



Taxes Paid Under Protest and Assessment Appeals

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Taxpayer

- Paying under protest occurs when a taxpayer is unhappy with their assessed value.
- A taxpayer must indicate on their check or in writing that they are paying under protest.
- Paying under protest will not initiate an appeal of their assessment with the Board of Assessment Appeals.
- An appeal does not need to be filed first to pay under protest.
- If an appeal was filed then it is advisable that the taxpayer pays under protest.

Taxpayer, cont.

- If a taxpayer is unhappy with their assessed value they may file an appeal with the Board of Assessment Appeals (the Board).
 - All annual appeals must be filed properly with the Board no earlier than 9:00 AM, prevailing time, February 1 and not later than 4:00 PM, prevailing time, August 1.
- If a taxpayer receives notification of a change of assessment or an interim assessment, the appellant has 40 days from the date of notice to appeal to the Board.

Taxpayer, cont.

- All appeals shall be filed on forms furnished by the Board and shall be signed by or in the name of the record owner.
- If a taxpayer is serious about appealing their assessed value they should be advised to contact the Assessment office to have a full understanding of the process.
- The Rules and Regulations Governing the Board of Assessment Appeals can be found on the County's website under the Tax Assessment Office.

Tax Collector

- The tax is collected as normal however, as provided by law, the tax collector is **required** to notify the taxing districts (County, Municipality, & School District) in writing that said tax was paid under protest.
 - I suggest that you mark your duplicate that said tax was paid under protest.
 - You should also indicate on your Weekly Return & Weekly List the parcel(s) that were paid under protest.

Taxing District

- The taxing district is required to segregate 25% of the amount of the tax paid in a separate account until the appeal is resolved.
- If an appeal is never filed by the taxpayer the funds are transferred at the beginning of the following year.
 - For example if Joe Smith pays his 2017 taxes under protest 25% is retained in an account until February 2018, if no appeal was filed the 25% is transferred out of the account.
- If an appeal was filed the segregated funds remain in the account until a ruling is made.
- If the taxpayer win's their appeal and a refund is issued, the segregated funds are used to offset the refund amount.



Questions?