

## BOARD OF EQUALIZATION APPEAL TO SUPERIOR COURT

1. Within **30 days** of receiving the BOE Decision Letter, appellant must notify the Tax Assessors Office in writing the their desire to appeal to the Superior Court.
2. Before accepting filing fee – There must be a Settlement Conference with the Tax Assessors to see if an agreement can be reached. If no agreement is reached, the Tax Assessors will provide a letter to the appellant stating that the appellant has **10 days** from the Settlement Conference date to pay the filing fees.
3. Appellant must pay the **\$25** filing fee to Clerk's Office. (Email Jennifer Keyes at Tax Assessors that the filing fee has been paid.)
4. Tax Assessors certify the Notice of Appeal and all documents to the Clerk of Superior Court.
5. Tax Assessors serve the appellant (and their attorney of record) with a copy of the notice of appeal and with the civil file number assigned to the appeal. The appeal shall constitute a de novo action.

(See pages 40, 41 and 42 lines 1415 thru 1488 of HB202. {Blue binder on Karen's bookshelf} for complete information.)

### Time Line – Within -

1. 30 days from receiving BOE Decision Letter via certified mail must notify Assessors
2. 45 days from notice Assessors must schedule Settlement Conference
3. 10 days from conference filing fee must be paid
4. 30 days from filing fee Assessors must certify appeal to Clerk's Office and serve appellant with file number