

## **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 (the "Board") in annual and quarterly assessment appeals, so that you will better understand the manner in which your case will be handled.

The Board 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, to the Office of Finance, Division of Property Assessment ("Assessment") by the deadline established by law. **Your appeal form must be completed fully and you must timely submit all required documentation in accordance with the Board's rules, or the Board may deny your appeal without a hearing on the merits of your appeal.**

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, composed of eight 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. 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 Do not cite the assessed values of other properties in your appeal.

If you are an individual, you may present your case yourself or through an attorney. If you are an entity, you may present your case yourself or through an attorney, or employee, but not through a non-employee third-party. 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 report has been previously provided to Assessment and the Board and 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.

If you are appealing the assessment of residential property and you are not presenting the testimony of an appraiser, you and Assessment will each be limited to 15 minutes to present your evidence. Requests for additional time must be made to the Chairperson prior to the hearing and may be granted in the Chairperson's discretion.

You may request that Assessment disclose its witnesses and exhibits to you. Requests for the disclosure of exhibits must be made on the appeal form by checking the appropriate box. Any request for the disclosure of witnesses must be made not later than thirty (30) days before the first scheduled date of your appeal hearing.

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, then 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 their 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 Assessment office and on the Board's website: <https://www.nccde.org/390/Board-of-Assessment-Review>.

If you have any questions about your appeal, please contact Assessment by telephone at 302-395-5520, or by email at [BOARAppeals@newcastlede.gov](mailto:BOARAppeals@newcastlede.gov). Assessment is located in the New Castle County Government Center, 87 Reads Way, New Castle, DE 19720.

**COMMERCIAL ASSESSMENT APPEAL FORM**  
**BOARD OF ASSESSMENT REVIEW OF NEW CASTLE COUNTY**

ADMINISTRATIVE USE ONLY

Docket Number: \_\_\_\_\_

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

Received: \_\_\_\_\_

Submit one original of this form and all supplemental material and provide additional copies upon request by the Board. 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.
2. Assessment is based on 100% of the fair market value of your property as of July 1, 1983.
3. You must read the Board's Rules of Procedure at <https://nccde.org/DocumentCenter/View/1063>
4. The Owner must complete and sign the Owner's certification.

**I. PROPERTY IDENTIFICATION**

Q1. OWNER: \_\_\_\_\_ Q2. PARCEL NUMBER: \_\_\_\_\_

Q3. STREET ADDRESS OF PARCEL: \_\_\_\_\_

Q4. CURRENT ASSESSMENT: LAND \_\_\_\_\_ BUILDING \_\_\_\_\_ TOTAL \_\_\_\_\_

Q5. 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.**

Q6. DATE OF PURCHASE: \_\_\_\_\_ Q7. TOTAL PURCHASE PRICE \$ \_\_\_\_\_

Q8. IS THE TOTAL PURCHASE PRICE A FAIR REFLECTION OF THE MARKET VALUE FOR THE REAL ESTATE ON THE ABOVE MENTIONED DATE OF PURCHASE?  YES  NO

If no, please explain \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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

Q9. HOW WAS PROPERTY ACQUIRED:  PRIVATE SALE  AUCTION  OPEN MARKET  FAMILY  
 INHERITED  OTHER(explain) \_\_\_\_\_

## 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. Any appraisal must be prepared by an appraiser licensed or permitted to practice in the State of Delaware by the State Council on Real Estate Appraisers pursuant to 24 Del. C. §§ 4001 *et seq.* **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, 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:

HAS YOUR PROPERTY'S ASSESSED VALUE BEEN ADJUSTED AS A RESULT OF AN APPEAL DECISION OR STIPULATION IN THE LAST 3 YEARS?  Yes  No

- If yes, please include a copy of that decision or stipulation and identify any material changes to the property since that decision or stipulation.

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**III. IDENTIFICATION OF AGENTS AND WITNESSES**

**A. Attorney**

Please identify any attorney who will represent you at the hearing on this assessment appeal. Entities may be represented by an attorney or employee, but not by a non-attorney non-employee third party.

_____ 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

If this appeal will be supported by an appraisal, that appraisal has been prepared by an appraiser licensed or permitted to practice in the State of Delaware by the State Council on Real Estate Appraisers pursuant to 24 *Del. C.* §§ 4001 *et seq.*

I request that Assessment provide all exhibits and identify all witnesses it intends to present at any hearing on my appeal. I acknowledge that Assessment may charge me a reasonable fee for the cost of providing such documents.

**IV. CERTIFICATION OF OWNER**

The undersigned represents and affirms that:

- (1) They have read the Board's Rules of Procedure available at <https://nccde.org/DocumentCenter/View/1063>;
- (2) They are the owner or authorized agent of the owner of the subject parcel;
- (3) All statements herein are true to the best of their knowledge and belief, and asks the Board of Assessment Review to reduce the assessed value of the subject parcel to \$\_\_\_\_\_

Signature of owner or agent<sup>1</sup> \_\_\_\_\_

Print name and title \_\_\_\_\_

Mailing address \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Telephone Number Office\_\_\_\_\_ Mobile\_\_\_\_\_

E-mail Address \_\_\_\_\_

Date \_\_\_\_\_

\_\_\_\_\_

<sup>1</sup> If this form is signed by someone other than the owner, a statement from the owner authorizing the representative to present this appeal and represent the interests of the owner herein must be attached to this form.