

## **Property Tax Protest Information**

Property Valuation Protests can be filed with the Hamilton County Clerk on Form 422

### **Who may file:**

- Any interested person may protest the assessed valuation of any real or personal property.

### **Where to File:**

- The form 422 when completed, must be filed with the County Board of Equalization at the office of the County Clerk.

### **When to File:**

- **Real Property:**
  - o Protests must be filed on or before June 30. The requested valuation of the property must be stated along with the basis for the request. Failure to state the reasons for the requested valuation shall be grounds for dismissal of the protest.
  - o The legal description of the property and the value of the land and buildings must be included.
- **Personal Property:**
  - o Protests must be filed on or before May 1. The taxpayer may provide a copy of the most recent federal depreciation worksheet or any other supporting documents as evidence of the requested change in value. If additional space is needed, attach additional sheets to each copy of the Form 422.

### **Hearing Procedure:**

- The person protesting the assessed valuation will be notified by the County Clerk of the place and time for the hearing on the protest. At this hearing evidence may be submitted and witnesses may be presented. Within seven days after the final decision, the clerk shall notify the protester of the action taken by the board.
- Appeals may be taken to the Tax Equalization and Review Commission within 30 days after adjournment of the county board of equalization. For protests acted upon during the board's June 1 to July 25 equalization session, adjournment is deemed to be July 25<sup>th</sup>.

### **Signature:**

- The protest must be signed and dated.