

State Tax Commission January 3, 2011 Tip

Topic: Assessment Change Notices – 14 Days before Which Board of Review Meeting?



Dear STaCy,

Thanks for the Tip about the change in the law regarding the assessment change notification moving from 10 days to 14 days. But my question is: before which BOR meeting is the 14 day notification required to be sent, the organizational meeting (Tuesday following the first Monday in March), or the first meeting that public appeals are held (second Monday in March)?

Thanks,
Sue Organized

Dear Sue:

The State Tax Commission has taken the position that assessment change notices are required to be sent *at least* 14 days before the first BOR meeting at which the public can appeal. Therefore for the 2011 March Board of Review, notification must be sent at least 14 days before March 14, 2011, which is the second Monday in March.

Sincerely,
STaCy