

# Assessment Office Public Relations: Building a Spirit of Cooperation and Understanding with the Public

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Adopted by the Assessors' Association of Pennsylvania Board of Governors' as best practices on November 14, 2018.

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# Assessment Office Public Relations: Building a Spirit of Cooperation and Understanding with the Public

*Public relations is a strategic communication process that builds mutually beneficial relationships between organizations and their public.<sup>2</sup>*

## Public Relations and Information

The valuation and assessment of real property is one of the most important duties of county government in the Commonwealth. County assessors and other assessment office personnel not only perform the discovery, assessment, cataloguing and listing of property, but also serve as conduits to provide current and useful information about the assessment office processes and projects to various constituencies in the county, including residential, agricultural and business property owners, county, local government and school district officials, civic and professional organizations, attorneys, real estate appraisers, brokers and agents, lending institutions, and the media. Each of these constituencies seeks assessment-related information for various purposes, and their level of knowledge about the assessment process and procedures will vary extensively.

A proactive public relations program can enhance relationships with the public and other stakeholders and aid the assessment office and other county officials in providing courteous, accurate and thorough information to various constituencies. The strongest opinions—positive or negative—about the assessment office are formed by the words and actions of its employees. As a result, all assessment office personnel are involved in public relations.<sup>3</sup> Assessors and other staff who effort the extra mile to assist a constituent can be a catalyst for building trust with and respect for the county assessment office.

Public relations and information may be tailored for general day-to-day public consumption, such as accessing property record information, explaining current market value, base year value and the county's established predetermined ratio, calculating property assessed values and property taxes,<sup>4</sup> identifying special programs relating to exemptions, exclusions and abatements, describing data collection procedures or the appeals process, and providing forms, questionnaires and letters for recurring events. Alternatively, when a county is planning to

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<sup>2</sup> Public Relations Society of America, <https://www.prsa.org/all-about-pr/> (accessed July 18, 2018).

<sup>3</sup> See International Association of Assessing Officers, "Working with the Media—Crafting a Positive Message for Your Jurisdiction," n.d., quoting the *Arthur W. Page Society*, "Page Principles," 2018, <https://awpagesociety.com/site/historical-perspective> (accessed July 26, 2018).

<sup>4</sup> See *example* in Appendix B, "Understanding Your Assessment."

conduct a countywide reassessment, a comprehensive public relations strategy is necessary to coordinate all activities throughout the project.<sup>5,6</sup>

*At its core, public relations is about influencing, engaging and building a relationship with key stakeholders across a myriad of platforms in order to shape and frame the public perception of an organization.<sup>7</sup>*

## **An Overview—Developing a Public Relations Program<sup>8</sup>**

Generally, a public relations program consists of “research, action planning, communication and evaluation.”<sup>9</sup> The International Association of Assessing Officers (IAAO) encourages assessment offices to develop a written plan and procedural manual to carry out an effective, proactive public relations program.<sup>10</sup> The plan and procedural manual will identify strategic communication processes and techniques relevant for identified purposes and constituencies. At all times, the assessment office staff must demonstrate professionalism, knowledge, honesty and integrity, and must be able to adapt the level of communication and information to meet the needs of the individual(s).

[The chief assessor<sup>11</sup> in consultation with county commissioners should agree on a spokesperson(s) to develop and coordinate a public relations plan. Depending upon the focus of the public relations plan, e.g., general day-to-day operations of the assessment office versus coordinating the activities related to a countywide reassessment, the designated spokesperson(s) may vary.<sup>12</sup>]

**Research.** Anticipate, analyze (with meaningful data) and interpret public opinion, attitudes and issues that may impact the operations and plans of the assessment office and/or county. Assessment office personnel must *listen* to what the public is saying about the assessment office, processes and procedures; *observe* the public’s actions and reactions in person, through key traditional media outlets and on social media platforms to identify possible problems or potential opportunities; and *test* methods to solicit feedback from the public, such as focus groups/neighborhoods, surveys, website comment features, online community forums, social

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<sup>5</sup> See also, *Pennsylvania Property Assessment: A Self-Evaluation Guide for County Officials*, the [Local Government Commission](#), June 13, 2018, adopted as “best practices” by the [AAP Board of Governors](#) and the [CCAP Board of Directors](#) on July 13, 2018 and August 5, 2018, respectively.

<sup>6</sup> The county may wish to create a “Property Owner’s Bill of Rights” to post on the county’s website. See example in Appendix A.

<sup>7</sup> Public Relations Society of America.

<sup>8</sup> The International Association of Assessing Officers website contains detailed resources for Public Relation and Information. See [https://www.iaao.org/wcm/Resources/Publications\\_access/Topics\\_of\\_Interest/Public\\_Relations/wcm/Resources\\_Content/Pubs/Topics\\_of\\_Interest\\_Collection/Public\\_Relations.aspx?hkey=cb0f0943-8769-46c5-a2c4-823afb2913cb](https://www.iaao.org/wcm/Resources/Publications_access/Topics_of_Interest/Public_Relations/wcm/Resources_Content/Pubs/Topics_of_Interest_Collection/Public_Relations.aspx?hkey=cb0f0943-8769-46c5-a2c4-823afb2913cb) (accessed July 26, 2018).

<sup>9</sup> See *Standard on Public Relations*, IAAO, Kansas City, Mo., July 2011, Section 2.3.

<sup>10</sup> See *Standard on Public Relations*, Sections 3 and 4.

<sup>11</sup> Some counties appoint a Director of Assessment or Chief Assessment Officer.

<sup>12</sup> For example, a contractual agreement between a revaluation company and the county likely will detail the manner and strategies for conducting public relations and releasing information to the public.

media and public speaking engagements with target groups. Social media is widening its footprint in communications and “offers unprecedented opportunities to accelerate the communication process and obtain rapid feedback on any topic.”<sup>13</sup> (See “Printed/Electronic Information and Correspondence” on page 4).

**Action Planning.** Formulate an action plan based upon the results of the research. The county assessment office should devise a plan, in coordination with the county commissioners, the public relations spokesperson and, where applicable, the independent board of assessment appeals, to address current or developing issues and response strategies that will minimize adverse public perceptions and reactions about the assessment office and the county. An effective action plan will establish a *timeline* to accomplish defined tasks and priorities. An action plan is particularly vital when the county is preparing, undergoing and implementing a countywide reassessment.

Detailed guidelines are necessary for handling crises and coordinating with other governmental agencies. The plan must clearly identify the responsibilities of all assessment office personnel, and designate a spokesperson to manage interaction with the media. When faced with criticism, the IAAO recommends the following actions.<sup>14</sup>

- ✓ Respond quickly, honestly and openly.
- ✓ Identify key constituencies and pay special attention to their views.
- ✓ Involve all staff from top management down.
- ✓ Prepare and preserve complete written documentation of the criticism and the solutions proposed or adopted.

**Communication.** Demonstrate appropriate demeanor when engaging and building relationships with the public. Assessment office personnel must be *available* to answer questions from the public and be an empathetic listener. This is especially important when the tax bills and/or notices of change of assessment are mailed. Make sure that contact information is readily available and that phone calls, emails and letters are responded to promptly, politely and on a knowledge level that will be understood by the general public. Assessors must *know the facts* about individual properties and the assessment process. Accurate knowledge about the assessment process, individual properties and communities is crucial when meeting with a property owner, core constituencies, members of the board of appeals or board of assessment revision, and the media. Consider creating succinct talking points for questions that are most asked to promote consistency among spokespersons and staff. The credibility of an assessor and assessment office personnel will promote or diminish cooperative relationships between the office, county and the public.

*Every public contact should be viewed as an opportunity to improve the organization’s image.*<sup>15</sup>

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<sup>13</sup> Bennet, Chris, *Fair and Equitable*, “Social Media Communication Tools,” September 2009.

<sup>14</sup> See *Standard on Public Relations*, Section 3.3.2.

<sup>15</sup> *Standard on Public Relations*, Section 4.

Special consideration should be given to media relations utilizing spokespersons who are comfortable with such communications and can respond accurately and quickly – the correct person giving the correct message at the correct time. Interviews on complex subjects can be supplemented by written information and emailed responses.

At a minimum, the assessment office should develop the following communication tools.

- *Procedural Manual.* A procedural manual should be developed and tailored to the individual assessment office to educate personnel about effective communication responsibilities and protocols, including professional standards and a code of conduct, important dates and deadlines, confidentiality and disclosure of information and data,<sup>16</sup> designated spokesperson(s) for the office, website and social media protocols, data collection standards and protocols,<sup>17</sup> guidance for responding to disgruntled property owners and media inquiries (including media contacts), telephone, email and social media etiquette, and information on policy issues.<sup>18</sup>
- *Printed/Electronic Information and Correspondence.* When preparing materials and correspondence for public consumption, careful attention must be paid to the target audience, content, length and language. All public communications must be carefully edited, proofread and approved by the county commissioners before being distributed to the media or posted online. All communications materials should match content and be regularly updated to avoid mixed messaging and incomplete or dated information. Consideration should be given to the need for any bilingual or multilingual public information material. Assessment office personnel work with numerous officials and agencies. To build and maintain working relationships with other public officials, notification should be provided to applicable agencies and officials at all levels of government prior to the release of any public announcements.

Once the target audience has been identified, evaluate the best forum(s) through which each group receives information.<sup>19</sup> Certain demographics may be reached effectively through local newspapers, internet, radio, cable news, mail or community events, while other target audiences may be attracted to social media platforms such as Twitter, TweetDeck, Facebook, Instagram, Snapchat, YouTube, podcasts<sup>20</sup> and community message forums. For example, millennials<sup>21</sup> tend to ignore most avenues of traditional

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<sup>16</sup> See also Pennsylvania's "Right-to-Know Law," Act 3 of 2008 (65 P.S. § 67.101 et seq.).

<sup>17</sup> See, for example, *Data Collector Standards*, [Local Government Commission](#), September 21, 2017, adopted as "best practices" by the [AAP Board of Governors](#) and the [CCAP Board of Directors](#) on July 13, 2018 and August 5, 2018, respectively.

<sup>18</sup> See *Standard on Public Relations*, Section 4, for a comprehensive list of information to include in a procedural manual.

<sup>19</sup> Hall, Patti, *Fair and Equitable*, "Public Information in Challenging Times: Planning a Path through the Forest," April 2011.

<sup>20</sup> See also, Kaufer, Kurt, "Reaching the 'Unreachable' Audience with Podcast Advertising," *Forbes*, Forbes Agency Council, March 17, 2018, <https://bit.ly/2NJtSOA> (accessed July 26, 2018).

<sup>21</sup> Born in 1981 to 1996 (Pew Research).



media. They often stream their entertainment and block commercials and advertising, and communicate and share news via social media.<sup>22</sup>

*Communication tools are intended to share meaningful information that provides real-life benefits to users; this is why people are so interested in having different communication options. Styles and methods of communication come and go, but the premise is that people choose to communicate in ways that best suit their purposes and needs.*<sup>23</sup>

It will be advantageous to maintain a list of media contacts that include all of the above-mentioned communication forums. The list should be reviewed and updated at least annually.

- *Assessment Office Website.* A well designed, content-driven website is another tool by which to communicate with the public. Pennsylvania counties vary in geographic size, location, characteristics, population, property inventory, economy, industries and technological capabilities; thus, each assessment office website will contain unique features. Relevant assessment-related information, documents and forms should be available on the website, such as:<sup>24 25</sup>
  - Welcome page and department description.
  - General county information.
  - Office location, hours and contact information.
  - Important dates and deadlines.
  - Links for an online property search (and GIS data, if available).
  - Links to applicable assessment programs and applications (e.g., tax abatement program, homestead/farmstead program, preferential assessments, etc.).<sup>26</sup>
  - Q & A's about market value, assessed value, county base year values, tax rates and calculation of tax bills, the appeals board and the appeal process, etc.<sup>27</sup>
  - Names and mailing addresses of each taxing district within the county.
  - List of tax millage rates for the county and each municipality and school district.

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<sup>22</sup> See also, Kercher, Joey, "Reaching the Unreachable: How Experimental Marketing Targets Brand-Savvy Millennials," *Forbes*, Forbes Agency Council, June 20, 2017, <https://bit.ly/2uRadoz> (accessed July 26, 2018).

<sup>23</sup> Bennet, Chris, "Social Media Communication Tools."

<sup>24</sup> The IAAO offers numerous suggestions for the county assessment office website content and social media use. See *Standard on Public Relations*, Section 12.

<sup>25</sup> See example county assessment office website, <http://co.lawrence.pa.us/departments/assessment-office-lawrence-county/> (accessed November 7, 2018).

<sup>26</sup> See *Model RFP and Contracting Guidelines for County Reassessment Services*, "Appendix H-Special Laws and Programs," the [Local Government Commission](#), May 23, 2017, adopted as "best practices" by the [AAP Board of Governors](#) and the [CCAP Board of Directors](#) on July 13, 2018 and August 5, 2018, respectively.

<sup>27</sup> See example in Appendix B "Understanding Your Assessment."

- Appeal forms.
- Exemption information and forms.
- Current tax collectors and their contact information.
- Adopted data collector/assessor standards and procedures.
- Land use codes.
- Applicable fee schedules.

**Review and Evaluation.** After conducting the research, performing action planning and developing communication strategies, the public relations program should be continuously reviewed for its effectiveness and, if necessary, adjusted accordingly. The assessment office personnel/public relations spokesperson(s) must keep abreast of changes in technology, communities, demographics and applicable policy considerations.<sup>28</sup> Social media outlets should be monitored closely. Without feedback and monitoring mechanisms in place, an online presence eventually leads to problems—*what you don't know can hurt you.*<sup>29</sup>

*Yesterday's techniques don't work. Today, you have the unprecedented opportunity to expand your communications approach to meet the needs of today's consumer who is embracing new media.*

– Deirdre Breakenridge, CEO, Pure Performance Communications

## Public Relations and Countywide Reassessments<sup>30</sup>

Effective public relations and information is a *critical factor in a successful reassessment*. The revaluation company<sup>31</sup> in cooperation with the county must conduct a comprehensive public information program designed to coordinate all activities necessary to promote public understanding, awareness and cooperation throughout the project. The revaluation company must be prepared to conduct a public information campaign that will include media releases, informational literature and handouts, direct mailings to all or select property owners, programs for broadcast and rebroadcast on television and radio, podcasts, a website, social media and oral presentations. Individual presentations should be tailored to specific communities/audiences, such as:

- Property owners in various community locations.
- Target demographics.

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<sup>28</sup> See also, Olenski, "Top 25 Social Media Tools for Marketers," Forbes, Forbes Agency Council, February 24, 2018, <https://www.forbes.com/sites/steveolenski/2018/02/24/top-25-social-media-tools-for-marketers/#e3123ab7e33b> (accessed July 24, 2018).

<sup>29</sup> Morton, Tina and Seward, Tiffany, *Fair and Equitable*, "Taking Control of Your Online Brand: What You Don't Know Can Hurt You," May 2014.

<sup>30</sup> See *Model RFP and Contracting Guidelines for County Reassessment Services*.

<sup>31</sup> This may vary depending upon the type of reassessment—turnkey, hybrid or in-house.

## Assessment Office Public Relations

- Businesses and professional organizations.
- Chamber of commerce.
- Service clubs.
- County, municipal and school officials.
- Consumer groups.
- Local agricultural organizations.

Once the target audience has been identified, consider the best forum(s) through which each group should receive information.<sup>32</sup> (See “Communication” on page 3)

**[Promoting public understanding of the goals of the reassessment and the process used cannot be overstated to help ensure a successful implementation. To this end, the county should give careful thought to the public relations challenges that may exist and how they can best be addressed. For example, are there certain neighborhoods that are likely to realize a larger increase in values than others; areas that are generally under assessed? Are there certain groups that may be concerned about the effects of a reassessment? Are there active property owner groups in the county that should be addressed? What are the potentially negative issues and red flags for which you may need to prepare information or a crisis response in advance? What methods will be employed by the revaluation company (or county) to monitor public sentiment and adjust the messaging to address specific community questions and feedback throughout the process?]**

*At a minimum*, the public relations program should include time frames and methods (e.g., meetings, mailers, traditional and social media). If appropriate, the county should mention the need for any bilingual or multilingual public information material. Public information releases associated with the following phases of the project should be included, at a minimum.

- Contract signing
- Public information meeting schedule (including question and answer sessions with the revaluation company)
- General project information
- Data collection (including any applicable property visitation schedules)
- Inventory mailer
- Assessment disclosure / informal review
- Project status updates

All public information activities should strive to emphasize the responsibilities of the various participants, the methods to be employed during the project, and the overall goals of the project. At a minimum, the following points should be addressed *as often as possible*.

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<sup>32</sup> Hall, Patti, “Public Information in Challenging Times: Planning a Path through the Forest.”

- Significance of real property tax
- Necessity of project
- Purpose and methods of project
- Role of county and assessors
- Role of project revaluation company
- Necessity of data collection
- Caliber, training and identification of data collectors<sup>33</sup>
- Basics of valuation
- Cooperation of parcel owners is key to success
- Rights of property owners including appellant rights
- Assessment disclosure aspect throughout the project
- Statutory “anti-windfall” provisions that apply to taxing districts
- Ongoing nature of system

The revaluation company should include in its proposal, or bring to the interview, sample press releases (traditional and social media) and brochures, pamphlets and any other materials used in previous projects conducted by the firm. If the revaluation company is selected, these materials may be used to develop a comprehensive public information campaign for the countywide reassessment.

*A good communications plan comes down to four basic questions:  
What are you trying to say? Who needs to hear it?  
How will the information be presented to them?  
Who will communicate it to them?<sup>34</sup>*

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<sup>33</sup> See *Data Collector Standards*.

<sup>34</sup> Hall, Patti, *Fair and Equitable*.

# APPENDIX A

## PROPERTY OWNER'S BILL OF RIGHTS

Property owners in \_\_\_\_\_County have the following rights:

### *Annually*

- To know that the valuation and assessment of property is the responsibility of the county assessment office.
- To have access to contact information for the assessment office.
- To understand that the setting of property tax millage rates and the collection of property taxes is a county, municipal and school district function.
- To have access to, and an explanation of, the property record information for the person's own property.
- To have access to, and an explanation of, the method by which real property is valued for assessment purposes in the county.
- To have access to, and an explanation of, how a property tax bill is calculated.
- To be informed about the annual right to appeal a property assessment in accordance with annual appeal deadline set by the county in accordance with applicable law.
- To receive notice by United States mail of any change of assessment made to their own property, including the reason for the change of assessment and the right to appeal to the county board of assessment appeals or the county board of assessment revision within \_\_\_\_days of the date of the notice in accordance with applicable law.
- To know that the assessment roll is open for public inspection.
- To have access to, and an explanation of, policies and procedures relating to data collectors and assessors when entering onto a property.
- To require the assessment office to review and correct any measurement, mathematical, clerical, or other technical error used in the valuation of the property.

- To have access to information delineating the name, address and phone number of each taxing district in the county.
- To have access to a listing of programs/statutes relating to property tax exemptions, exclusions, abatements, deferrals, preferential assessments or credit programs that may be available to the property owner.

***In Conjunction with a Countywide Reassessment***

- To have access to documentation about the key factors considered when valuing varying land types.
- To have access to documentation explaining the methodology used by the county to arrive at the market value of a person's property.
- To have access to documentation of the market values and assessed values of comparable properties.
- To receive an assessment notice setting forth the following:
  1. The old market value and old assessment.
  2. The new market value and new assessment.
  3. The right to appeal the assessment within \_\_\_\_ days of the date of the notice in accordance with applicable law.
  4. The right to an informal review of the proposed assessment by a designee of the assessment office or revaluation company personnel.
  5. The right to appeal to the county board of assessment appeals or the county board of assessment revision.
  6. The right to appeal the county court of common pleas.
  7. The procedures that must be followed at each stage of appeal.

## Appendix B



# Understanding Your Assessment

A public information brochure provided by

## International Association of Assessing Officers.

*The content of this brochure is intended for informational purposes only and is not to be construed as legal advice. Property owners should consult their local assessor and qualified legal counsel before acting on information found in this brochure. IAAO assumes no liability for the accuracy of this information when applied to specific instances.*

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### ARE YOU CONCERNED ABOUT YOUR PROPERTY TAXES?

To express your concern effectively, you must understand the two parts of the property tax system: valuation and taxation.

Your assessor's office determines the value of your property; your taxing authority determines the amount your property will be taxed. It is the combination of these two parts that determines how much you will pay in taxes. This pamphlet deals primarily with the first part—how the assessor's office determines the value of your property.

### WHAT IS THE ROLE OF THE ASSESSOR?

The assessor is responsible for estimating the value of your property, which determines your assessed valuation. The assessor does not determine your property taxes. Instead, the assessed valuation determines the overall share of taxes you pay. Because your assessment affects your property taxes, it is important that your assessed value be accurate and fair. It is also important that you understand how the value of your property is estimated and what can cause property values to change.

### HOW IS YOUR PROPERTY VALUE ESTIMATED?

The assessor estimates the value of your property typically by first examining and collecting information on the physical characteristics of the property. Physical characteristics can include, among others, the square footage of land and improvements, the number of bedrooms in a home, whether or not the improvements include a garage, the number of bathrooms, and the nature of amenities such as swimming pools and fireplaces. For some properties such as income-generating properties, the assessor estimates the amount of income the property can generate. On other properties, nonphysical characteristics such as easements can affect the value of improvements. Location also is a

key characteristic affecting value. Using a mass appraisal system, the assessor analyzes sales, income, and cost data to arrive at an estimate of value. In some instances where warranted, the assessor may rely more heavily on sales or income or cost data to estimate the value. Also, the assessor may find in some instances that particular properties cannot be analyzed through mass appraisal and require individual appraisals to estimate the value.

### WHAT CAUSES PROPERTY VALUES TO CHANGE?

A property's value can change for many reasons. The most obvious is that the property changes: a bedroom, garage, or swimming pool is added, or part of the property is destroyed by flood or fire. Sometimes, a change in use can affect the property's value, such as an apartment building being converted to condominiums.

The most frequent cause of a change in value is a change in the market.

If a town's major industry leaves, property values can collapse. As decaying neighborhoods with good housing stock are discovered by young homebuyers, prices gradually rise and then soar as the neighborhood becomes fashionable. A shortage of detached houses in a desirable city neighborhood can send prices to ridiculous levels. In a recession, larger homes may stay on the market for a long time, but more affordable homes are in demand so their prices rise.

In a stable neighborhood with no extraordinary pressure from the market, inflation can increase property value.

**Q: If assessed value rises, do taxes have to rise?**

**A: No**

**Q: If assessed value falls, do taxes have to fall?**

**A: No**

## WHAT IS THE ROLE OF TAXING AUTHORITIES?

Taxing authorities decide the amount of the property tax that is owed each year, including whether the overall property tax rises, falls, or stays the same. Subject to state and local limitations, the taxing authority can determine property taxes either by adjusting the total dollars requested or by adjusting (or not adjusting) the tax rate. The amounts set by the taxing authority in combination with your assessed value determine how much you pay in taxes.

For example, suppose taxing authorities decide to raise \$1 million in property taxes and the assessor estimates the total assessed value of all taxable property in your community at \$100 million. Then the property tax rate would be calculated by dividing the amount of tax to be raised by the total assessed value:

$$\text{\$1 million}/\text{\$100 million} = 1 \text{ percent.}$$

If your home's assessed value is \$100,000, your property tax bill will be:

$$1 \text{ percent} \times \text{\$100,000} = \text{\$1,000.}$$

For another example, suppose the total assessed value of your community doubles from \$100 million to \$200 million and the amount to be raised stays the same. The tax rate will be:

$$\text{\$1 million}/\text{\$200 million} = 0.5 \text{ percent.}$$

Your taxes, even though your home has doubled in value, will be the same:

$$0.5 \text{ percent} \times \text{\$200,000} = \text{\$1,000.}$$

Sometimes, property owners are lucky enough to experience growth in the value of their properties while others remain the same or even fall. In these instances, property owners may experience higher taxes even if all other factors stay the same. For example, suppose your home doubles in value from \$100,000 to \$200,000 but the amount requested by the taxing authority remains at the same at \$1 million and the overall assessed value of your community remains the same at \$100 million. Then the tax rate will be:

$$\text{\$1 million}/\text{\$100 million} = 1 \text{ percent.}$$

However, your taxes will increase from:

$$1 \text{ percent} \times \text{\$100,000} = \text{\$1,000}$$

to

$$1 \text{ percent} \times \text{\$200,000} = \text{\$2,000.}$$

Property taxes can also increase when your community's assessed value increases and the taxing authority chooses to keep the tax rate the same. For example, if the taxing authority decides to keep the tax rate at 1 percent even

though it could have raised the same amount of overall taxes at 0.5 percent, then your taxes will be:

$$1 \text{ percent} \times \text{\$200,000} = \text{\$2,000.}$$

The taxing authorities are demanding more money, even though they have not changed the rate.

## WHAT ARE THE GROUNDS FOR AN APPEAL?

If you believe the estimated value of your property is incorrect, you will want to know:

- How the assessor values property
- How to gather information about your property and similar properties
- How the appeals process works and what the deadlines are

You also have a responsibility to furnish accurate information about your property to the assessor.

An assessment appeal is not a complaint about higher taxes. It is an attempt to prove that your property's estimated market value is either inaccurate or unfair.

You may appeal when you can prove at least one of three things:

- Items that affect value are incorrect on your property record. You have one bath, not two. You have a carport, not a garage. Your home has 1,600 square feet, not 2,000 square feet.
- The estimated market value is too high. You have evidence that similar properties have sold for less than the estimated market value of your property.
- The estimated market value of your property is accurate but inequitable because it is higher than the estimated value of similar properties.

**Note:** You will not win an appeal because you think your taxes are too high. This is an issue you must take up with the officials who determine budgets. However, you may be eligible for tax relief or exemptions. The assessor's office can give you information about exemptions.

## THE APPEALS PROCESS—STEP BY STEP

### Procedures and Deadlines

When you receive your assessment notice, read it for instructions about deadlines and filing procedures. If they are not clear, call the assessor's office for information. Be sure you understand and follow instructions. A missed deadline or incorrect filing can cause an appeal to be dismissed.

### Informal Review

The first step in an appeal is usually an informal meeting with someone in the assessor's office (sometimes this informal review is handled by telephone or mail or on



line). Information on the mechanics and deadlines for setting up an appointment should be included with your assessment notice, along with similar information for the entire appeals process.

The information in the assessor's office, including the property characteristics and assessments of similar properties, is public in most states. This information can be helpful in preparing your appeal.

### **Preparation**

Prepare for the meeting. Find your property identification number on your assessment notice. Use this number to view or obtain a copy of your property record from the assessor's office.

Review the facts on the property record. Is the architectural style correctly stated? If not, a recent photo of your home will help correct the information. Check the square footage of the living area of your home, the size of your lot, the number of bathrooms and bedrooms, the presence or absence of a garage or finished basement, the construction materials, the condition, and so on.

Gather as much information as you can on similar properties in your neighborhood. Ask the assessor's office or a real estate broker for sales prices on these properties. Use the addresses of comparable properties to review their property record forms, which should also show their appraised values. (In some states, it is against the law for the assessor to provide this information.)

Compare the features of these properties with the features of yours. If there are differences, the values of the properties may be different.

### **The Meeting**

The purpose of the informal review, which is not yet an appeal, should be:

- To verify the information on your property record form
- To make sure you understand how your value was estimated
- To discover if the value is fair compared with the values of similar properties in your neighborhood
- To find out if you qualify for any exemptions
- To be sure you understand how to file a formal appeal, if you still want to appeal

The person conducting the meeting will probably review your property record form with you and give you information about comparable properties. Present any information you have gathered.

The person conducting the meeting may not commit to a change in value at this meeting, even though you may have uncovered an error or the assessment appears to

be inequitable. The decision about a value change may have to be made by someone else and communicated to you in writing. If this is so, find out when you can expect to hear from the office.

View the assessor's office as an ally, not an adversary. Employees of the office should have been trained to be calm, polite, and helpful, but they are only human. If you are calm and polite, they are likely to be more helpful and can concentrate on giving you the information you need for an appeal.

### **Formal Appeal**

Residential appeals are often settled at the local level. If you are not satisfied with the results of your informal review, you have several more opportunities. The first level of formal appeal is usually to a local board. Your appeal is more likely to be successful if you present evidence that comparable properties in the same neighborhood are assessed for less than yours. Copies of property record forms on your comparables, with records of their estimated market values or sales prices, are your best defense. Note any differences between your property and the comparables and point out these differences. A recent appraisal of your own property can be good evidence of its value. The appeal board is interested only in the fairness and accuracy of the value placed on your property, not in whether you can afford to pay your taxes or whether taxes are too high.

You should be certain to find out when you can expect results from this level of appeal and to what and how many tax years the result will apply.

### **Additional Levels of Appeal**

If you disagree with the local board's decision, additional administrative or legal remedies may be available. In some cases, it may be advisable for you to seek legal or professional representation in pursuing your claims. Information about these is available from your assessor's office.

### **QUESTIONS**

Your assessor is often the best source for answering questions. In addition, many communities have taxpayer advocacy groups that can assist you with your questions. You can try consulting the International Association of Assessing Officers, an association of assessing officers from around the United States and the world, or your local bar association.

### **WAS THIS BROCHURE HELPFUL?**

Send comments to:

#### **International Association of Assessing Officers**

Attn: Publications & Marketing  
314 W 10th St  
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