

Board of Assessment Appeals


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Description

The Board of Assessment Appeals (BAA) hears appeals filed by taxpayers of the valuation placed on their property by county governments for property tax purposes. Most BAA appeals involve property valuation decisions made by a County Board of Equalization or a Board of County Commissioners. The BAA provides non-legal technical assistance concerning the appeals process to both taxpayers and local governments. The BAA also offers mediation services to help resolve appeals without the need for a hearing. The BAA strives to be responsive to the needs of both taxpayers and county governments. Our primary goals are to resolve appeals on a timely basis and provide a fair and impartial hearing process for the parties.

How to use the information

While the BAA cannot provide legal advice concerning BAA appeals, local governments and taxpayers may contact the BAA for answers to non-legal procedural questions and scheduling issues concerning BAA hearings. The BAA will also assist the parties by facilitating dialogue to encourage collaborative and cooperative resolution to BAA appeals – without a hearing. Sometimes BAA appeals can be resolved by the parties sitting down with a BAA staff mediator and a Board member to discuss the issues in the appeal. This informal approach to resolving appeals may help county governments resolve appeals more quickly and with less cost than preparing for formal BAA hearings. For more information, visit the [BAA website](#).

Why this is important

County governments have a financial interest in resolving BAA appeals quickly. In addition to refunding overpaid taxes, County governments must pay interest at the rate of 1% per month to taxpayers who prevail on their BAA appeal from the date the taxes were paid until the appeal is resolved. Most appeals to the BAA are resolved by the parties in advance of an actual BAA hearing. County governments who actively pursue resolution of their BAA appeals are being effective stewards of taxpayer dollars.