Equalized Property Tax Digest Appeal Timeline

Appeal Phase

Timeline based on maximum # of days
(dependent on date of appeal filing)

Arbitration Phase

Appeal Phase *Days 1 - 75* • ***Arbitration Phase*** *Days 76 - 145*

Delivery to County Governing Authorities, Local Boards of Education, Municipalities with Independent School Systems, Local Boards of Assessors

30 Days to appeal to the State Auditor *(Sales Ratio Division)*

Appellant

Auditor

45 Days to collect information on the appeal and render a decision

15 Days to appeal State Auditor's Decision

Appellant

15 Days to select arbitrators for DOAA and County With an additional 15 Days for 2 previously selected arbitrators to select 3rd arbitrator

Within 15 Days of appointment of full Board of Arbitrators, Board must render it's decision **(which shall be final)**