

**MONTGOMERY COUNTY
BOARD OF REVIEW
RULES AND REGULATIONS-2012**

1. Any property owner or their attorney that desires to complain to said Board of Review because they are of the opinion that their property is incorrectly assessed shall file a complaint in writing with the Board of Review. The property owner as of JANUARY 1, of the Assessment year must be the Person signing the Complaint, unless otherwise approved by the Board of Review.
2. Complaint forms will be furnished by the Board of Review and must be filled out completely and returned to the Clerk of the Board of Review. Incomplete forms will not be accepted as a complaint to the Board of Review. Complaints filed by an Attorney on behalf of a taxpayer must be accompanied by a letter of authorization signed by an owner of record. Complaints which are returned by mail must be post marked on or before the last day to sign said Complaint.

3. THE AMOUNT OF TAXES A PROPERTY OWNER PAYS CANNOT AND WILL NOT BE ACCEPTED AS A BASIS FOR A COMPLAINT.

Market value and relating equity to other properties are the only issues that will be considered. Complaint attachments can be but not limited to:

- A. A recent appraisal which reflects the **value of the date of assessment being appealed, (January 1 of assessment year).**
- B. Two recent comparable sales or two comparable properties assessments, only two will be accepted (no exceptions).

All evidence to be used by the Complainant must be submitted within 5 working days of filing Complaint.

NO FURTHER EVIDENCE WILL BE ACCEPTED AT THE HEARING.

4. At Hearings before the County Board of Review a Party to the proceedings may represent themselves or be represented at the Hearing by an Attorney. **An Attorney appearing before the Board on behalf of a taxpayer must have a letter of authorization signed by the taxpayer.** A maximum of 15 minutes per parcel will be allowed, unless arrangements are made **prior to hearing date.**
5. Parties complaining on two or more parcels must file separate complaint forms for each parcel. Complaints will be accepted until 30 days after publication of assessments for that township .
 - A. Each Complaint filed with said Board shall be given a Docket number duly entered on said Docket.
 - B. Once a Complaint has been filed on a parcel, which is identified by a Parcel identification number another complaint cannot be filed by any other party on the same property number.
 - C. If a Complaint has been filed and the taxpayer withdraws the Complaint, another Complaint cannot be filed for that parcel identification number for that assessment year.
6. The regular meeting of the Board of Review shall be each day except Saturdays, Sundays and legal Holidays. Hours are from 9:00 a.m. until 4:00p.m.
7. Rules may be amended any time by majority of the Board of Review and become effective when posted .
8. **COPIES OF ASSESSMENT COMPLAINT FORMS WILL NOT BE FAXED AND COMPLETED ASSESSMENT COMPLAINT FORMS FAXED WILL NOT BE PROCESSED**