

BOARD OF ASSESSMENT REVIEW
OF NEW CASTLE COUNTY
RULES OF PROCEDURE

Article I. Authorization.

The Board of Assessment Review of New Castle County (hereinafter referred to as "the Board") is established and authorized under 9 Del. C. §1317.

Article II. Functions

Section 1. The Board shall hear timely and properly filed appeals from any property owner who alleges that his/her property has been improperly assessed for the purposes of taxation. The Board, on the basis of the evidence presented at the appeal hearing, shall determine whether the assessment is correct. If the Board finds that the assessment is greater than it should be, the Board shall order the New Castle County Office Finance, Division of Assessment (hereinafter "Assessment") to reduce the assessment to the amount established by the Board. The Board shall not increase any assessment established by Assessment.

Section 2. Pursuant to §14.06.1111A of the New Castle County Code, the Board shall hear timely and properly filed appeals from denials by Assessment of applications of property tax exemptions arising under Article VI, Chapter 14 of the New Castle County Code.

Article III. Duties of Assessment

Assessment shall, at the direction of the Board, receive and docket all appeals, prepare and mail all official correspondence of the Board, send out all notices required by law and by these Rules, keep records of all official actions of the Board, and perform all duties required by law and these Rules.

Article IV. Board Members.

Section 1. The Board shall consist of a Chairperson and six members, appointed in accordance with and serving terms as established by 9 Del. C. §1317.

Section 2. Whenever County Council exercises its prerogative under 9 Del. C. §1319 (a) to expand the Board by adding six additional members, those additional members shall, unless the Board determines otherwise, serve as alternates to the Board and may perform any functions required by law or these Rules to be performed by any member of the Board.

Section 3. Any member or additional member of the Board whose term has expired shall hold over and continue in his/her office until a successor has been duly appointed.

Section 4. No member shall forfeit his/her office by virtue of lack of continued residence in the district from which he was appointed, so long as the disqualification arises solely from a change in the boundaries of a council district.

Article V. Chairperson.

Section 1. The Chairperson shall preside at all meetings of the Board, decide all points of order or procedure, and perform all duties required by law or these Rules.

Section 2. In the absence of the Chairperson, those members of the Board who are present shall designate a member to serve as Acting Chairperson, who shall preside and who may exercise all powers with which the Chairperson is vested by law or these Rules.

Section 3. The Chairperson shall be permitted to vote on any motion pending before the Board or a panel thereof.

Article VI. Meetings and Hearings.

Section 1. The Board shall meet at some public and convenient place in New Castle County on one to three days during the months of January, April, July, and October to hear assessment appeals and to perform any other functions required by law or to conduct any administrative business. Assessment shall publish in December the Board's meeting schedule for the next calendar year. The Chairman and Assessment, in conjunction, may schedule additional meetings as needed. If there are no appeals or no other business before the Board for any designated month, the chairman may cancel the meeting for that month.

Section 2. A quorum of the Board is necessary to transact business at any meeting or hearing. A quorum shall consist of four (4) members appointed to the Board, unless the Board has elected, in accordance with 9 Del. C. §1319 (c) and Article VII of these Rules, to hear appeals in panels of three (3) members. For the purpose of determining the existence of a quorum, the Chairperson shall be considered as a member.

Section 3. The vote of a majority of the members present at any meeting or hearing of the Board shall be necessary to carry a motion. The right of the Chairperson to vote on a motion shall be as provided in Article V, Section 3 of these Rules.

Section 4. Any person desiring to take an appeal before the Board shall, within the periods established by law or Assessment, file written notice thereof with the Board on such forms as the Board may prescribe. (See Appendices III and IV).

Section 5.

- (a) No later than ten (10) business days preceding the scheduled hearings, each appellant and counsel or representative of record shall be notified by certified mail of the date, place, and time that the hearing will be held. The date of the mailing of the notice shall be deemed and taken to be the day of the giving of such notice, and notice shall be deemed received if mailed to the mailing address set forth in the appellant's appeal form.
- (b) In addition to the notice to appellants required under subsection (a) of this section, Assessment shall, on behalf of the Board, give sufficient public notice of all meetings by the Board to comply with the provisions of the State Freedom of Information Act (29 Del. C. Ch. 100).

Section 6. The procedure for hearings before the Board shall be as follows:

- (a) The Chairperson will read into the record a statement identifying the appellant, his/her property, and the amount of the assessment being appealed. The Chairperson shall also advise all parties of any time limitation applicable to the appeal hearing, in accordance with Section 8 of this Article.
- (b) All witnesses who wish to testify before the Board shall testify under oath. Any form of attestation by which a witness signifies that he is bound in conscience to testify truthfully shall be sufficient. The Chairperson shall administer all oaths.

- (c) The appellant shall present testimony, including any legally admissible documentation or other evidence, in support of a lower assessment, so long as such evidence was disclosed in the appellant's appeal form. The Board shall not consider evidence disclosed in the appellant's appeal form that is not fully and fairly presented at the appeal hearing.
- (d) An Assessment representative may then cross-examine the appellant concerning the testimony and evidence presented
- (e) Board members may question the appellant on his/her evidence.
- (f) If the appellant has not presented any competent evidence of substantial overvaluation, the Board shall, either on the application of Assessment or sponte, deny the appeal without receiving further testimony.
- (g) If the appellant has presented competent evidence of substantial overvaluation, an Assessment representative will present evidence in support of the assessment of record or any lower value he/she believes accurately reflects the fair market value of the property in issue as of the County's base date of July 1, 1983.
- (h) If an Assessment representative has presented evidence, the appellant shall have the opportunity to cross-examine him/her concerning that evidence.
- (i) After cross-examination by the appellant, Board members may question the Assessment representative on his/her evidence.
- (j) The appellant may then rebut any evidence presented by Assessment.
- (k) Assessment will be given an opportunity to cross-examine the appellant on any rebuttal evidence.
- (l) Upon the conclusion of the presentation of the evidence, the appellant and the Assessment representative may each make a short closing statement to the Board summarizing their positions but introducing no further evidence.
- (m) The Board will consider and decide the appeal in the presence of the appellant and the Assessment representative. In reaching its decision, the Board may consider only competent evidence submitted at the appeal hearing.

Section 7.

- (a) The appellant may appear in his/her own behalf or by counsel or other agent at the hearing.
- (b) An appellant may receive an administrative continuance of his/her hearing if, within five (5) business days of the date of the mailing of the notice of hearing (see VI.5(a)), the appellant submits a continuance request in writing via certified mail to Assessment, or to Assessment at the following e-mail address: boarcontinuancerequest@nccde.org.¹ If an appellant requests a continuance in said manner, Assessment shall administratively continue the appeal to the Board's next monthly meeting. Only one continuance shall be permitted under this subsection. Any additional continuance request, or any continuance request that is not received within five (5) business days of the date of the mailing of the notice of hearing, must comply with subsection (c) of this section.
- (c) An appellant may seek a continuance that does not qualify for an administrative continuance as set forth in subsection (b) of this subsection. To do so, an appellant must, prior to the date and time scheduled for the hearing, provide a written request to Assessment setting forth extraordinary circumstances beyond the appellant's control that resulted in his/her need for a continuance. Upon a showing of extraordinary circumstances and in the Board's discretion, the appeal hearing may be rescheduled to the convenience of the Board.

¹ An automatic reply will be generated in response to e-mail sent to this address. If an appellant does not receive an automatic reply, the appellant **must**, within two (2) business days, contact Assessment in person or by phone at (302) 395-5559. If Assessment is able to verify a timely continuance request, Assessment shall administratively continue the appeal.

- (d) If the appellant or his/her personal representative fails to appear at the appeal hearing within 15 minutes after the time scheduled, unless the appeal hearing has been continued with the approval of the Board, the appeal may, upon application of Assessment, be deemed abandoned.

Section 8. In its discretion, the Board may establish time limits for all appeal hearings. If the Board does establish such a time limit, it shall advise the appellant and Assessment of the limit at the outset of the hearing and shall equally divide the time allocated between the appellant and Assessment. The Board may, in the interests of justice, expand the time allocated to any party.

Section 9. If, as a result of delays experienced by the Board, an appellant's appeal cannot be heard within one-half hour after the time scheduled, the appellant shall be given a choice of waiting until the Board reaches his/her case or of receiving a continuance to the next available hearing date.

Section 10. All meetings, hearings, and proceedings of the Board, with the exception of executive sessions for the purposes set forth in 29 Del. C. §10004 (b), shall be open to the public. A record of all public proceedings shall be maintained.

Article VII. Panel and Referees.

Section 1. The Board may, in accordance with 9 Del. C. §1319 (c), elect to hear appeals in panels of three or more members.

Section 2. Whenever the Board has elected under 9 Del. C. §1319 (c) to hear appeals in panels or whenever County Council has elected, under 9 Del. C. § 1319 (b) to appoint referees to hear appeals, all hearings shall conform to the procedures outlined in Article VI of these Rules, with the following exceptions:

- (a) If the Chairperson is a member of a panel, he shall be permitted to vote in the same manner as any other member.
- (b) Any panel or referee shall maintain a summary record, substantially in the form set forth in Appendix V, of all proceedings before it.
- (c) The decision of a panel or referee shall not be final but shall serve merely as a recommendation to the entire Board, and the appellant shall be advised at the conclusion of the hearing before the panel or referee of the date, time, and place at which the Board shall consider the recommendation.
- (d) At a meeting called in conformity with all applicable notice requirements of State law, a quorum of the Board shall meet to consider all recommendations by panels and referees.
- (e) At such meetings, any interested members of the public may attend, but the Board shall not permit the introduction of further testimony or further evidence, and shall determine if the assessment is correct on the basis of the record of the appeal hearing and the recommendation of the panel or the referee.

Article VIII. Data Requirements.

Section 1. An appellant shall file for an assessment appeal on an official application form approved by the Board and provided by Assessment. Unless otherwise directed by the Board or agreed by Assessment an appellant shall file one original and nine (9) copies of his/her application and all supporting documentation with the Board by delivering them to the office of the Office of Finance, Division of Assessment, New Castle County Government Center, 87 Reads Way, New Castle, DE 19720, not later than 4:00PM on the date established by law. For the purposes of this Rule, an application

shall be considered late if it is not physically received in the offices of Assessment by the aforesaid deadline, regardless of any postmark or other evidence of the date or time of the submission. Late applications shall be received but shall not be docketed, processed, or scheduled for hearing until the next annual appeal period, and any reduction in assessment shall not become effective until the commencement of the next tax year.

Section 2. With respect to any application that Assessment believes is deficient in that it does not contain competent evidence of substantial overvaluation, Assessment shall advise the appellant in writing of the deficiency and provide a period of not more than ten (10) days for its correction, and further advise the appellant that if the deficiency is not corrected, that Assessment shall present that appeal to the Board for dismissal. If after the expiration of the ten day period, Assessment believes that the deficiency has not been cured, Assessment may notice and schedule the appeal for the sole purpose of obtaining a determination from the Board as to whether the appeal is deficient. If the Board determines the appeal is deficient, the appeal shall be denied. If the Board determines that the appeal is not deficient, the appeal shall be continued to a future hearing date, to allow Assessment an opportunity to prepare a defense of the assessed value that is the subject of the appeal.

Section 3. An appellant may cite only comparable sales, not allegedly comparable assessments. Comparable sales to be cited or otherwise relied upon by the appellant at an appeal hearing must be identified with specificity in the appellant's appeal form. The appellant will not be permitted to testify concerning any comparable sale not cited in his/her appeal form.

Section 4. An appellant shall not cite more than six comparable sales on his/her appeal form or at the hearing. In the event that an appellant's appeal form cites more than six comparable sales, he/she will be permitted at the hearing to discuss only the first six listed on the form.

Section 5. If the appellant wishes to rely upon any appraisal report at the appeal hearing, he/she must provide ten (10) copies of that report when filing his/her appeal form. Upon a showing of good cause, the period for filing an appraisal report may be extended; in no case, however, will Assessment schedule an appeal for hearing until the appellant has provided the appraisal report. The Board shall not permit the introduction of any appraisal report, or the evidence contained therein, unless the author of the report is present and available for cross-examination.

Section 6. Any potential witness who may testify on the appellant's behalf shall be identified on the appellant's appeal form. The Board shall not permit any witness to testify at the hearing unless previously identified on the appeal form.

Section 7. Any appellant who files a timely appeal shall be provided a statement, substantially in the form set forth in Appendix I, outlining the legal standards applicable to assessment, the burdens of proof on assessment appeals, and the procedures followed by the Board.

Section 8. Upon receipt of a notice of hearing, an appellant may request that Assessment disclose each exhibit that it intends to present in its case-in-chief in support of the assessment. Upon receipt of the appellant's request for disclosure, Assessment shall make one copy of each exhibit available to the appellant at the New Castle County Government Center, during regular business hours, no fewer than 7 (seven) business days prior to the hearing. If the scheduled hearing is continued, Assessment shall have no obligation to disclose its exhibits at that time. Until the Board has determined that the appellant has presented competent evidence of substantial overvaluation, the Board shall not consider, or permit the appellant to reference, Assessment's exhibits. Assessment shall not be required to disclose any exhibit it may submit as rebuttal or impeachment evidence during the appellant's case-in-chief. Disclosure shall not be required for a hearing on deficiency held under Article VIII, Section 2.

Article IX. Formal Decisions.

Following each hearing, the Board shall forward to Assessment a brief written statement of its decision and the basis therefor. Assessment shall, in accordance with the provisions of State law, mail a copy of that statement to the appellant or the representative who appeared on his/her behalf at any hearing.

Article X. Extraordinary Relief.

Section 1. Applications for extraordinary relief are not favored and shall be considered only in cases of clear error of law or of fact. The Board will not consider an application that attempts merely to reargue matters already considered in the original hearing or to present additional evidence that could, in the exercise of reasonable diligence, have been presented at that hearing.

Section 2. An application for extraordinary relief shall be in writing and shall be filed with Assessment within ten (10) days after the date of the issuance of the Board's written decision. In the event that an application for extraordinary relief is filed by Assessment, a copy of the application shall be served on the appellant at the address set forth in his/her appeal form.

Section 3. No response shall be made to any application for extraordinary relief without the Board's direction. The Board shall not grant any such application without first directing the opposing party to file a brief response to each ground asserted in the application.

Section 4. The filing or pendency of an application for extraordinary relief shall not toll the period in which an appeal may be taken from a decision of the Board to the Superior Court.

Article XI. Judicial Review of Board Decisions.

Section 1. At the conclusion of any hearing, the Chairperson shall advise the appellant of the right to seek judicial review in the Superior Court.

Section 2. In the event of an appeal to the Superior Court, Assessment shall prepare and file with the Prothonotary a transcript of all proceedings and a record of all evidence submitted to the Board. For the preparation of the transcript and record, Assessment may charge a reasonable fee to be established by the Board.

Article XII. Amendments.

These Rules may be amended at the motion of a quorum of the Board.

**Summary of the Rules and Procedures on Appeals to
The Board of Assessment Review of New Castle County**

This is to acquaint you with the procedures followed by the Board of Assessment Review in annual and quarterly assessment appeals, so that you will better understand the manner in which your case will be handled.

The Board of Assessment Review sits to hear appeals from the assessed values placed on real property in New Castle County. To file an appeal, you must present an original appeal form, plus nine (9) copies, to the Office of Finance, Division of Property Assessment ("Assessment") by the deadline established by law. **Your appeal form must be completed fully and be accompanied by all required documentation, or the Board may deny your appeal without a hearing.**

You will be notified by mail of the date, time, and place of your hearing. Hearings are generally held during the day and are usually held in the New Castle County Government Center, 87 Reads Way, New Castle, DE 19720.

Hearings are held before the Board of Assessment Review, composed of six members and a Chairperson, none of whom are New Castle County employees. If warranted, the Board may choose to hear cases in panels of at least three members; if it does so, the panel's recommendation will be presented to the full Board at a later meeting which you may attend but at which no further testimony or evidence will be received.

At the beginning of the hearing, the Chairperson of the Board will read into the record a statement identifying you, your property, and the amount of the assessment under appeal. The Chairperson will also advise all parties of any time limitations for the hearing.

After being sworn, you may present to the Board testimony or evidence to support your claim that your assessment should be reduced. To prevail, 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; merely showing that allegedly comparable properties have lower assessments is not sufficient to meet your legal burden.

You may present your case yourself or through an agent. If you wish to discuss sales of comparable properties in your area to demonstrate your claim of overvaluation, you must state specific parcel numbers, owners' names, and exact addresses in your appeal form; you may not testify concerning properties that were not included in your appeal form. You may also present evidence through qualified witnesses, if they have been identified in your appeal form. Written information such as appraisal reports will be considered only if the person who prepared the document is present at the hearing and available for cross-examination. After you have completed your testimony and presented your evidence, the County's representative may cross-examine you on the evidence you presented. Then, the members of the Board may also ask you questions.

Under State law, there is a presumption Assessment has correctly valued your property. **YOU HAVE THE BURDEN OF SHOWING THAT YOUR ASSESSMENT IS INCORRECT.** If you fail to meet that initial burden, the Assessment may refuse to present any evidence in support of its assessment. Assessment is required to justify its assessment only after you have presented competent evidence of substantial overvaluation.

After you have presented your evidence and met your initial burden of showing substantial overvaluation, Assessment's representative will be sworn and will present evidence in support of the assessment. After Assessment has presented its evidence, you may cross-examine Assessment's representative about his/her testimony. Thereafter, the Board may also question Assessment's representative

You will be given a final opportunity to rebut Assessment's evidence. Should you offer any rebuttal evidence, Assessment will be allowed to cross-examine you on that evidence.

After both sides have fully presented their positions within the time limits established at the outset of the hearing, the Board will consider all the evidence submitted and, usually while you are still present, reach a decision. A member of the Board will make a motion and the Chairperson will then take a roll call vote on the motion. The Chairperson will announce the Board's decision to you. Following the hearing, you will be sent a written statement of the Board's ruling.

The Board's decision may be appealed to the Superior Court within thirty (30) days after written notice of the decision has been issued. Superior Court appeals are based on the record presented before the Board. Ordinarily, no new evidence or testimony can be presented. The Board's decision will be upheld on appeal unless the Court is convinced that the Board acted "contrary to law, fraudulently, arbitrarily or capriciously."

The same procedures apply in a quarterly or supplemental appeal. The only difference between an annual appeal and a supplemental appeal is the scope of the Board's review. In an annual appeal, you may challenge your entire assessment. In a supplemental appeal, you may challenge only the amount by which your assessment was increased during that quarter.

These procedures have been adopted to ensure the fairness of the appeal process. These instructions are merely a summary of State law applicable to assessment appeals and of the Rules of Procedure of the Board of Assessment Review of New Castle County. The Board's complete Rules are available for further review in the office of the Department of Land Use of New Castle County.

If you have any questions about your appeal, please contact Assessment. Assessment is located in the New Castle County Government Center, 87 Reads Way, New Castle, DE 19720. Its telephone number is 302-395-5559.

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, or in an attachment).

- BRIEFLY DISCUSS THE REASON FOR YOUR APPEAL AND FOR YOUR CONCLUSION OF VALUE:

COMPARABLE SALES

Comparable sales must reasonably relate to value as of July 1, 1983. Any comparable sales you intend to discuss at the hearing (up to a maximum of six) must be listed in or attached to this form, or the Board will not consider them. You will **not** be permitted to testify or introduce evidence concerning comparable sales not set forth in this form. **The assessed value of other properties, or the taxes paid by other homeowners, is not acceptable as evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.**

1. Parcel Number _____ Owner _____

Address _____

Sales Price _____ Date _____

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 _____

Additional Comments _____

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

Additional Comments _____

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

Additional Comments _____

Note: up to three additional comparable sales may be submitted as an attachment to your appeal form.

WITNESSES OR AGENTS

Identify any witness or attorney/agent who will appear on your behalf at the hearing. If necessary, attach a list of additional witnesses.

Name

Firm or Company

Address

Telephone number

OWNER CERTIFICATION

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 _____

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.

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

ADMINISTRATIVE USE ONLY

Docket Number: _____

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

Submit one original and nine (9) 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? \$ _____

ONLY APPRAISALS RELATING TO FAIR MARKET VALUE AS OF JULY 1, 1983 WILL BE CONSIDERED.

NOTICE: All material substantiating your reasoning must accompany this form (e.g., construction costs, photographs, deeds, sales history, analysis of comparable properties, appraisal reports, income and expense data, etc.). All supporting evidence must be appended to this form to be considered by the Board. In addition, if you intend 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

II. SUPPORTING EVIDENCE

In an attachment to this form, you must provide competent evidence supporting your opinion of the fair market value of your property as of July 1, 1983. To be considered competent, evidence of value must be founded on an approach to valuation generally accepted in the financial community. The three traditional approaches to valuation are described below. It is generally advisable to hire a professional appraiser to perform a retrospective appraisal utilizing one or more of these approaches. Some components of the approaches require technical knowledge and are subject to particular scrutiny. **A retrospective appraisal should utilize July 1, 1983 as the effective date of appraisal. The assessed values of other properties, or the taxes paid by other property owners, are not acceptable as competent evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.**

A. Comparable Sales or Market Approach

In the Comparable Sales or Market Approach, recent sales of similar properties are examined and compared to the subject property. Market oriented adjustments are made for any differences between the comparable sales and the subject. **NOTE: your comparable sales approach must address the fair market value of your property as of July 1, 1983, or the Board will not consider it.** Please mark this box if you rely on the market approach or comparable sales approach to valuation, and attach your evidence to this form:

B. Income Approach

The Income Approach is a method of arriving at the estimated value of the property by analyzing the potential income and expenses from income-producing real estate. The net income is then capitalized to indicate the value of the property as an investment. It assumes a return based on that which competitive properties are receiving. **NOTE: your Income Approach must address the fair market value of your property as of July 1, 1983, or the Board will not consider it. Also note that the Delaware Supreme Court has determined that the Income Approach cannot stand alone, and must be combined with another generally accepted approach to valuation to be considered competent evidence.** Please mark this box if you rely on the income approach to valuation, and attach your evidence to this form:

C. Cost Approach

In the Cost Approach, the site and improvements are treated separately for analytical purposes. By means of a market analysis, the site is valued independently as if vacant and ready to be put to its highest and best use. Next, the reproduction/replacement cost new of the improvements is estimated. This represents the most probable cost of building a replica structure. From this estimate is deducted all depreciation or utility loss accruing to the building. The depreciated cost new is then added to the total of site improvements and land value to arrive at the indicated value from this analysis. **NOTE: your Cost Approach must address the fair market value of your property as of July 1, 1983, or the Board will not consider it.** Please mark this box if you rely on the cost approach to valuation, and attach your evidence to this form:

III. IDENTIFICATION OF AGENTS AND WITNESSES

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 (additional witnesses may be identified in an attachment to this form).

Name _____ Firm or Company _____

Address _____ Telephone Number _____

Name _____ Firm or Company _____

Address _____ Telephone Number _____

IV. 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 agent² _____

Print name and title _____

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

Telephone Number _____

DATE OF FILING: _____

² 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.

**NEW CASTLE COUNTY
BOARD OF ASSESSMENT REVIEW**

Recommendation and Summary of Panel Hearing Record

Appeal/Docket Number _____ Parcel Number _____

Appellant(s) _____

Property _____ Hundred _____

Panel Findings

	Land	Building	Total
Initial Assessment	_____	_____	_____
Revised Assessor Recommendation	_____	_____	_____
Appellant Request	_____	_____	_____

Panel Recommendation

- Appeal Denied
- Modification

_____	_____	_____
Land	Building	Total
- Stipulation entered
- Other Findings/Reasons _____

Panel Action

MOVED that this Panel adopt and recommend to the Board of Assessment Review the recommendations set forth above, based on the foregoing findings and reasons as well as on the Appeal Form and other Exhibits attached hereto.

Board Action

- Approved Disapproved

Date _____

Signature _____
Chairman, Board of Assessment Review

**ASSESSMENT APPEAL FORM
REMOVAL OF FARMLAND ASSESSMENT**

APPEALS MUST BE RECEIVED AT THE ADDRESS BELOW WITHIN 30 DAYS AFTER THE REMOVAL OF FARMLAND ASSESSMENT OR THE ISSUANCE OF A ROLLBACK TAX BILL

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

You must submit one original and nine (9) 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. **You must submit a separate appeal form for every tax parcel.**

Owner: _____

Property Location: _____

Parcel #: _____ Land Area: _____ acres

Briefly discuss your reason(s) for appealing the removal of this parcel from the Farmland Assessment Program and/or the issuance of a rollback tax bill on this parcel (if necessary, attach additional pages)

State what type of agricultural activity has taken place on this parcel during the past two full calendar years:

<u>Year</u>	<u>Type of Activity</u>
_____	_____
_____	_____

State the dollar amount of gross sales of agricultural product(s) generated on this parcel during the past two full calendar years:

<u>Year</u>	<u>Amount of gross sales</u>
_____	_____
_____	_____

****You must attach documentation of the gross sales detailed above. The Board of Assessment Review will dismiss this appeal without further hearing if such documentation is not attached to this appeal form.**

