

Assessment Appeals

Resolve all assessment appeals within the two-year time limit.

[Rule 309\(b\)](#) states that a hearing must be held and a final determination made on the application within two years of the timely filing of an application for reduction in assessment, unless the applicant or the applicant's agent and the board mutually agree in writing, or on the record, to an extension of time. [Section 1604\(c\)](#) provides that the applicant's opinion of value as reflected on the application shall be enrolled if the board fails to hear evidence and fails to make a final determination on the application for reduction in assessment within two years of the timely filing of the application.

When an assessment appeal is not heard within the two-year time period, the assessor is denying the applicant the right to be heard before the appeals board and the right to have their appeal timely resolved.

Request that applicants send assessment appeal withdrawal forms directly to the clerk of the board.

An appeals board is an independent entity whose function is to resolve value disputes between taxpayers and the assessor. Therefore, it is inappropriate for the assessor to act as an intermediary between an appeals board and taxpayers by requesting that the taxpayer submit a withdrawal form directly to the assessor.

To avoid giving the appearance of intervening in the independent third-party review to which every appellant has the right, the assessor should instruct the taxpayer to submit the request for withdrawal directly to the clerk of the board rather than to the assessor's office.