

Regular Division

Cost of Tax Appeals Filing Fees

Valuation Appeals, Equalization & Protests (Real and Personal Property)

Real Property

Single family residential property & farmsteads

Not-for-profit organization if valued less than \$100,000

Properties valued \$250,000 or Less

Properties valued at \$250,001 to \$1,000,000

Properties valued at \$1,000,001 to \$5,000,000

Properties valued \$5,000,001 to \$10,000,000

Properties valued \$10,000,000 plus

Personal Property

Single family residential (mobile or manufactured homes)

All other personal property

Division of Property Valuation

\$500 or Less

\$501 to \$1,000

\$1,001 to \$5,000

\$5,001 to \$10,000

\$10,000 plus

Division of Taxation

Homestead property tax and food sales tax refunds

\$500 or Less

\$501 to \$1,000

\$1,001 to \$5,000

\$5,001 to \$10,000

\$10,000 plus

	Previous Fee*	Current Fee	Gov. Rec. Fee
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\$ -	\$ 25	\$ -	\$ 25
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\$ 10	\$ 10	\$ -	\$ 10
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\$ 50	\$ 125	\$ -	\$ 125
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\$ 75	\$ 125	\$ -	\$ 125
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\$ 125	\$ 200	\$ -	\$ 200
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\$ 175	\$ 200	\$ -	\$ 5,000
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\$ 200	\$ 200	\$ -	\$ 8,000
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\$ -	\$ 25	\$ -	\$ 25
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\$ -	\$ 25	\$ -	\$ 25
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\$ 25	\$ 100	\$ -	\$ 100
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\$ 50	\$ 100	\$ -	\$ 100
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\$ 100	\$ 150	\$ -	\$ 150
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\$ 175	\$ 150	\$ -	\$ 150
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\$ 250	\$ 250	\$ -	\$ 2,000
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\$ -	\$ -	\$ -	\$ -
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\$ 25	\$ 100	\$ -	\$ 100
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\$ 50	\$ 100	\$ -	\$ 100
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\$ 100	\$ 150	\$ -	\$ 150
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\$ 175	\$ 150	\$ -	\$ 150
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\$ 250	\$ 250	\$ -	\$ 2,000
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Appropriations Committee
 Date February 15, 2011
 Attachment 3

Exemption Applications

Industrial revenue bond & economic development exemptions less than or equal to \$1.0 million in value

Industrial revenue bond & economic development exemptions greater than \$1.0 million in value

Oil leases or real property exemptions

All other personal property exemptions

Not-for-profit if value is less than \$100,000

Grievances

Penalty abatement

Clerical error

Miscellaneous

IRB informational statement filings

Mortgage registration protests

No-fund warrant requests

Reappraisal requests

School appraisals

Small Claims and Expedited Hearings Division

Equalizations and Protests

Not-for-profit organization if value is less than \$100,000

Single-family residential property, farmstead or manufactured home

All other appeals

Division of Taxation

Homestead property tax and food sales refund less than \$500

Homestead property tax and food sales refund greater than \$500

Industrial revenue bond & economic development exemptions less than or equal to \$1.0 million in value	\$	250	\$	250	\$	250
Industrial revenue bond & economic development exemptions greater than \$1.0 million in value	\$	250	\$	500	\$	5,000
Oil leases or real property exemptions	\$	50	\$	125	\$	125
All other personal property exemptions	\$	50	\$	75	\$	75
Not-for-profit if value is less than \$100,000	\$	10	\$	10	\$	10
Grievances						
Penalty abatement	\$	15	\$	25	\$	25
Clerical error	\$	15	\$	25	\$	25
Miscellaneous						
IRB informational statement filings	\$	250	\$	250	\$	250
Mortgage registration protests	\$	15	\$	25	\$	25
No-fund warrant requests	\$	50	\$	150	\$	150
Reappraisal requests	\$	50	\$	250	\$	250
School appraisals						
Small Claims and Expedited Hearings Division						
Equalizations and Protests						
Not-for-profit organization if value is less than \$100,000	\$	10	\$	10	\$	10
Single-family residential property, farmstead or manufactured home	\$	-	\$	-	\$	-
All other appeals	\$	20	\$	100	\$	100
Division of Taxation						
Homestead property tax and food sales refund less than \$500	\$	-	\$	-	\$	-
Homestead property tax and food sales refund greater than \$500	\$	20	\$	50	\$	50

* The previous fees were authorized in 2004 and were in effect until November 2010

Appropriations Committee

Date February 15, 2011

Attachment 3-2