

The Life Cycle of an SBOE Appeal

In the meantime...

The taxpayer and/or assessor of property should begin preparing for their appeal if they have not already done so prior to filing. This means the Taxpayer should reach out to the Assessor's office to ensure they have a copy of the documentation and information submitted with the appeal. In the majority of appeals the Assessor is able to work with the Taxpayer to come to a mutual agreement about the value of the property.

2

Reviewed and Accepted

Once the appeal is filed SBOE staff will review the filing to ensure it includes all the necessary information, attachments, and filing fee.

REVIEW

APPEAL

1

Appeal Filed

The first step is the filing of an appeal through SBOE's online appeal filing service available through our website.



3

Status and Scheduling Conference

Once the appeal is successfully filed, it will be placed in line for a Status and Scheduling Conference with the Executive Secretary of the State Board of Equalization. This conference is to assess the status of the appeal and make sure both the Taxpayer and the Assessor are ready to proceed to a Contested Case Hearing. If the parties need additional time to prepare this step may be repeated multiple times. If all parties are ready to proceed to a hearing, then with both parties on the call a hearing date will be scheduled.

STATUS & SCHEDULING

STATUS & SCHEDULING

HEARING

CLOSED

NOTICE

6

Appeal Closed and Final Payments Processed

Approximately seventy-five (75) days after the Order from the Administrative Law Judge the decision becomes final and the deadline for processing any applicable refund (60 Days) or subsequent tax payment (30 Days) begins.

5

Hearing Occurs and Order Is Issued

Absent some extenuating circumstances, such as illness or emergency, the hearing will occur on the noticed date and time. The Administrative Law Judge will then issue an Order ruling on the merits of the appeal within ninety (90) days of the hearing date.

4

Notice Of Hearing Is Issued and Appeal Transferred to Administrative Law Judge

Once a Hearing Date has been scheduled the parties will receive a Notice of Hearing confirming the date, time, location, and format for the hearing. The appeal will then be transferred to an Administrative Law Judge who will be responsible for overseeing the appeal from then on. From this moment on, all questions, communications, exhibits, motions, etc. must be directed to the Administrative Law Judge. Instructions for how to contact the Judge will be included in the Notice of Hearing.

The parties may settle and/or withdrawal their appeal at any time...

If the parties can agree they can submit a settlement and skip to step 6 at any time in the process. Alternatively, if an appellant no longer wishes to move forward with the appeal, it may be withdrawn and then skip to step 6 at any time in the process. To find more information on how to file a settlement or withdrawal, visit our website.