

# Property Valuation Appeals to County Court

## **Disclaimer: Not Legal Advice**

The following material concerning the appeal of property valuations from the County Board of Equalization to the County Court is provided as a public service and is ***for information purposes only***. Nothing contained herein is intended as legal advice and should not be interpreted as such. This information is merely a reference to the process for appealing property valuation decisions to County Court.

It is highly recommended that property owners seek the advice of counsel for any additional questions regarding the appeals process prior to pursuing an appeal to County Court.

## **Valuation Appeal Process**

Arkansas statutes determine taxable value of property. County property owners may reference their tax bills for more information on this process or contact their County Assessor. County property owners have the right to appeal the value of their property each year.

### **First Step: Appeal to the County Board of Equalization**

County property owners should first appeal their property's valuation to the County Board of Equalization ("BOE") in the County in which the property is located. The appeal must be in person or by letter or petition to the secretary of the County Board of Equalization on or before the third Monday in August of every year. The BOE is responsible for adjusting and equalizing the valuation of real and personal property throughout the County.

More information concerning appeals of property valuations to the County Board of Equalization may be found on the Arkansas Assessment Coordination Department website ([arkansas.gov/acd](http://arkansas.gov/acd)) under "publications."

### **Next Step: Appeal to the County Court**

County property owners may appeal a BOE property valuation decision to their County Court for a hearing with the County Judge. Here are the steps to appeal to County Court:

#### **Step 1: File a Petition with the County Clerk**

Before a County Court hearing is scheduled, the property owner must file a petition with the County Clerk. All petitions must be filed by the 2<sup>nd</sup> Monday in October of every year.

Individual property owners (natural persons) may personally file and sign a petition of appeal without retaining and being represented by an attorney licensed to practice law in Arkansas. However, a licensed attorney must sign appeal petitions for property owned by corporations, limited liability corporations and other business entities. All petitions should include:

- The name of the property owner;
- A valid mailing address and/or email address where notices may be received by the owner;
- A valid telephone number for the owner;
- The County's parcel number placed on the property;
- The date of the BOE hearing (*if the owner did not appear before the Board, please state the reason for the failure to appear*);
- The Assessor's value placed on the property;
- The BOE's value placed on the property (*if the Board did not change the Assessor's value, then state there was no change*);
- The alleged reasons why the BOE's value is incorrect;
- The value sought on the property; and
- The reasons why the County Court should accept a newly proposed value.

County property owners should attach supporting documents to the County Court petition. Providing the aforementioned information and supporting documents will greatly improve the efficiency of the appeal process.

## **Step 2: County Court Hearing**

When the County Court has received a correctly filed petition, it will schedule a hearing no later than November 15 of each year. At a County Court hearing, the County Judge will hear evidence from relevant parties including, but not limited to, the Assessor and the property owner.

**REMINDER:** While individual property owners (natural persons) may choose to hire counsel, individual property owners may represent themselves in County Court without attorneys. However, a corporation, LLC or other business entity may not represent themselves in County Court without an attorney present.

The County Court will notify the property owner of its decision within 20 working days after the hearing, including the right to appeal the County Court decision to Circuit Court.

**SAMPLE COUNTY COURT APPEAL PETITION:**

IN THE COUNTY COURT OF \_\_\_\_\_ COUNTY, ARKANSAS

IN THE MATTER OF THE APPEAL  
OF TAX ASSESSMENT VALUATION  
BY THE BOARD OF EQUALIZATION

COUNTY COURT CASE NO. \_\_\_\_\_

**PETITION TO APPEAL**  
**BOARD OF EQUALIZATION DETERMINATION**

COMES now \_\_\_\_\_, (“Petitioner”)\*\* and for their Board of Equalization

Appeal, do hereby state:

1. Petitioner states that they are the owner of the following parcels (the “Parcel(s)”):
  - a. Parcel No. \_\_\_\_\_;
  - b. Parcel No. \_\_\_\_\_;
  - c. Parcel No. \_\_\_\_\_;
  - d. Parcel No. \_\_\_\_\_;
  - e. Parcel No. \_\_\_\_\_;

(If more than five (5) parcels are being appealed, add the parcel(s), the value(s) placed on the parcel(s), and what you believe their value(s) should be, to a separate page and include them with this document.)

2. The \_\_\_\_\_ County Tax Assessor (“Assessor”), duly assessed the Parcel(s) at the total value(s) of:

- a. Value-\$ \_\_\_\_\_;
- b. Value-\$ \_\_\_\_\_;

c. Value-\$\_\_\_\_\_;

d. Value-\$\_\_\_\_\_;

e. Value-\$\_\_\_\_\_;

3. Petitioner further states that Petitioner will prove by a preponderance of the evidence the true and correct value of the Parcel(s) for ad valorem tax purposes as prescribed by law;

4. Petitioner believes that the valuations for the Parcel(s) should be lowered.

5. Petitioner believes the fair market value for the Parcel(s) should be:

a. Value-\$\_\_\_\_\_;

b. Value-\$\_\_\_\_\_;

c. Value-\$\_\_\_\_\_;

d. Value-\$\_\_\_\_\_;

e. Value-\$\_\_\_\_\_;

6. Petitioner's reason(s) for this belief are as follows:

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7. Petitioner's supporting documentation is attached to this Petition.

WHEREFORE, Petitioner prays that this Honorable Court review the assessment(s) placed on the Parcel(s), as compared to properties of like value, and that the assessed valuation(s) placed on Petitioner's property be reduced as specified in Paragraph five (5) of this Petition, or to such other sum as this Court shall deem just an equitable.

\_\_\_\_\_  
By: \_\_\_\_\_

Subscribed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
By: \_\_\_\_\_

Petitioner's Mailing Address and Contact Information:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\*\*\* If the Petitioner is a natural person, or a group of persons, then an individual who is the Petitioner, or one of the Petitioners, **can** file the Petition. However, if the Petitioner is not a natural person, or a group of persons, an attorney **MUST** file this Appeal, as a corporation cannot represent itself in court, including county court, and to do so would constitute the unlicensed practice of law. For further information, see the case of Stephens Production Company v. Bennett, 2015 Ark. App. 617.\*\*\*