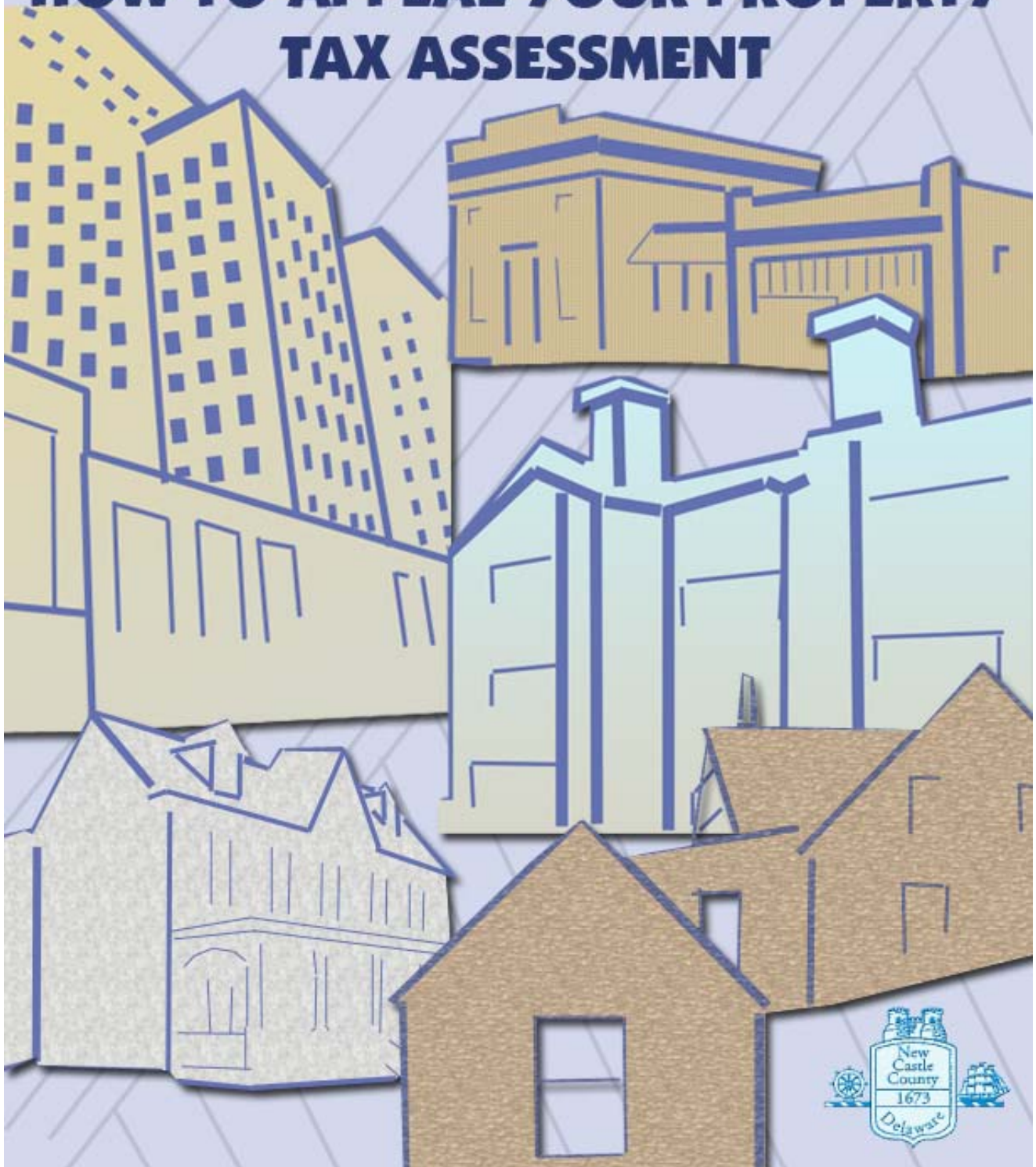


HOW TO APPEAL YOUR PROPERTY TAX ASSESSMENT



Amended February, 2009

The Property Assessment Process

How was my assessment determined?

When a property is improved, either by building a new structure or structures, or improving existing structures, an assessor visits the site to view the improvements. The assessor inspects the property to determine the extent of the improvements. Furnishings or other personal property are not included in the assessment valuation. Based upon those improvements, the assessor determines what the fair market value would have been as of July 1, 1983.

Why is the property's value based upon July 1, 1983?

The last time a county-wide reassessment was performed was in 1983, with changes effective July 1, 1985, so all properties are assessed as of that 'base year.'

I do not remember a tax assessor visiting my property. How could she/he have made a determination of value?

The assessor does not necessarily have to view the inside of your structure, so they may have visited your property while you were not at home. An external inspection is performed, and exterior measurements are taken for any new construction. If they cannot gain access, any interior information may be obtained from the building permit.

How am I notified of the new assessment and property tax amounts?

Taxpayers are notified of changes in their assessment through the Quarterly Assessment Change Notice. (sample attached). Any increases to the property assessment must be communicated to the property owner in writing prior to the effective date of the increase.

How can I compare my assessment to my neighbors'?

The assessed value of all New Castle County properties is available on our website at www.nccdelu.org. Select ParcelView from the choices in the right hand column. Enter the address that you would like to view. For example, to look at 200 Main Street, enter "200" under Street Number and "Main" under name. Click on Search. A list of all properties that apply will appear. Click on the desired property. If you are looking for a street name that is a number, such as 21st Street, you will spell out 'twentyfirst' using no hyphens or spaces.

Scroll through the property information to the section entitled "Tax Assessment Information" to view the assessed value. By scrolling further down, you will also see that the building characteristics, i.e., number of rooms, etc., are also listed. This is where you will be able to view differences between your property and others. Other information includes whether the basement is finished, whether the property has air conditioning and other details that may affect the assessed value.

Can the size of my lot make a difference in the assessed value?

Absolutely! A number of factors determine the assessment amount and there are various reasons why neighboring properties may have a higher or lower assessment. Some of these include: year built, condition, the number of rooms, the number of bathrooms, the square footage, a finished basement or attic, lot size, garage, even the addition of a swimming pool, deck or shed.

The Assessment Appeal Process

I believe that my assessment is too high. How do I file an appeal?

To file an appeal, you will need to submit an appeal form. If your property is a residence, you will file the Residential Assessment Appeal Form. For non-residential properties, a Commercial/Industrial Appeal Form must be submitted. Ten copies of the application and any supporting documentation (such as written appraisals) must be submitted. The application is sent or delivered to the Assessment Division, Department of Land Use, 87 Reads Way, New Castle, DE 19720. Following receipt of your application, your request for appeal is scheduled for a hearing before the Board of Assessment Review. Hearings are generally held on weekdays, during daytime hours, at the New Castle County Government Center, 87 Reads Way, New Castle. Please note that you must use the official application that you can find at the back of this booklet. If you are appealing the assessment on more than one parcel, you must file a separate form for each parcel under appeal. You will be notified of the date, time, and location of the hearing in writing.

What other actions by the Assessment Division are subject to appeal?

- Removal/Denial of any type of exemption
An appeal must be filed within 30 days of the date of notice of the denial or removal.
- Removal/Denial of Farmland Assessment
An appeal must be filed within 30 days of the date of notice of the denial or removal.
- Issuance of a Rollback Tax Billing
An appeal must be filed within 30 days of the date of the rollback bill.

Is there a fee for filing an appeal?

There is no fee for filing an appeal to the Board of Assessment Review.

Is there a timeframe that I must meet for filing an appeal?

An appeal of your annual tax assessment must be received by 4 p.m. on March 15th (when March 15th falls on a weekend, the deadline is extended to the Monday following. If the appeal is granted, it will become effective on July 1st of that calendar year.

A quarterly appeal may be filed only on the amount your assessment has increased due to some change in the property. If you wish to file a quarterly appeal, the deadline is within 30 days of the effective date of the increase. The four quarterly appeal deadline dates are October 31st, January 31st, April 30th and July 31st. Any reduction resulting from a quarterly appeal will be retroactive to the effective date of the increase.

Is there any difference in the appeal process for residential properties versus commercial properties?

There is a different application to be filled out. Commercial applications also require an attachment certifying that all existing appraisals of the property are being disclosed to New Castle County. The certification form is included in this booklet.

Is there somewhere I can go for help in filling out my application for appeal?

The Department of Land Use Assessment Division is available to help you fill out your application for appeal. We will help you with understanding and filling out the application, but you will be responsible for gathering evidence to support your appeal. Please contact our Customer Service Representative at (302) 395-5540 for assistance.

What is the Board of Assessment Review and who are its members?

The Board of Assessment Review is a public board, composed of 6 members and a chairperson. The Board members are appointed by County Council and the Chairperson serves at the pleasure of the County Executive. The Board members are not New Castle County employees.

How does the hearing process work?

When your appeal is heard, you and any witnesses you have identified on your application will be invited to speak. All will be testifying under oath. A New Castle County representative may cross-examine the applicant regarding testimony and evidence given. Members of the Board may ask questions or seek clarification on information that is presented. If a representative of the County presents evidence, the applicant has the opportunity to cross-examine and rebut any evidence presented by the County. Both sides have the opportunity to present a closing statement or summary. No new evidence may be included in the closing statement. At the beginning of the hearing, the Board may choose to set a time limit for the entire hearing or a time limit for each side to present their case. Remember that the only witnesses, appraisals, or comparable properties that you may use in support of your appeal must have been identified on your application form.

Will the Board rule right away or decide later on my appeal?

The Board will debate and vote on the appeal at the hearing. You will still receive formal written notification of the Board's decision.

Are all appeals heard by the Assessment Review Board?

Not necessarily. New Castle County will review the application and, if we agree with the basis of the appeal, may make a change without the necessity for a full hearing. Any such changes will be detailed on a stipulation form, which must be signed by both New Castle County and the appellant. The Chair of the Board of Assessment Review must sign off on any assessment changes resulting from the appeal process.

Will I be notified when the hearing will be scheduled?

Yes, you will be notified in writing at least 5 days before the scheduled hearing date.

Do I need to be present at the hearing?

No, there is a check box on the last page of the form to indicate that you will not be attending the hearing. By waiving your right to appear, the Board of Assessment Review will hear your appeal based solely on the information provided on your application.

Do I need to have a lawyer?

No, a lawyer is not required, but you may certainly choose to be represented. If so, you must identify the attorney that will appear on your behalf.

What kind of information must I provide? Is there any 'evidence' I can submit in support of my case?

The application asks that you include a variety of information regarding your property, including your purchase price and date, any conditions of sale, major renovations that have been made to the property, a description of the structure including numbers of rooms, lot size, etc, and the amount you believe reflects the fair market value as of July 1, 1983. This is only a partial list of the fields on the Appeal Form. The complete form is an attachment to this information sheet.

The 1983 valuation is critical in appealing your property assessment. Be aware that the burden of proof rests with the appellant to prove substantial over-valuation – based on the 1983 valuation. In order to win your appeal, you must convince the Board that the fair market value of your property, as of the County's base date of July 1, 1983, is less than the amount of your assessment. To do this you may present evidence of sales of comparable properties, provided that the sales are from 1983 (or adjusted to that time) and that the comparable properties were similar to your property at the time they sold. **Merely showing that allegedly comparable properties have lower assessments is not sufficient to meet your legal burden.**

You may also submit an independent appraisal of your property reflecting the July 1, 1983 market value. If you are submitting an appraisal(s), the person who performed the appraisal must be at the hearing and copies of the appraisal must be submitted with your Assessment Appeal Form. If you have researched comparable sales and plan to submit comparable sales information in support of your appeal, you need to include the comparable sales information on your Appeal Form. You can submit information regarding a maximum of six properties. You will not be permitted to testify or introduce evidence about properties that are not listed on your appeal form.

Do I have to pay my taxes if my assessment is being appealed?

While it is up to you, we recommend that you pay your property taxes. Should you choose not to pay and your appeal is denied, penalties will be added to the amount due. If you do pay and your appeal is granted, a credit would be applied to your tax account.

Is the Board of Assessment Review the final decision-maker or is there an appeal process from their decision?

You have the right to appeal The Board of Assessment Review's decision to the Superior Court of the State of Delaware. You must file your appeal within 30 days of the written decision of the Board of Assessment Review. Superior Court will not entertain new evidence, but will issue their ruling based upon the evidence presented at the Board of Assessment Review hearing.

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF NEW CASTLE COUNTY
87 READS WAY
NEW CASTLE, DE 19720

APPENDIX I
Page 1

ADMINISTRATIVE USE ONLY

Docket Number: _____

ANNUAL – JAN – APR – JUL – OCT – FARM – GEN EX

Submit 10 copies of this form and all supplemental material. If every question is not clearly and completely answered, the Board may deny your appeal without further hearing. **Submit a separate appeal form for every tax parcel.**

REMEMBER:

1. Hearsay rules apply: expert testimony must be presented by the expert and copies of contracts, appraisals, etc., must be presented by the author him/herself.
2. Assessment is based on 100% of the fair market value of your property as of July 1, 1983.

OWNER: _____ PARCEL NUMBER: _____

STREET ADDRESS OF PARCEL: _____

CURRENT ASSESSMENT: LAND _____ BUILDING _____ TOTAL _____

PURCHASE PRICE (TOTAL OF LAND AND BUILDING) _____

DATE OF PURCHASE _____ MORTGAGE: _____

SPECIAL CONDITIONS OF SALE _____

HOW WAS PROPERTY ACQUIRED: PRIVATE SALE _____ AUCTION _____ OPEN
MARKET _____
FAMILY _____ INHERITED _____ OTHER _____

MAJOR RENOVATIONS OR STRUCTURAL CHANGES TO PROPERTY SINCE PURCHASE (i.e., Demolition, Construction, Additions, Major Repairs, etc.):

1) Year_____ Cost_____ Change_____

2) Year_____ Cost_____ Change_____

3) Year_____ Cost_____ Change_____

DESCRIPTION OF PROPERTY:

Lot Size/Land Area_____ Style of House_____

Number of: Bathrooms:_____ Bedrooms:_____ Fireplaces:_____

Finished Basement:_____ Finished Attic:_____ Central Air:_____

Porches and Additions:_____

Describe Garage or Other Buildings:_____

▪ **WHAT DO YOU CONSIDER TO BE THE FAIR MARKET VALUE OF THE PROPERTY AS OF JULY 1, 1983?**

\$_____.

▪ **ON WHAT BASIS DO YOU REACH THAT OPINION?**

_____Appraisal (person who did the appraisal must appear at the hearing and copies of the appraisal must be submitted with this appeal form).

_____Comparable Sales (identify below).

_____Other (discuss in detail below).

▪ **IN YOUR OWN WORDS, BRIEFLY DISCUSS THE REASON FOR YOUR APPEAL AND FOR YOUR CONCLUSION OF VALUE:**

- Any comparable sales you intend to discuss at the hearing (up to a maximum of six) must be listed in or attached to this application. YOU WILL **NOT** BE PERMITTED TO TESTIFY OR INTRODUCE EVIDENCE CONCERNING COMPARABLES NOT SET FORTH IN THIS FORM.

1. Parcel Number _____ Owner _____
Address _____
Sales Price _____ Date _____
Conditions of Sale _____
Adjustments to Sale _____

2. Parcel Number _____ Owner _____
Address _____
Sales Price _____ Date _____
Conditions of Sale _____
Adjustments to Sale _____

3. Parcel Number _____ Owner _____
Address _____
Sales Price _____ Date _____

Conditions of Sale _____

Adjustments to Sale _____

4. Parcel Number _____ Owner _____

Address _____

Sales Price _____ Date _____

Conditions of Sale _____

Adjustments to Sale _____

5. Parcel Number _____ Owner _____

Address _____

Sales Price _____ Date _____

Conditions of Sale _____

Adjustments to Sale _____

6. Parcel Number _____ Owner _____

Address _____

Sales Price _____ Date _____

Conditions of Sale _____

Adjustments to Sale _____

- Identify any witness or attorney who will appear on your behalf at the hearing (If necessary, list additional witnesses on an attached sheet of paper).

Name

Firm or Company

Address

Telephone number

▪ Discussion and correlation of comparable sales data: _____

▪ The undersigned represents that he/she is the owner or authorized agent of the owner of the above-described property, affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment of said property for fiscal year _____ be reduced to: \$ _____

Signature of owner or agent¹ _____
Print name and title _____
Mailing address (for _____
Notice of Hearing and _____
Notice of Decision) _____
Telephone Number Day _____ Evening _____
Date of Filing _____

NOTE: If you do not wish to appear before the Board for a formal hearing, please check here and the Board will consider your appeal on the basis of the information contained in this form.

ON AN ATTACHED SHEET OF PAPER, YOU MAY PROVIDE ANY ADDITIONAL INFORMATION RELEVANT TO THE FAIR MARKET VALUE OF YOUR PROPERTY AS OF JULY 1, 1983.

¹ If this form is signed by an agent of the owner, the agent must attach a statement from the owner authorizing the agent to present this appeal and represent the interests of the owner herein.

ATTACHMENT TO COMMERCIAL/INDUSTRIAL APPEAL FORM
BOARD OF ASSESSMENT REVIEW – NEW CASTLE COUNTY

STATEMENT REGARDING APPRAISALS

APPEAL OF _____

PARCEL NUMBER _____

As used in this Statement and for purposes of any assessment appeal filed before the Board of Assessment Review of New Castle County, the word "appraisal" shall encompass all reports of valuation of the subject real property or any portion thereof or interest therein, including any valuation of any improvements deemed to include (but not be limited to) cost summaries and evaluations used for financing, insurance, or any other purpose; pro forma statements used for the projection of cost, income, and/or expense data relating to the subject property; or any other document of any nature that purports to express an opinion by the owner of the subject property (or any employee, officer, or agent of the owner or any other person representing the interests of the owner, either directly or indirectly) as to the value of the subject property.

I, _____ hereby certify that:

1. I am the authorized agent of the owner of record of the above-referenced parcel, in connection with an appeal filed before the Board of Assessment Review of New Castle County.
2. I have made diligent inquiry of the owner (if an individual) or of qualified and knowledgeable employees or officers of the owner (if a corporation) concerning all existing appraisals as defined in this statement.
3. To the best of my knowledge, information, and belief, all existing appraisals of the subject property have been disclosed in the Commercial/Industrial Assessment Appeal Form that I have filed with the New Castle County Board of Assessment Review.

4. I attach to this Statement the names, titles, addresses, and telephone numbers of all persons I have consulted to ascertain the existence of any appraisals of the subject property.

Signature _____

Date _____

NOTE: NO APPEAL WILL BE HEARD BY THE BOARD OF ASSESSMENT REVIEW UNLESS THIS FORM IS COMPLETED, SIGNED, AND ATTACHED TO THE APPEAL FORM.

COMMERCIAL / INDUSTRIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF NEW CASTLE COUNTY
87 READS WAY, NEW CASTLE, DE 19720

ADMINISTRATIVE USE ONLY

Docket Number: _____

ANNUAL – JAN – APR – JUL – OCT – FARM – GEN EX

Submit **10 copies** of this form and all supplemental material. If every question is not clearly and completely answered, the Board may deny your appeal without further hearing. Submit a separate appeal form for every tax parcel.

I. PROPERTY IDENTIFICATION

OWNER _____ PARCEL NUMBER _____

STREET ADDRESS OF PARCEL _____

CURRENT ASSESSMENT: LAND _____ BUILDING _____ TOTAL _____

THE COUNTY'S ASSESSMENT IS BASED ON 100% OF THE FAIR MARKET VALUE OF THE PROPERTY AS OF JULY 1, 1983. WHAT DO YOU CONSIDER TO BE THE FAIR MARKET VALUE OF THE PROPERTY AS OF JULY 1, 1983? \$ _____

HAVE THERE BEEN ANY APPRAISALS MADE OF THE PROPERTY FOR ANY PURPOSE SINCE JANUARY 1, 1980?

YES NO IF SO, YOU MUST ATTACH COPIES OF ALL APPRAISAL REPORTS TO THIS FORM.

NOTICE: All material substantiating your reasoning must accompany this form (i.e., construction costs, sales history, and analysis of comparable properties, appraisal reports, income and expense data, etc.). All supporting evidence must be cited in or appended to this form if you wish the Board to consider it. In addition, if you wish to rely at the hearing on any appraisal or other document to support your claim of value, the person who prepared the document must appear at the hearing.

YEAR PROPERTY WAS PURCHASED _____ TOTAL PURCHASE PRICE \$ _____

Is the total purchase price a fair reflection of the market value for the real estate on the above mentioned sale date? YES NO

If no, please explain _____

(If property was acquired in more than one transaction, list each purchase on a separate attachment).

HOW WAS PROPERTY ACQUIRED: PRIVATE SALE AUCTION OPEN MARKET
 FAMILY INHERITED OTHER

COST DATA

GIVE THE YEAR BUILT, COST, AND BRIEF DESCRIPTION OF ALL IMPROVEMENTS, MAJOR ADDITIONS, OR ALTERATIONS TO BUILDING(S) AND/OR ANY SITE IMPROVEMENTS. COSTS MUST INCLUDE LABOR, MATERIAL, ARCHITECTURAL FEES, BUILDING OVERHEAD, AND PROFIT. SITE IMPROVEMENTS REFER TO FEATURES SUCH AS SITE PREPARATION, UTILITY SERVICES, AND LANDSCAPING. (If additional space is needed, continue on an attached exhibit).

	COST	YEAR	DEPRECIATION	COMMENTS
SITE IMPROVEMENTS				
BUILDINGS				
ADDITIONS				
PAVING				
OTHER YARD ITEMS				
TOTAL				

REMODELING DATA

YEAR	NATURE	COST	PAID BY OWNER	PAID BY TENANT

INCOME DATA

RENTALS FOR ALL TENANTS (You must attach a copy of the rent roll and copies of

A. OFFICES, SHOPS, ETC.

(If more space is required, attach additional information on a separate sheet of paper).

TENANT	LEASE TERM	EXPIRATION DATE	OVERAGE TERMS	C.P.I. ADJUSTMENT	RENEWAL OPTIONS	C.A.M. FEES	PRESENT RENTAL

B. APARTMENT DETAIL.

<u>TYPE</u>	<u>NUMBER OF UNITS</u>	<u>\$ PER MO.</u>	<u>ITEMS FURNISHED</u>
Efficiency	_____	@ _____	<input type="checkbox"/> Heating
	_____	@ _____	<input type="checkbox"/> Air Conditioning
	_____	@ _____	<input type="checkbox"/> Electric
1 Bedroom	_____	@ _____	<input type="checkbox"/> Water
	_____	@ _____	<input type="checkbox"/> Range
	_____	@ _____	<input type="checkbox"/> Refrigerator
2 Bedroom	_____	@ _____	<input type="checkbox"/> Dishwasher
	_____	@ _____	<input type="checkbox"/> Disposal
	_____	@ _____	<input type="checkbox"/> Carpet
3 Bedroom	_____	@ _____	<input type="checkbox"/> Drapes
	_____	@ _____	<input type="checkbox"/> Furniture
	_____	@ _____	<input type="checkbox"/> _____

c. OTHER INCOME ATTRIBUTABLE TO PROPERTY (i.e., laundry room receipts, pool profits, vending commissions, etc. – Identify with specificity) _____

EXPENSE DATA

PROVIDE ANNUAL EXPENSE DATA FOR SUBJECT PROPERTY.

Payroll expense (except management, decorating and repairs). _____

Supplies for building operation (light bulbs, etc.). _____

Electricity _____

Water _____

Gas _____

Heating Fuel (if gas or electric, include above). _____

Management _____

Administrative costs (advertising, legal, accounting, etc.) _____

Painting, decorating, maintenance, and repairs _____

Services (security, pool, exterminating, etc.) _____

Insurance (fire and liability – one year's premium only) _____

Cleaning services (wages and contract services) _____

Replacement reserves (kitchen appliances, etc.) _____

Miscellaneous operating expenses _____

Other (Identify with specificity) _____

SUBTOTAL _____

Real Estate Taxes _____

Interest on Mortgage (attach terms) _____

Land Rent (attach terms) _____

TOTAL _____

II. COMPARATIVE SALES DATA

Any comparable sales you intend to discuss at the hearing (up to a maximum of six) must be listed in or attached to this application. YOU WILL NOT BE PERMITTED TO TESTIFY OR INTRODUCE EVIDENCE CONCERNING COMPARABLES NOT SET FORTH IN THIS FORM.

1. Parcel Number: _____ Owner: _____
Address: _____

Sales Price: _____ Date: _____
Conditions of Sale: _____
Adjustments to Sale: _____

2. Parcel Number: _____ Owner: _____
Address: _____

Sales Price: _____ Date: _____
Conditions of Sale: _____
Adjustments to Sale: _____

3. Parcel Number: _____ Owner: _____
Address: _____

Sales Price: _____ Date: _____
Conditions of Sale: _____
Adjustments to Sale: _____

4. Parcel Number: _____ Owner: _____
Address: _____

Sales Price: _____ Date: _____
Conditions of Sale: _____
Adjustments to Sale: _____

VI. FINAL CORRELATION OF VALUE

Please summarize your reasons for concluding that the July 1, 1983 market value placed on your property by New Castle County is incorrect and for believing that your recommendation of value is valid.

VII. IDENTIFICATION OF WITNESSES AND AGENTS

A. Attorney or Agent

Please identify any attorney or agent who will represent you at the hearing on this assessment appeal:

Name _____ Firm or Company _____

Address _____ Telephone Number _____

B. Potential Witnesses.

Please identify all persons whom you expect to call as witnesses in your appeal hearing.

Name _____ Firm or Company _____

Address _____ Telephone Number _____

Name _____ Firm or Company _____

Address _____ Telephone Number _____

Name _____ Firm or Company _____

Address _____ Telephone Number _____

CERTIFICATION OF OWNER

The undersigned represents that he/she is the owner or authorized agent of the owner of the above-described property, affirms that all statements herein are true to the best of his/her knowledge and belief, and asks the Board of Assessment Review that the assessment on said property for the fiscal year _____ be reduced to \$_____.

Signature of owner or agent¹ _____

Print name and title _____

Mailing address (for
Notice of Hearing &
Notice of Decision) _____

Telephone Number (day) _____ (eve.) _____

Date of Filing _____

NOTE: If you do not wish to appear before the Board for a formal hearing, please check here and the Board will consider your appeal on the basis of the information contained in this form.

ON AN ATTACHED SHEET OF PAPER, YOU MAY PROVIDE ANY ADDITIONAL INFORMATION RELEVANT TO THE FAIR MARKET VALUE OF YOUR PROPERTY AS OF JULY 1, 1983.

¹ If this form is signed by an agent of the owner, the agent must attach a statement from the owner authorizing the agent to present this appeal and represent the interest of the owner herein.



NEW CASTLE COUNTY
DEPARTMENT OF LAND USE
ASSESSMENT DIVISION
87 READS WAY
NEW CASTLE, DELAWARE 19720
395-5520

NOTICE OF ASSESSMENT CHANGE

SAMPLE

NEW CASTLE, DE 19720

Parcel Number:
Property Location:

Dear Property Owner(s):

Property Assessment is used as a basis for computing school and county taxes. Your property assessment is changing due to an improvement that you made to your property or due to the removal of an exemption. If the "Added Total Assessment" in Section 1, below, is zero, your assessment change is most likely the result of an exemption change or removal. This is a notice of the change in your property assessment, effective October 1, 2004. Please refer to **Section 1**, which shows the amount of added assessment and the revised total assessment. Please refer to **Section 2** which shows the amounts of school and county taxes that will be billed to you for the remainder of this fiscal year. A bill for those amounts will follow soon. Please refer to **Section 3**, which shows the amount of increase of your annual school and county taxes, based on current rates. If you have any questions or need assistance, or if you no longer own this property, please call a customer service representative at 395-5520 or 395-5540.

Section 1.

Added Total Assessment:	\$87,900.00
Added County Taxable Assessment:	\$87,900.00
Added School Taxable Assessment:	\$87,900.00
Revised Total:	\$95,600.00

Section 2. - Listed below are the additional tax amounts for the current fiscal year. You will be billed for these amounts in a few weeks.

Exemptions:

County Taxes:	\$310.05
School Taxes:	\$857.02

Section 3. - Amounts that your annual taxes will increase, at current rates. These amounts will be reflected in your next annual bill.

County Taxes:	\$413.40
School Taxes:	\$1,142.69

You may appeal this added assessment by submitting an appeal form no later than October 31, 2004. Forms are available at the Assessment Office or by mail. For details please call 395-5520 or 395-5540.