



FY 2021 Recommended Budget Budget Question

Board Question #: 44

BUDGET QUESTION: Is the Commissioner of the Revenue able to provide an extension of the deadlines for filing an assessment appeals and real estate tax relief for the elderly and disabled?

RESPONDING DEPARTMENT/OFFICE: Commissioner of the Revenue

RESPONSE: The filing deadline for assessment appeals with the Assessment Office is February 26, 2020. The filing deadline for real estate tax relief for the elderly and disabled is March 1, 2020. Both dates are established by the County Code, not by the Commissioner of the Revenue:

- The assessment appeals deadline is established by Section 21-111 – “Any property owner or lessee of real property in the county shall have the right to appeal any assessment thereof to the county's real estate assessor no later than January 21 of the year for which the assessment was made or twenty-one (21) days after the mailing date of the assessment notice, whichever is later.” Assessment notices were mailed February 5, 2020, making this year’s deadline February 26, 2020.
- The filing deadline for tax relief is established by Section 21-78(a) – “The person claiming an exemption under this division shall file annually before March first of each year, with the commissioner of revenue on forms to be supplied by the county, an affidavit or written statement setting forth the names of the related persons occupying the real estate, and that the total combined net worth, including equitable interests, and the combined income from all sources of the persons specified in section 21-77 do not exceed the limits prescribed in section 21-77.”

Assessment appeals may be filed directly with the Board of Equalization (BOE) prior to May 1. Forms for appeal to the BOE will be available on the Commissioner of the Revenue’s webpage beginning March 26.

ESTIMATE OF STAFF TIME SPENT ON RESPONSE: