

SUMMARY OF TAX APPEAL TRIBUNALS

STATE	
ALABAMA	<p>Alabama has county boards of equalization, but they only have the power to adjust the value for the year appealed. They counties are independent of each other and have no oversight from a state board. Taxpayers can appeal their final assessment to the Administrative Law Division of the Department of Revenue. They must notify the Administrative Law Judge in writing of their intent to appeal within 30 days of the final assessment. Their other option is to file an appeal directly to the circuit court.</p>
ALASKA	<p>The Board of Equalization is made up of five regular members, plus two alternates, appointed by the Mayor and confirmed by the Assembly. Appointments are based on the member's expertise in land related issues. It is the duty of the Board to hear appeals, determine equalization and adjust assessments when applicable. Taxpayer has 30 days to appeal to Superior Court. There is no oversight of the Borough Board of Equalization.</p>
ARIZONA	<p>Arizona has what is called the State Board of Equalization to hear appeals on property tax. The State Board of Equalization consists of forty-one members. Twenty-one are appointed by the Governor (a Chairman, ten members from Maricopa County and ten from Pima County). These members serve five-year terms. Members appointed by the Governor hear and decide both centrally valued property and locally assessed property. Property valued by the Department of Revenue is referred to as centrally valued (CV) property. Property valued by the local assessors' office is referred to as locally assessed.</p> <p>The remaining twenty members are appointed by the Maricopa and Pima County Boards of Supervisors (two by each Supervisor). They serve terms concurrent with the appointing Supervisors and at the Supervisors' pleasure. These "county appointed" members only hear locally assessed property.</p> <p>Members must have "work experience and other qualifications" in property valuation, appeals, appraisal or condemnation. A member of the Board cannot hold any other state or local public office that interacts with this Board.</p>

SUMMARY OF TAX APPEAL TRIBUNALS

	<p>The Board meets as necessary to hear and decide property owners' appeals of property valuations set by the Pima and Maricopa County Assessors and the Department of Revenue. The Chairman's position is full-time.</p> <p>Arizona also utilizes a Board of Tax Appeals to hear appeals filed by taxpayers who have received adverse decisions from the Arizona Department of Revenue and/or the Office of Administrative Hearings concerning income, transaction privilege, sales, use, luxury and estate tax. The Board also resolves jurisdictional disputes between municipalities regarding the imposition of transaction privilege or use tax. This is a three member board.</p>
ARKANSAS	<p>Property tax appeals are handled by each county's Board of Equalization. Those decisions can be appealed to the circuit court.</p> <p>All other tax appeals are handled by the Office of Hearings & Appeals which is part of the Revenue Division of the Arkansas Department of Finance and Administration. It is an impartial third party between the Department and taxpayers. It is separate from the Department's audit and legal counsel offices and consists of Administrative Law Judges who are appointed by the Commissioner of Revenue. Each judge is an attorney licensed to practice law by the State of Arkansas with a minimum of five years legal experience. Their sole function is to hear cases and determine controversies between taxpayers and the Department regarding taxes, licenses, and permits. The judge generally presides alone.</p> <p>An Administrative Law Judge will preside over the hearing. Hearings are informal and confidential. The Administrative Law Judge reviews all written documents, testimony, statutes, relevant court cases, and other evidence prior to making his decision. The Administrative Law Judge has the option of</p>

SUMMARY OF TAX APPEAL TRIBUNALS

	<p>ruling immediately from the bench or delaying his decision in order to more closely examine the testimony. Parties may appeal to the Circuit Court. Parties must appeal to the BOE and the county court before appeal to the Circuit Court.</p>
<p>CALIFORNIA</p>	<p>In California property owners can appeal their assessments to the county Assessment Appeals Board. Their decisions can be appealed to the Superior Court.</p> <p>Board of Equalization – only elected board in the country which includes four elected board members. The state controller serves as the fifth member. The board acts in a quasi-judicial capacity. They administer three major property tax programs: state assessed property program, private railroad car tax program, and timber yield tax program. In addition, the Department provides guidance to the 58 county assessors, who are charged with establishing values for approximately 12 million properties each year, and monitors the adequacy of their assessment practices. The Tax Area Services Section is responsible for maintaining all property tax-rate area maps and for maintaining special revenue district boundaries.</p>
<p>COLORADO</p>	<p>In Colorado the Board of Assessment Appeals (BAA) hears appeals filed by real and personal property owners regarding the valuation placed on their property. The County Assessor is responsible for valuing all property in the county except for exempt property and state assessed properties. Taxpayers may appeal the assigned value to the Assessor and the County Board of Equalization (valuation appeal) or to the Board of County Commissioners (abatement). The abatement process is used to correct taxes that have been levied erroneously or illegally due to erroneous valuation for assessment, irregularity in levying, clerical error, or overvaluation.</p> <p>State assessed properties and exemptions are appealed to the state property tax administrator. These cases may then be appealed to the BAA. Appeals also can be filed when a County Board of Commissioners or a County Board of Equalization has failed to make a timely decision on a matter properly</p>

SUMMARY OF TAX APPEAL TRIBUNALS

	<p>presented.</p> <p>The three-member Board is appointed by the Governor and confirmed by the State Senate. By statute, the Governor may appoint up to six additional members to one-year terms. At this time, there are nine members of the Board to allow cases to be heard on a timely basis. All hearings are to be conducted by the board unless the chairman at his discretion and with the agreement of both parties assigns a member of the board to conduct the hearing. A decision must be signed by at least two members of the board.</p>
CONNECTICUT	<p>Property owners may appeal to the municipal board of assessments. The board must hold a hearing on any property under \$1 million. It may choose not to hold a hearing on matters over \$1 million. In which case, those appeals are sent directly to the Superior Court. Parties unhappy with the board's decision may appeal to Superior Court.</p>
DELAWARE	<p>Delaware's Tax Appeal Board consists of five members appointed by the governor for three year terms. At least 1 member must be a member of a major political party and at least 1 member must be a member of the other major political party. Two of the members must be an attorney-at-law, one of whom the governor appoints as chair and the other is vice chair. Board members make \$5,500 a year and the chair earns another \$500. Decisions may be appealed to Superior Court in the county where the property is located.</p>
FLORIDA	<p>In Florida each county has a value adjustment board. The board is made up of two county commissioners, a school board member, and two citizen members. Parties may file a lawsuit in the circuit court if they do not agree with the decision. Florida does not have a state board.</p>
GEORGIA	<p>In Georgia all appeals are sent to the County Board of Tax Assessors. They chose one of three options: appeal to the county board of equalization, appeal to a hearing officer, or appeal to arbitrator. Taxpayer's may appeal decisions of the board of equalization or hearing officer to superior court.</p>
HAWAII	<p>The Administrative Judge of the First Circuit Court, subject to the direction of the Chief Justice, assigns all Tax Appeal Court matters to the appropriate judge or judges of the First Circuit</p>

SUMMARY OF TAX APPEAL TRIBUNALS

	<p>Court. The Administrative Judge of the First Circuit Court, subject to the direction of the Chief Justice, assigns all Tax Appeal Court matters to the appropriate judge or judges of the First Circuit Court.</p> <p>The Tax Appeal Court hears appeals regarding real property taxation directly from assessments or from the Boards of Review. It is a court of record and decides all questions of fact and law, including constitutional questions involving real property taxation, without intervention of a jury.</p>
ILLINOIS	<p>In Illinois taxpayer's are encouraged to seek an informal review with the DOR. After that they may appeal to a local review board. Cook County Board of Review is a quasi-judicial body made of up three elected members. This board must also defend appeals made to the Illinois Property Tax Appeal Board by taxpayers. The Illinois PTAB is a quasi-judicial body made up of five members and a professional staff of 26 full-time employees which serve the Board. The PTAB members are appointed by the Governor with the advice and consent of the Senate. They serve six year terms, and no more than three may be from the same political party. The staff includes an Executive Director who also serves as the agency's legal counsel and as liaison to the legislative, judicial, and executive branches of state government. Appeals are heard by a professional staff of administrative law judges who are either qualified appraisers or attorneys. Applicable hearings are set in the county seat of a county throughout the year and are open to the public. Chairman makes \$64,703 a year, members make \$52,179.</p>
INDIANA	<p>Indiana's counties have what are called Property Tax Assessment Board of Appeals. These boards can be made of three or five members. The County Assessor is a non-voting member of the board.</p> <p>Taxpayers file a property tax with the assessing official. The assessing office must forward the appeal to the PTABOA and attempt to hold the preliminary informal meeting with the taxpayer to resolve as many issues as possible. If no agreement is reached the PTABOA must hold a hearing within</p>

SUMMARY OF TAX APPEAL TRIBUNALS

180 days of filing of appeal. Taxpayers then may appeal to the Indiana Board of Tax Review which is made up of three members. The Board conducts an impartial review of appeals concerning: (1) the assessed valuation of tangible property; (2) property tax deductions; (3) property tax exemptions; or (4) property tax credits; that are made from a determination by an assessing official or a property tax assessment board of appeals (“PTABOA”). The Board also reviews assessment determinations made by the Department of Local Government Finance (“DLGF”). The taxpayer must file a petition with the Indiana Tax Court within 45 days of IBTR final determination. They may appeal the Tax Court’s determination to Supreme Court.

Jurisdiction. The Tax Court has exclusive jurisdiction over any case that arises under the Indiana tax laws and that is an initial appeal of a final determination made by the Indiana Department of State Revenue or the Indiana Board of Tax Review. In addition, the Tax Court has jurisdiction over certain appeals from the Department of Local Government Finance. The Tax Court also hears appeals of inheritance tax determinations from the courts of probate jurisdiction. Such cases are called original tax appeals.

Indiana initiated what is called the Facilitation Program is to assist taxpayers and local assessing officials in voluntarily resolving appeal disputes at the county level.

Under this program, a county assessor requests that an employee of the Board attend a conference to assist taxpayers and local officials in their attempts to voluntarily resolve appeal disputes. Qualifying disputes are ones in which:

- 1) a taxpayer has filed written notice requesting a county board’s review of an action by a township or county official; and
- 2) the county board has not issued written notice of its decision.

SUMMARY OF TAX APPEAL TRIBUNALS

	<p>If the dispute is not resolved and the taxpayer files an appeal with the Board, the employee who acted as the facilitator may not act as an administrative law judge or participate in a decision relating to the dispute.</p> <p>The Facilitation Program has been successful when utilized – to date, over 70% of the disputes have been resolved.</p> <p>The Board will provide an employee to conduct a facilitation, but the county assessor is responsible for selecting qualifying disputes and scheduling the conferences.</p>
IOWA	<p>In Iowa there is no local appeal board. Taxpayers appeal directly to the state property assessment appeal board. The board consists of three members appointed to staggered six-year terms by the governor. One member of the board shall be a certified real estate appraiser or hold a professional appraisal designation, one member shall be an attorney practicing in the area of state and local taxation or property tax appraisals, and one member shall be a professional with experience in the field of accounting or finance and with experience in state and local taxation matters. No more than two members can be from the same political party. The board employs an attorney as general counsel. The board receives compensation from the state commensurate with the salary of a district judge. Parties may appeal to the district court.</p>
KANSAS	<p>The Court of Tax Appeals is the highest administrative tribunal to hear cases involving ad valorem (property), income, sales, compensating use, and inheritance taxes, along with other matters involving taxation by state and local authorities. The Court is an independent tax tribunal, meaning that it is not affiliated with the Kansas Department of Revenue or any other taxing authority. The Court of Tax Appeals is a neutral decision-making body.</p> <p>The Court is composed of three tax court judges and a chief hearing officer, all appointed by the Governor. The Court includes two divisions: the Small Claims and Expedited Hearings Division and the Regular Division. The chief judge receives the same salary as a district court judge. The other</p>

SUMMARY OF TAX APPEAL TRIBUNALS

	<p>judges received \$2,465 less a year than the chief judge. One of the judges must have been admitted to practice law in the state of Kansas and for a period of at least five years, have engaged in the active practice of law as a lawyer, judge of a court of record or any other court in this state; and one of such judges shall have engaged in active practice as a certified public accountant for a period of at least five years. In addition, the governor shall also appoint a chief hearing officer, subject to confirmation by the senate</p> <p>The Court is comprised of two divisions - the regular division and the small claims and expedited hearings division.</p> <ul style="list-style-type: none">• Regular Division <p>The Court's regular division has broad jurisdiction to hear and decide tax matters including property tax appeals, appeals from final determinations of the Department of Revenue, tax grievances, applications for exemption from property tax, county-wide reappraisal requests, mortgage registration protests, no-fund warrant requests, and appeals from school districts with declining enrollment.</p> <ul style="list-style-type: none">• Small Claims and Expedited Hearings Division <p>The Court's small claims and expedited hearings division is a convenient and informal forum for appealing the valuation of single-family residential properties and commercial properties that are appraised at two million dollars or less. This division also may hear appeals from the Department of Revenue, Division of Taxation, if the amount of tax in controversy does not exceed fifteen thousand dollars.</p> <p>Taxpayers may file a petition for reconsideration if they are not satisfied with the Court's determination. They may then file with the Kansas Court of Appeals.</p>
KENTUCKY	The Kentucky Board of Tax Appeals (KBTA) provides an

SUMMARY OF TAX APPEAL TRIBUNALS

	<p>independent, impartial and neutral forum for hearing and resolving disputes on tax issues in a timely, cost-effective alternative to the court system.</p> <p>In order to ensure impartial decision making, the KBTA is organized under the Public Protection Cabinet and is completely independent of any of the taxing authorities that may appear before the board.</p> <p>In the last three years, the KBTA has reviewed between 438 and 1,004 appeals annually; the properties have had an average assessed value of \$866,992,706.</p> <p>Taxpayers may represent themselves or retain an attorney. Anyone who is not an attorney may not represent someone else.</p> <p>A taxpayer who has appealed a local board decision is sent a tax bill by the county sheriff based on the owner's opinion of the value of the property. This is NOT an indication that the Property Valuation Administrator (PVA) agrees with that value and the taxpayer should NOT consider this an indication that his or her appeal has been settled. If the board concludes that the taxpayer's opinion of value was low, the county sheriff sends out a supplemental tax bill for the difference, plus interest.</p> <p>The board is made up of three members appointed by the governor. Board members must be at least 35 years of age. The governor sets their salaries. One member must be an attorney with the qualifications of a circuit judge. The other two members should have a business background, but not the same profession or occupation.</p>
LOUISIANA	<p>Taxpayer's in Louisiana begin the appeal process in the office of the parish assessor. They then can appeal to the parish Board of Review. The Board of Review decision can be appealed to the Louisiana Tax Commission. It is unclear to me if the Louisiana Board of Tax Appeals is the state court to</p>

SUMMARY OF TAX APPEAL TRIBUNALS

	<p>which a taxpayer would file if they are unhappy with a decision from the Tax Commission. It does state in their philosophy statement under duplication of efforts “Often the Board will, with the consent of the parties, continue the hearing of cases being heard by other courts where the issue under consideration will be dispositive of the case before the Board.”</p> <p>The Board of Tax appeals is an independent board made up of three board members. The Board meets a minimum of two days a month. For property values under \$10,000 there are no filing fees. Property \$10,000 to \$50,000 has a filing fee of \$250. Property over \$50,000 has a filing fee of \$400.</p>
MAINE	<p>The Maine Board of Tax Appeals is an independent board within the Administrative and Financial Services Department. It consists of three members appointed by the governor and is supported by the Appeals Office. The Appeals Office conducts the initial review of the appeal. As long as the board is furnished with a POA, anyone can represent the taxpayer. Taxpayers must first meet with the Maine DOR. They may appeal to the Board of Tax Appeals if the disputed amount is a minimum of more than \$1,000. Taxpayers must state in their appeal if they wish to have an appeals conference which can be either in person or telephonic. The filing fee is \$100 due within 21 days of filing the appeal. Either of the parties may appeal to the superior court.</p>
MARYLAND	<p>In Maryland, local property tax assessment appeals boards were authorized in 1973.</p> <p>For each county and Baltimore City, a property tax assessment appeals board has jurisdiction over all appeals in its area concerning property tax assessments, the Home Owners' Tax Credit Program, the Renters' Tax Credit Program, the Agricultural Land Preservation Easement Program, and other local tax matters assigned to the board for hearing. This jurisdiction includes but is not limited to appeals concerning local tax credits, local taxes, and special taxing areas.</p> <p>The State Administrator is appointed by the Governor with Senate advice and consent to a six-year term. The</p>

SUMMARY OF TAX APPEAL TRIBUNALS

	<p>Administrator coordinates administrative, regulatory, budgetary, personnel and legal support to the local boards. The Administrator also promulgates uniform rules and regulations and devises and provides statements advising taxpayers of their right to appeal, and notices or other reports required by local boards.</p> <p>Each property tax assessment appeals board consists of three members and one alternate. Members are appointed by the Governor for five-year terms. The Governor names the chair.</p>
MASSACHUSETTS	<p>Taxpayer's begin the appeal process in Massachusetts by filing an application for abatement with the county assessor. If they are not granted the abatement, they may appeal to the Massachusetts Appellate Tax Board ("ATB"), a quasi-judicial state agency designed to conduct hearings and render decisions on appeals of all types of state and local taxes, including property tax (both real estate and personal property), corporate excise, individual income tax, sales and use tax, and automobile and other excises.</p> <p>The most frequent type of appeal filed with the ATB is real estate tax appeals.</p>
MICHIGAN	<p>The Michigan Tax Tribunal is an administrative tax court. As the State's tax court, the Tribunal has authority over assessment disputes relating to both property and non-property tax matters.</p> <p>State non-property tax appeals filed with the Tribunal involve all taxes levied by the Michigan Department of Treasury including individual income taxes; sales, use and withholding taxes; single business taxes; corporate officer liability issues; motor fuel refund issues, etc. The Tribunal shares its authority over non-property tax matters with the Court of Claims.</p> <p>The Tribunal's Small Claims Division utilizes an informal hearing process to resolve the majority of all appeals filed with</p>

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SUMMARY OF TAX APPEAL TRIBUNALS

	<p>the Tribunal. There is no formal record taken of the hearing and parties typically represent themselves.</p>
MINNESOTA	<p>The Minnesota Tax Court is a specialized, executive branch court specifically established by the Minnesota Legislature to hear only tax related cases. Minn. Stat. ch 271 sets forth the authority and jurisdiction of the Tax Court. The Court's mission is to provide timely and equitable disposition of appeals of orders issued by the Commissioner of Revenue and local property tax valuations, classification, equalization and/or exemptions. All of the judges have expertise in the tax laws and apply that expertise in a manner to ensure that taxpayers are assessed only what they owe, and no more. The judges travel throughout Minnesota to conduct trials.</p> <p>The Tax Court is the court of record and is made up of three tax judges appointed by the governor. Their terms are for six years. Taxpayers have the option to appeal to Small Claims Court which is a division of the Tax Court. The Tax Court handles all matters that fall under Minnesota's tax laws. Appeals to the Small Claims Court are before a judge with no jury. Parties cannot appeal the court's decision.</p>
MISSISSIPPI	<p>On July 1, 2010 the Mississippi Tax Commission transitioned into the Board of Tax Appeals. There are three members appointed by the governor for staggered six year terms. All must have a college degree. The board is required to meet at least one day a month. The board hears appeals on assessment, refund claims, requests for waiver of a tag penalty, the suspension, revocation, surrender, seizure or denial of permit, tag or title, the suspension, revocation or denial of an ABC permit (liquor license), ABC manager status (approval from the ABC Division (division of DOR responsible for administration and enforcement of ABC law) to become a manager of a business holding the liquor license), ABC manager status, qualified resort area or forfeiture of property under the ABC law. Parties may appeal to court.</p>
MISSOURI	<p>The State Tax Commission is an administrative agency under the direction of three commissioners who are appointed by the Governor and approved by the Senate. The Commission is</p>

SUMMARY OF TAX APPEAL TRIBUNALS

	<p>given the responsibility of ensuring the uniform and equitable assessment of all taxable tangible property in the state. The Commission measures the accuracy of assessments in each county and works with assessors to promote an accurate and fair assessment program. It conducts seminars and training sessions for assessors and their staffs. The Commission also hears taxpayers' appeals from the local Boards of Equalization, and is responsible for the statewide assessment of the property of railroads, airlines, pipelines, electric and telecommunication companies.</p>
MONTANA	<p>The mission of the State Tax Appeal Board is the timely resolution of tax appeals concerning real and personal property, income, corporate, natural resource, centrally assessed property, and new industry taxes. To that end, the State Tax Appeal Board has consistently sought to maintain conscientious and thorough methods of review. The State Tax Appeal Board is a three member independent review board, separate from the Department of Revenue. Members are appointed by the Governor for six year terms.</p> <p>Duties of the State Tax Appeal Board (per §15-2-201, MCA), are to:</p> <ul style="list-style-type: none"> • (a) prescribe rules for the tax appeal boards of the different counties in the performance of their duties and for this purpose may schedule meetings of county tax appeal boards, . . . ; • (b) grant, at its discretion, whenever good cause is shown and the need for the hearing is not because of taxpayer negligence, permission to a county tax appeal board to meet beyond the normal time period provided for in 15-15-101 (2) to an appeal; • (c) hear appeals from decisions of the county tax appeal boards; • (d) hear appeals from decisions of the department of revenue in regard to business licenses, property assessments, taxes and penalties.

SUMMARY OF TAX APPEAL TRIBUNALS

NEBRASKA	<p>There are three members of the Nebraska Tax Equalization and Review Commission: one from each Nebraska Congressional District. Commissioners are appointed by the Governor, with the approval of the Legislature, for staggered six year terms. One Commissioner must be an attorney, and one Commissioner must be a licensed Nebraska real property appraiser. State law prohibits Commissioners from holding any other position of profit, and from engaging in any business interfering with or inconsistent with his or her duties as a Commissioner.</p> <p>The Commission has the power to increase or decrease the value of a class or subclass of real property in any county or taxing authority or of real property valued by the State so that all classes or subclasses of real property in all counties fall within the acceptable range.</p> <p>A “Special Master” may hold informal hearing(s) on behalf of the Commission. At the conclusion of the hearing(s), the Special Master shall submit recommended Findings of Fact to the Commission. The duties of a Special Master shall not include the determination of Conclusions of Law or the final determination of any case or controversy.</p>
NEVADA	<p>The State Board of Equalization hears and determines all appeals from action of County Boards of Equalization. The State Board also hears and determines direct appeals from valuations of the Nevada Tax Commission and other appeals as provided by law. The Division of Assessment Standards provides staffing for the State Board of Equalization.</p>
NEW HAMPSHIRE	<p>The Board of Land and Tax Appeals consists of three members appointed by the supreme court. The board has concurrent, appellate jurisdiction with the superior court over all appeals concerning state and local taxation. The board of tax and land appeals is not be bound by the technical rules of evidence. The Parties may appeal the board’s decisions to the supreme court. The board has broad jurisdiction to act on its own initiative to review the legality and correctness of all</p>

SUMMARY OF TAX APPEAL TRIBUNALS

	<p>property tax matters, including current use. The board has exclusive, original jurisdiction over all eminent domain proceedings.</p>
NEW JERSEY	<p>In New Jersey the Tax Court is a court of limited jurisdiction. Tax Court Judges hear appeals of tax decisions made by County Boards of Taxation. The Tax Court shall have initial review jurisdiction of all final decisions including any act, action, proceeding, ruling, decision, order or judgment including the promulgation of any rule or regulation of a County Board of Taxation, the Director of the Division of Taxation, any other state agency or official (including the Motor Vehicle Commission), or any county or municipal official with respect to a tax matter (including the realty transfer fee). They also hear appeals on decisions made by the Director of the Division of Taxation on such matters as state income, sales and business taxes, and homestead rebates. Appeals from Tax Court decisions are heard in the Appellate Division of Superior Court. Tax Court judges are appointed by the Governor for initial terms of seven years, and upon reappointment are granted tenure until they reach the mandatory retirement age of 70. There are 12 Tax Court judgeships. The Tax Court handles approximately 15,000 cases per year.</p>
NEW MEXICO	<p>In New Mexico, if taxpayers disagree with taxation value or classification of their property they have two alternatives:</p> <ul style="list-style-type: none"> • File a petition of protest – in writing to the Property Tax Division (PTD), or • File a claim for refund after paying taxes—This is a civil action in the District Court for Santa Fe County. <p>If they file a protest petition with PTD, they will not be able to file a claim for refund.</p>
NEW YORK	<p>All property owners in New York are eligible for formal review of their assessments. They can do that through an administrative hearing at the municipal level. They can appeal that decision to the Division of Tax Appeals. The Division of</p>

SUMMARY OF TAX APPEAL TRIBUNALS

	<p>Tax Appeals is an independent and impartial body for the resolution of tax and licensing disputes. It is headed by the Tax Appeals Tribunal which is comprised of three commissioners appointed by the Governor and confirmed by the State Senate. The commissioners are appointed for nine-year terms. One of the Commissioners is designated the President of the Tribunal by the Governor and is responsible for the administration of the Tribunal and the Division of Tax Appeals as a whole.</p> <p>At least two of the commissioners must be attorneys admitted to practice in New York State for a period of at least ten years and be knowledgeable on the subject of taxation. The third member need not be an attorney but must also be knowledgeable on the subject of taxation.</p> <p>The administrative law judge unit is responsible for the scheduling and conducting of all hearings on petitions submitted to it, the reviewing of all motions made when designated to do so by the tribunal and the issuing of determinations after hearings and on motions.</p> <p>The small claims unit is responsible for the scheduling and conducting of hearings on petitions submitted to it and for issuing final determinations after small claims hearings. Parties may ask for a hearing before an administrative law judge if they are not satisfied with the decision.</p>
NORTH CAROLINA	<p>In 42 of the 100 counties in North Carolina, the county commissioners sit as the county board of equalization. In the other 58 counties the commissioners have appointed The County Board of Equalization and Review. The North Carolina Property Tax Commission is constituted as the state board of equalization and review for the valuation and taxation of property in the state. It is authorized to hear appeals from listing and appraisal decisions of county boards of commissioners and boards of equalization and review and from orders of county boards of commissioners adopting schedules, standards and rules for use in revaluation programs. It also hears appeals by public service companies from the</p>

SUMMARY OF TAX APPEAL TRIBUNALS

	<p>valuation of their property by the Department of Revenue, and appeals from decisions of county boards of commissioners denying requests for refund of overpayment of tax.</p> <p>The Commission is composed of five members: three are appointed by the Governor and one each by the Senate President Pro Tempore and Speaker of the House. Their terms are for four years. The Chairman is designated by the Governor and the Vice-Chairman is elected by the Commission members.</p> <p>The staff of the Property Tax Division has been designated by the Secretary of Revenue as staff to the Property Tax commission. A staff valuation specialist will make contact with each property owner who appeals. A staff member will attempt to review the appeal with the property owner and the county assessor to determine the issues to be decided by the Commission and in some cases will make a personal inspection of the property under appeal.</p> <p>Individuals may represent themselves before the commission but cannot be represented by anyone not admitted to practice law in NC. Parties may appeal to the North Carolina Court of Appeals.</p>
NORTH DAKOTA	<p>North Dakota - The board of county commissioners hears appeals from the local governing body. If the board of county commissioners approves the application, the assessment is corrected and if the taxes have been paid a refund is issued. If the board of county commissioners rejects the application in whole or part, it must mail a written explanation of the rationale for the decision to the applicant. Their decision may be appealed to the North Dakota District Court.</p>
OHIO	<p>The Ohio appeal process begins with the county board of revision. The next step in the process is the Ohio State Tax Appeal Board which has the authority to hear all appeals of questions of law and facts from actions of local tax administrative agencies. Legislation mandated that the board create and implement a mediation program. A small claims</p>

SUMMARY OF TAX APPEAL TRIBUNALS

	<p>division was also created to handle appeals of less than \$10,000. The board consists of three members with not more than two members belonging to the same political party. They are appointed for six year terms. At least two of the members must be attorneys and must have practiced tax law for at least the six years prior to their appointment.</p>
OKLAHOMA	<p>In Oklahoma the taxpayers appeal to the local county board of equalization. If they are dissatisfied with the county board of equalization's decision, they may appeal to the district court in the county where they reside.</p>
OREGON	<p>In Oregon taxpayer's may appeal a decision from the county tax appeal board to the magistrate division of the tax court. The Tax Court judge appoints one presiding tax court magistrate and some number of other magistrates, currently about three. Typically, the magistrate is a practicing attorney who is appointed by the court as a judicial officer to hear cases informally. He or she will attempt to mediate the situation between parties before bringing the case to trial. Court rules are informal, and the parties may choose to represent themselves. They may also be represented by any one of a list of persons, including a lawyer, an accountant, a licensed appraiser, or others. If mediation is unsuccessful, the magistrate will consider the words and evidence of both parties and render a written decision.</p> <p>Decisions of the Magistrate Division may be appealed to the Regular Division of the Oregon Tax Court. Parties may represent themselves before the Regular Division, but usually use an attorney. They appear before a tax judge and no jury. Supervision of the Tax Court lies with the Chief Justice of the Oregon Supreme Court.</p>
PENNSYLVANIA	<p>The Board of Appeals is a unit within the Pennsylvania DOR responsible for reviewing appeals filed by taxpayers contesting assessments or settlements issued by the DOR. The board has original jurisdiction over most petitions for refund with some limitations placed on refunds for liquid fuel taxes.</p>
RHODE ISLAND	<p>Taxpayers in RI may appeal their values to their local assessor. The assessor has 45 days to hear that appeal. If they are not satisfied or if the assessor fails to hear their appeal they may</p>

SUMMARY OF TAX APPEAL TRIBUNALS

	appeal to their local tax appeal board. The local board's decision may be appealed to the superior court.
SOUTH CAROLINA	Taxpayers may appeal their assessment to the local assessor. Decisions from the assessor are appealed to the Administrative Law Court. The Administrative Law Court hears appeals against any state agency.
SOUTH DAKOTA	Taxpayers may appeal decisions from the local board of equalization, to the county board made up of commissioners, or where the boards have consolidated, to the consolidated board. From there they can appeal to the office of hearing examiners or directly to the circuit court. They cannot appeal to the OHE and the circuit court simultaneously.
TENNESSEE	<p style="text-align: center;">PROPERTY TAX OVERVIEW - TENNESSEE</p> <p><u>Nature of the tax -- how and when assessed.</u> The property tax in Tennessee is presently imposed only by Tennessee local governments, and is specifically authorized and limited by the Tennessee Constitution, Article II, Sections 28 and 29. The last state imposed property tax was a five cent levy abolished when the sales tax was enacted in 1949. The Constitution authorizes and limits property tax exemptions and also, by virtue of the 1978 "Question 3" amendments, creates a classified system of assessments in which property is assessed at differing levels of full value based on property use (e.g., public utility, 55%, commercial and industrial, 40 % on realty and 30 % on personalty, farm realty, 25%, and residential realty, 25%)¹.</p> <p>All property other than public utility company property is assessed by elected county assessors of property. Public utility property is assessable by the Office of State Assessed</p>

¹ There is a constitutional class of "other tangible personal property" which would include farm and residential personalty, to be assessed at 5% of value, but it is subject to a constitutional exemption as to the first \$7,500, and a statutory presumption of zero value as to the remainder. .State-wide estimated values by classification for tax year 2012 were as follows:

Public utility	\$ 13,438,083,517
Residential real	322,672,197,115
Farm real	35,632,059,678
Commercial real	100,285,036,276
Commercial pers.	32,292,342,997

SUMMARY OF TAX APPEAL TRIBUNALS

Properties (OSAP) in the Comptroller's office. Annual taxpayer renditions are required only for public utility property and locally assessed business tangible personal property. The renditions are due March 1 (local businesses) or April 1 (public utility). A timely filed schedule can be amended until September 1 following the tax year. Locally assessed real property is reappraised at periodic intervals of from four to six years.

Assessment percentages and tax rates; delinquency.

Assessments are based on a percentage of fair market value of the property as of January 1, the required percentage varying according to the constitutional classifications based on actual or potential use. Tax rates are expressed as an amount per \$100 of assessed value, and are set by the governing body of the county or city. The delinquency date is generally March 1 following the tax year, but some cities have earlier delinquency dates by private act or local ordinance. Sales of property for unpaid delinquent taxes are advertised and conducted through local chancery courts in each county.

Exemptions. Exemptions are available for religious, charitable, scientific, and nonprofit educational uses, governmental property, cemeteries, business inventories, and farm and residential personal property. Most nongovernmental exemptions require a one-time application and approval by the State Board of Equalization (615/741-4883) and there is an April 20 application deadline. There is no "homestead" exemption, but low income elderly and disabled persons and disabled veterans may qualify for a rebate of taxes on a specified portion of the value of property used as their residence.

Assessment appeals. Assessments must be appealed annually to the county board of equalization in each county, or they become final for the year. The appeal must be presented to the county board in person or through an authorized agent, during the board's regular session which is typically during the month of June. Consult individual counties for more detail.

SUMMARY OF TAX APPEAL TRIBUNALS

Decisions of the county boards may be appealed to the State Board of Equalization, but must be filed by August 1 or within 45 days from the county board notice, whichever is later. Appeal consultants at the state level of appeal (other than attorneys) must qualify on the basis of appraisal training (120 classroom hours) and experience (four years) and register with the State Board of Equalization.

State involvement in the property tax. The State Board of Equalization is part of a substantial state involvement in what is otherwise purely a local tax. The State Board is responsible by statute generally for assuring that property is assessed for taxes according to the constitution and statutes, and it is specifically responsible for hearing appeals from county boards of equalization and for approving assessment manuals, training and guidelines for local assessors.

The Board directly reviews assessments of public utility and common carrier companies initially assessed by the Office of State Assessed Properties. A third state agency, the Division of Property Assessments in the Comptroller's office, provides technical assistance to county assessors and trustees (collectors), monitors assessment performance by assessors, and develops guidelines and training for assessors with approval of the State Board.

The Board and Division have also been given various specific tasks relating to their broader missions, such as approval of applications for certain property tax exemptions (Board), review of certified tax rates following reappraisal (Board), and coordination of the property tax relief program for low income elderly and disabled persons and disabled veterans (Division).

The Board's appeal responsibilities are carried out primarily through a staff of four attorney hearing judges, with a right of appeal to the six member Assessment Appeals Commission which is appointed annually by the Board. The Board in its discretion may review decisions of the Assessment Appeals

SUMMARY OF TAX APPEAL TRIBUNALS

	Commission, or the decisions may be appealed directly to chancery court.
TEXAS	Taxpayers in Texas can appeal to the local appraisal review board. If they are dissatisfied with the decision, they may appeal to the state district court in their county.
UTAH	<p>The governor appoints four state tax commissioners. The commissioners appoint an executive director to handle the day to day business of the office. The commissioners hear appeals on 37 different types of taxes. With the assistance of administrative law judges and the appeals support staff, the Tax Commissioners hold hearings and issue orders or final rulings on the various appeals before them.</p> <p>By statute, the Tax Commissioners also manage several other functions. The Economic and Statistical Unit provides tax related data and analysis and produces economic reports. The Internal Audit Unit provides consistent review of agency functions. The Public Information Officer coordinates communication with media and other external organizations. In addition to their primary responsibilities, the Tax Commissioners function in official capacities such as serving on the Governor’s Cabinet and chairing the Farmland Assessment Advisory Committee. Other commitments include coordination with local governments and organizations as well as participating in national organizations.</p>
VERMONT	Taxpayers must first appeal to the local listers (appraisers) or to the local Board of Civil Authority. A decision of the board of civil authority may be appealed to state appraiser or to superior court.
VIRGNIA	Taxpayers may request an informal review if they are not satisfied with their assessment. If they are satisfied with the outcome of the informal review, they may appeal to the tax commissioner. The tax commissioner’s decisions may be appealed to circuit court.
WASHINGTON	The Board of Tax Appeals for Washington State (BTA or State Board) is an impartial and inexpensive forum for state tax appeals. It is not part of, or associated with, any other governmental agency.

SUMMARY OF TAX APPEAL TRIBUNALS

	<p>Board of Tax Appeals hears appeals from decisions of the County Boards of Equalization and the State Department of Revenue.</p> <p>The Board of Tax Appeals is the only state-level independent administrative forum available for citizens and businesses to inquire as to the correctness and legality of their tax liability.</p> <p>The Board is made up of three members appointed by the governor. No more than two can be from the same political party. Their terms are staggered and are for six years. The board can operate either as a full time or a part time board as determined by the governor. If it is a full time the salary is determined by the governor. If the board is part time, the members shall receive \$75 for every day they perform their duties, not to exceed \$10,000 per year.</p> <p>Board decisions can be appealed to superior court.</p>
WEST VIRGINIA	<p>The West Virginia Office of Tax Appeals (“OTA”) hears and decides primarily state tax disputes that are not resolved informally before the State Tax Commissioner’s Office. OTA is completely separate from and totally independent of the State Tax Commissioner’s Office, and is a quasi-judicial tribunal that is part of the executive branch of state government (within the West Virginia DOR for administrative support and budgetary purposes only).</p> <p>OTA is headed by a full-time Chief Administrative Law Judge (“CALJ”), who is appointed (for a four-year term) by the Governor (with the advice and consent of the State Senate), from a list of three qualified nominees submitted by the State Bar. The CALJ is a lawyer having, among other things, certain federal or state tax experience and expertise. OTA has two other full-time administrative law judges, who also are lawyers having certain federal or state tax experience. OTA’s Executive Director is the “office</p>

SUMMARY OF TAX APPEAL TRIBUNALS

	<p>manager” and “clerk of court.” OTA currently is budgeted for six other support staff employees.</p> <p>All cases start by filing a written petition (for reassessment or for refund) with OTA (without any petition filing fee), and the State Tax Commissioner files and serves a written answer in all cases. Cases before OTA are processed either as small claim cases or as regular (non- small claim) cases. Small claim cases are handled in a less formal manner, usually upon submission of documents only and without an evidentiary hearing in person. Any appeal to circuit court is based exclusively upon the evidentiary (factual) record made before OTA, and no new evidence would be admissible into the record after the appeal to circuit court is filed.</p>
WISCONSIN	<p>The Wisconsin Tax Appeals Commission is an independent state agency that was created by the Wisconsin State Legislature to hear and determine disputes between taxpayers and the Wisconsin Departments of Revenue and Transportation. The Wisconsin Tax Appeals Commission also resolves tax disputes in the areas of individual income, corporate income, county sales tax, cigarette use, homestead credit, and many more.</p> <p>Beginning with 1999 cases, the decisions and select rulings of the Wisconsin Tax Appeals Commission (TAC) have been placed Wisbar.org for the benefit of attorneys and the general public. The TAC is an independent state agency that hears and decides disputes between the Department of Revenue (and, in a very limited way, the Department of Transportation) and individual taxpayers and entities. The Commission may conduct an evidentiary hearing or may act on a legal motion of a party (such as a motion for summary judgment).</p> <p>The Commission is made up of three board members appointed by the governor.</p> <p>For property tax assessments, taxpayers are encouraged to</p>

SUMMARY OF TAX APPEAL TRIBUNALS

	<p>meet with the assessors. If they are not happy with the outcome of that meeting, taxpayers may appeal to the board of assessors which is made up of assessor office staff members. Municipalities are not required to have board of assessors and very few do. The next step in the appeal process is the Board of Review which consists of municipal officers, residents or a combination of the two. A Board of Review cannot be constituted unless it contains at least one voting member who has attended a DOR approved training session for BOR members within the two years prior to the BOR's first meeting. BOR's decisions are appealed to the circuit court.</p>
WYOMING	<p>The State Board of Equalization is a full-time constitutional and professional board of three Wyoming citizens appointed by the Governor and confirmed by the Senate. The Board's duties are to equalize valuation on all property in Wyoming's counties, and to perform other duties prescribed by law.</p> <p>In practice, the majority of the Board's time is devoted to hearing disputes between taxpayers and the Department of Revenue, and reviewing appeals from decisions of county boards of equalization that adjudicate a dispute between a taxpayer and a county assessor. In all cases, the Board issues written decisions subject to the standards of the Wyoming Administrative Procedures Act.</p> <p>The Board discharges its duty to equalize valuation of locally assessed property in Wyoming counties through an annual process. The Board reviews and evaluates abstracts of property valuations submitted by the county assessor in each county for uniformity by employing recognized statistical principles established and incorporated in the Board's Rules. The Board's authority to address errors ranges from consulting with county assessors on possible changes to work practices, to directing county assessors to modify property tax valuations. The Board encourages county assessors to recognize and utilize best work practices in valuation of property. After the abstracts are approved, the Board certifies the mill levy for each county.</p>

SUMMARY OF TAX APPEAL TRIBUNALS
