# **Level I: Informal Meeting**

## **Beginning the Appeals Process**

An Informal Meeting is the first of three possible levels of appeal. By law, all owners have the right to appeal the appraised valuation of their property.

#### There are two types of Informal Meetings:

- The <u>first type</u> is an **Informal/Equalization Appeal**, where you must file an appeal to the County Appraiser within 30-days from the date the valuation was mailed to you in the spring. All Informal/Equalization Meetings are concluded by May 15<sup>th</sup> each year. The results of your appeal will be mailed to you on or before May 20<sup>th</sup>.
- The second type of Informal Meeting is when you pay your taxes and is called a **Payment Under Protest (PUP)**. PUP's may be filed at the time the first half taxes are paid by December 20<sup>th</sup> or at the time the second half taxes are paid by May 10<sup>th</sup>, but not both times. If the mortgage company pays the taxes directly, an appeal may be filed with the County Treasurer at any time after the tax bills have been sent out, but before January 31<sup>st</sup>. All Payment Under Protest (PUP) appeals originate with the County Treasurer. The protest form may be filled out at the Treasurer's Office, or the taxpayer can call (620) 793-9531 and the County Treasurer can mail, email or fax the protest form. Forms may also be downloaded from the "Kansas Court of Tax Appeals" website. After the protest form has been filed with the County Treasurer, the Appraiser's Office will schedule an Informal Meeting with one of our appraisers.

#### If you decide to appeal, you must do it timely; we do not have the authority to extend the deadline.

### **General Guidelines**

- At this level, most owners represent themselves. However, you may designate a representative, if you wish, by filing a Declaration of Representation.
- During the Informal Meeting, appraisers must demonstrate why they believe the value is correct. Come prepared to present evidence, such as photographs of structural damage, estimates of repairs, or other documentation.
- Several informational pamphlets can be requested or are available within the county appraiser's office outlining "The Property Tax Appeals Process in Kansas" and/or "Preparing for a Property Valuation Appeal".
- Hearings are held in the Barton County Appraiser's Office located on the 2<sup>nd</sup> floor of the County Courthouse, where you will meet for about 20 minutes with an appraiser familiar with your neighborhood.

#### Location:

Barton County Appraiser's Office 1400 Main, Rm 206 Great Bend, KS 67530

- Informal Meetings are truly informal. They are an opportunity to meet and discuss how your property was valued.
  - Try to focus on the appraisal: Is your property appraised at fair market value? Remember, only groups such as counties, cities, and school districts can raise or lower tax levies.
  - An important thing to remember is the county appraiser's office does not create value. People determine value by their transactions in the market place. The county appraiser's office simply has the legal responsibility to analyze those transactions and appraise individual properties based upon what is happening in the market place.