

Administrative Hearings: Wild Wild West

Justice Rides on Dusty Trails

I. Functions of County Assessors

The basic function of County Assessors, and most Assessing Offices, is to determine proper taxable value for properties. The job and responsibility, however, continues beyond assessments and valuations for purposes of property taxation.

A. NY NY RP TAX § 1540. Counties having power to assess property for tax purposes

- **New York Consolidated Laws, Real Property Tax Law - RPT § 526. Assessor's responsibilities** 1. The notice of completion of the tentative assessment roll, published pursuant to [section five hundred six](#) of this chapter, shall state that the assessors have completed the tentative assessment roll, that a copy thereof has been left with one of their number or the town clerk, as the case may be, at a specified place where it may be seen and examined by any person until the day specified by law for the hearing of complaints in relation to assessments, and that on such day the board of assessment review will meet to hear complaints in relation to assessments at a specified time and place for a period of at least four hours, not necessarily continuous, between nine o'clock in the morning and ten o'clock in the evening but in no event less than two hours after six o'clock in the evening. In addition, such notice shall set forth (1) a statement that the assessor will be in attendance with such tentative assessment roll at a specified place during a specified period of at least four hours not necessarily continuous, between nine o'clock in the morning and ten o'clock in the evening on at least four specified days after the first publication of such notice and before the day the board of assessment review is required to meet to hear complaints and (2) the date on which as required by law the board of assessment review will meet to hear complaints in relation to assessments of real property, the place of such meeting and the hours of such meeting as fixed by the board of assessment review and (3) a statement that a publication containing procedures for contesting an assessment is available at the assessor's office.

B. OH Chapter 5713 Assessing Real Estate

- **Ohio Revised Code Title LVII. Taxation § 5713.02** An assessor, from the maps and descriptions furnished him by the county auditor and other sources of information, shall make a correct and pertinent description of each tract and lot of real property in his district. When he deems it necessary to obtain an accurate description of any separate tract or lot in his district, he may require the owner or occupier thereof to furnish such description, with any title papers he has in his possession. If such owner or occupier, upon demand, neglects or refuses to so furnish a satisfactory description of such parcel of real property, the assessor may employ a competent surveyor to make a description of the boundaries and location thereof, and a statement of the quantity of land therein. The expense of such survey shall be returned by such assessor to the county auditor, who shall add it to the tax assessed upon such real property, and it shall be collected by the county treasurer with such tax, and when collected, shall be paid, on demand, to the person to whom it is due.

C. **NM** New Mexico Statutes Chapter 7 Article 36 Section 7-36-16 - Responsibility of county assessors to determine and maintain current and correct values of property.

- NMSA 1978, § 7-36-16—“Responsibility of county assessors to determine and maintain current and correct values of property.”
1. Determining values of all taxable property for ad valorem purposes in accordance with the Property Tax Code and department regulations.
 2. Implementing and maintaining a program to keep those values current and correct, with sole responsibility at the county level (subject only to the director’s general supervisory powers).
 3. Reporting annually to the board of county commissioners on valuation activities, including additions, improvements, and sales-ratio analyses.

D. **GA**

O.C.G.A Title 48, Chapter 5, Article 5, Part 1

O.C.G.A. § 48-5-263(b)

1. Appraise the fair-market value of all taxable real and personal property in the county (excluding property returned directly to the State Revenue Commissioner).
2. Appraise all tax-exempt property in the county.
3. Keep all county tax records, maps, plats, catalogs, and indexes fully up to date (including mapping, platting, cataloging, and indexing of every parcel).
4. Prepare annual assessments of all taxable and of all tax-exempt property and submit them to the county board of tax assessors for approval.

5. Once values are finalized, prepare and mail assessment notices to property owners.
6. Attend every hearing of the county board of equalization and provide valuation and assessment data for properties under appeal.
7. Furnish any information or reports the Department of Revenue requests, in the form and format it specifies.
8. Compile sales-ratio studies and submit the data to the Commissioner as directed.
9. Complete all standard training courses required by the Revenue Commissioner for appraisal staff members.
10. Adhere to any additional rules and regulations the Commissioner establishes for staff duties.
11. In counties requiring decals under O.C.G.A. § 48-5-492, inspect mobile homes for the proper decal, notify owners of decal requirements, and provide a periodic list of noncompliant homes to the tax collector or tax commissioner.

O.C.G.A. Title 48, Chapter 5, Article 5, Part 2

Section 48-5-290 - Creation of county board of tax assessors; composition

1. Every county must have a board of tax assessors composed of 3–5 members, appointed by the county governing authority (unless the county elects its members) and formally recorded in superior court minutes. Appointees must be at least 21, reside in the county, hold a high school diploma (or equivalent), and complete 40 hours of approved appraisal training (plus 40 hours biennially), maintaining certification issued by the Revenue Commissioner.

Section 48-5-299 - Ascertainment of taxable property; assessments against unreturned personal property; penalty for unreturned property; changing real property values established by appeal in prior year or stipulated by agreement (§ 48-5-299)

1. § 48-5-299(a) – Duty to Investigate and Assess

The county board of tax assessors must diligently identify all real and personal property subject to ad valorem taxation, require proper returns, and determine any unpaid state or county taxes. If taxes remain unpaid beyond the statute of limitations, the board assesses the full amount due against the known owner (or the property itself if the owner is unknown), creating a valid lien.

E. TX

1. Article VIII, Section 14 of the Texas Constitution provides that each county shall elect an assessor-collector of taxes (or, in very small counties, the sheriff may serve in that role) and “shall perform all the duties with respect to assessing property for the purpose of taxation and of collecting taxes, as may be prescribed by the Legislature”

Title 1 - Property Tax Code, Subtitle B - Property Tax Administration, Chapter 6 - Local Administration, Subchapter B. Assessors and Collectors, Section 6.21. County Assessor-Collector

- Sec. 6.21. COUNTY ASSESSOR-COLLECTOR. (a) The assessor-collector for a county is determined as provided by Article VIII, Sections 14, 16, and 16a, of the Texas Constitution.
- (b) If a county with a population of less than 10,000 authorizes a separate county assessor-collector as provided by Article VIII, Section 16a, of the Texas Constitution, the commissioners court may appoint a county assessor-collector to serve until an assessor-collector is elected at the next general election and has qualified.

II. Fair & Equitable Assessments

Fair and equitable treatment of property owners requires accurate and current assessments.

NY

NY RPTL § 300 – Subject and scope of tax

All real property is subject to the ad valorem property tax unless specifically exempted, establishing the baseline for equitable taxation of all parcels.

NY RPTL § 301 – Valuation date

“All real property, assessed as of a March 1st taxable status date, shall be valued as of the preceding July 1st,” ensuring assessments reflect a consistent market snapshot across the assessing unit.

NY RPTL § 302 – Assessment based on condition and ownership

Properties must be assessed according to their condition and ownership as of the taxable status date, promoting uniform treatment of similar properties.

NY RPTL § 305(2) – Uniformity requirement

“All real property in each assessing unit shall be assessed at a uniform percentage of [market] value.” This is the statutory heart of assessment equity: every parcel in a town, village, or city (outside NYC/Nassau) must bear property tax at the same rate of full market value.

NY RPTL § 502 – Contents of the assessment roll

The tentative assessment roll must state the uniform percentage of assessment, the assessed valuation, and the full market value for each separately assessed parcel—ensuring transparency for taxpayers.

NY RPTL § 701(8)(b) – Special assessing units

While New York City and Nassau County may use fractional (below-100 %) assessments, they must maintain a uniform percentage *within each property class*, preserving equity across similar properties.

NY RPTL § 1200 – Monitoring assessment equity

Assigns the Department of Taxation and Finance (ORPTS) the responsibility to conduct regular market-value surveys and monitor the uniformity and fairness of assessments statewide.

OH

O.R.C. Chapter 5715 | Boards Of Revision; Equalization Of Assessments

O.R.C. 5715.01 – Tax commissioner to supervise assessments; uniform rules for true and taxable value

The Tax Commissioner “shall direct and supervise the assessment for taxation of all real property,” and must “adopt, prescribe, and promulgate rules for the determination of true value and taxable value of real property by uniform rule” (including use of all facts and circumstances, income capacity, obsolete character, etc.) as well as methods for “current agricultural use value.”

O.R.C. 5715.012 – Sales-assessment ratio studies

The Tax Commissioner is required to “make sales-assessment ratio studies of sales and assessments of real property for the purpose of determining the common level of assessment” within each county and to inform equalization adjustments based on a representative sample of arms-length sales.

O.R.C. 5715.02 – County board of revision; membership and quorum

Each county board of revision consists of the county treasurer, county auditor, and one county commissioner (or designated hearing board). A majority constitutes a quorum, and each member may administer oaths in hearing valuation complaints.

O.R.C. 5715.11 – Duty to hear complaints and adjust values

The county board of revision “shall hear complaints relating to the valuation or assessment of real property” as it appears on the current tax duplicate, and may increase, decrease, correct any valuation or order a reassessment by the original assessing officer.

O.R.C. 5715.12 – Notice before increasing valuation

Before the board may increase any valuation, it must give written notice—identifying the property and its listed owner—and afford the owner an opportunity to be heard, with prescribed methods of service.

O.R.C. 5715.13 – Application for decrease in valuation; electronic complaints

No valuation may be decreased unless the affected party (or other authorized filer under R.C. 5715.19) files a written, oath-verified application. The board may also adopt an electronic-filing policy subject to the Tax Commissioner’s approval.

O.R.C. 5715.19 – Complaint against valuation or assessment; determination and common level of assessment

Defines who may file an original or counter-complaint (owners, tenants, designated professionals, county legislative authorities, etc.), the deadlines for filing, the process for tendering taxes pending a decision, and how the “common level of assessment” adjustment is calculated and certified each year.

NM**NMSA 1978, Section 7-36-1 – Provisions for valuation of property; applicability**

Establishes that the Property Valuation Code applies uniformly to all property subject to taxation, forming the statutory foundation for consistent valuations statewide.

N.M. Const., Art. VIII, § 1 – Equality of ad valorem taxation

Constitutional requirement mandating that ad valorem taxes be uniform and proportionate, ensuring equal assessment treatment across all classes of property.

NMSA 1978, Section 7-36-2 – Allocation of responsibility for valuation

Grants county assessors exclusive authority for valuing most taxable property and directs implementation of the Property Tax Code under the general supervision of the Taxation and Revenue Department.

NMSA 1978, Section 7-36-15 – Methods of valuation for property taxation purposes

Requires that property be assessed at its market value, determined by sales-comparison, income, or cost approaches (or any combination), using generally accepted appraisal techniques.

NMSA 1978, Section 7-36-16 – Maintenance of current and correct values

Obligates county assessors to implement periodic updating programs so that all property values remain current and correct, preventing outdated or inequitable assessments.

NMSA 1978, Section 7-36-21.2 – Limitation on increases in valuation of residential property

Caps annual residential valuation increases at the greater of 3 percent (prior year) or 6.1 percent (two years prior), with specified exceptions (e.g., new construction, change of ownership) to smooth year-to-year fluctuations.

NMSA 1978, Section 7-38-7 – Valuation date

Fixes January 1 of each tax year as the uniform valuation date for all property, promoting comparability and equity in assessments.

NMSA 1978, Section 7-38-20 – Notice of net taxable value

Requires the county assessor to mail each property owner a detailed notice of net taxable value by April 1, enhancing transparency and giving owners time to review or protest their valuations.

NMSA 1978, Sections 7-38-22 & 7-38-24 – Protest procedures

Provide property owners with formal mechanisms to protest valuation or classification decisions—either to the Department’s Administrative Hearings Office (§ 7-38-22) or to the county valuation protest board (§ 7-38-24)—ensuring due process in resolving assessment disputes.

GA**O.C.G.A. § 48-5-306 – Board duties: fair market value & equalization**

The county board of tax assessors “shall see that all taxable property within the county is assessed and returned at its fair market value and that fair market values as between the individual taxpayers are fairly and justly equalized so that each taxpayer shall pay as nearly as possible only such taxpayer’s proportionate share of taxes.” It also prescribes how and when annual notices of current assessments must be provided to taxpayers

O.C.G.A. § 48-5-2 – Definition & criteria for “fair market value”

This section defines “fair market value” for real and personal property and lists the factors—such as sales comparison, cost, and income approaches, zoning, and other pertinent factors—that assessors must consider (and certain items they must exclude) when valuing property for ad valorem tax purposes

O.C.G.A. § 48-5-266 – Chief appraiser duties:

Requires the chief appraiser to submit a certified list of all taxable property assessments to the county board of tax assessors, and to attend all hearings before the county board of equalization, providing supporting information to ensure transparency and consistency in valuations.

O.C.G.A. § 48-5-269 – Uniform books, records, forms, manuals:

Authorizes the Department of Revenue to adopt rules and regulations prescribing uniform appraisal procedures, record-keeping requirements, and standardized forms and manuals, so that all counties follow the same substantive and procedural standards.

O.C.G.A. § 48-5-269.1 – Mandatory procedural manual:

Directs the Commissioner to adopt (and county staff to use) a uniform procedural manual for appraising both real and tangible personal property, fostering consistency in valuation methods across jurisdictions.

O.C.G.A. § 48-5-274 – Equalized adjusted digest & ratios:

Requires the State Auditor to establish, by November 15 each year, an equalized adjusted property tax digest and average assessment ratio for each county and furnishes counties (and school systems) an objective benchmark for assessing uniformity; it also provides a grievance procedure for any aggrieved governing authority.

O.C.G.A. § 48-5-299(c) – “Freeze” on appealed values:

Stipulates that, once a property’s valuation is reduced (or confirmed) by a valid appeal decision or agreement, that valuation may not be increased by the board of tax assessors for the next two successive years (unless the taxpayer knowingly requests or agrees otherwise), preventing retroactive hikes that would undermine fairness.

TX**Texas Constitution, Article VIII, Section 1**

Establishes the fundamental requirement that “taxation shall be equal and uniform” and that all real and tangible personal property “shall be taxed in proportion to its value.”

Texas Tax Code § 23.01 (Appraisals Generally)

Provides that, except as otherwise provided, “all taxable property is appraised at its market value as of January 1,” determined by “generally accepted appraisal methods and techniques,” and that the same methods be used for similar properties.

Texas Tax Code § 26.02 (Assessment Ratios Prohibited)

Prohibits assessing property based on a percentage of its appraised value; instead, “all property shall be assessed on the basis of 100 percent of its appraised value.”

Texas Tax Code § 23.23 – Limitation on Appraised Value of Residence Homestead

Caps annual increases in a residence homestead’s appraised value—providing a “homestead cap” that protects homeowners from sudden spikes in taxable value and supports equitable treatment among taxpayers.

Texas Tax Code § 41.41 – Appraisal Review Board Protest Rights

Entitles a property owner to protest before the ARB “determination of the appraised value” or “unequal appraisal of the owner’s property,” ensuring a formal avenue to correct disparities and uphold fairness.

Texas Tax Code § 23.0101 – Consideration of Alternate Appraisal Methods

Requires the chief appraiser, in determining market value, to consider cost, income, and market-data comparison approaches and “use the most appropriate method,” promoting accuracy and equity in value determinations.

III. Administrative Hearing Process**NY****Real Property Tax Law (RPTL) Chapter 50-A, Article 5, Title 1-A****Section 510 – Notice of increased assessments; board meetings**

Requires the assessor (except in the City of New York) to mail notice of any increased assessment and to include the date(s) and time(s) when the Board of Assessment Review (BAR) will meet to hear complaints.

Section 510-a – Notice of changes in taxable status

Requires, in any case where an exemption is removed or status changed, that the assessor mail a notice (at least 10 days before BAR grievance day, or 30 days in New York City) stating the change and the dates and times of the BAR hearings.

Section 511 – Assessment disclosure; notice and meetings

In a revaluation year (and optionally in others), mandates mailing an “assessment disclosure” notice not later than 60 days before the tentative roll filing deadline, including parcel details, prior and current assessments, and information on how and when to file complaints; requires assessors (and their contractors) to be available to explain and hear objections before BAR hearings.

Section 512 – Hearing of complaints

Establishes BAR’s grievance day (by default the fourth Tuesday of May, or an alternate date by local law), directs BAR to convene as a quasi-judicial body to administer oaths, take testimony, and determine assessment complaints, and to record its findings.

§ 527 Failure to meet for hearings; acting BAR

If the BAR cannot convene (e.g., no quorum), the county director convenes an acting board, reschedules hearings (no sooner than 15 days later), and provides notice to complainants.

OH

Ohio Revised Code Chapter 119 establishes the Administrative Procedure Act, which sets out the framework for adjudicative hearings before state agencies and certain boards (definitions, notice requirements, rights to hearing, evidence, subpoenas, appointment of referees/examiners, transcript and record, and appeals)

ORC § 5715.11 requires each county board of revision to hear complaints relating to the valuation or assessment of real property and authorizes the board to investigate, adjust values, or order reassessments

ORC § 5715.19 governs the filing and timing of original complaints and counter-complaints to the county board of revision, including the 180-day deadline for the board to render its decision

ORC § 5715.20 prescribes notice requirements after the board's decision and certification procedures, including notice to parties and transmission of decisions to the Tax Commissioner

ORC § 5717.01–§ 5717.03 outline the procedure for taking an appeal from a county board of revision decision to the Board of Tax Appeals: filing notice of appeal, certification of the transcript and record, hearing locations, and the Board's authority to use examiners for hearings or sit in the county where the property is located.

ORC § 5717.011 details the contents and filing deadline for the notice of appeal to the Board of Tax Appeals

Ohio Adm. Code 5717-1-01 et seq. (General Provisions) govern filing requirements, service of notices, scope of hearing, discovery limits, motions, and record-keeping for appeals before the Board of Tax Appeals.

Ohio Adm. Code 5717-1-16 specifies that appeals are normally decided on the record from the lower tribunal unless a party requests a hearing and presents new evidence, and it sets notice procedures for scheduling such hearings.

NM

NMSA 1978, Section 7-38-21 & 7-38-21.1 – Establishes the right of property owners to file a petition of protest with the Administrative Hearings Office (AHO) for county-assessed and state-assessed property, and makes that petition an election of remedies

NMSA 1978, Section 7-38-22 – Details the contents of the petition of protest, filing deadlines (30 days after mailing of notice), and entitlement to a hearing before the AHO

NMSA 1978, Section 7-38-23 – Specifies that protest hearings must be recorded verbatim, empowers the hearing officer to act on the protest, and sets time limits for conducting the hearing

NMSA 1978, Section 7-38-26 – Requires the scheduling of protest hearings by the county valuation protests board for county-assessed property

NMSA 1978, Section 7-38-27 – Provides parallel protest-hearing procedures (verbatim record, board action, time limitations) for county valuation protests boards

NMSA 1978, Section 7-1B-1 et seq. (Tax Administration Act) – Establishes the Administrative Hearings Office as the independent agency and defines hearing-officer authority and conduct of hearings under Chapters 7 and 66 NMSA

NMSA 1978, Section 7-38-29 – Requires retention of hearing records by the AHO or county board as part of the administrative record

NMSA 1978, Section 7-38-28.1 – Governs appeals from decisions and orders of the AHO hearing officer, allowing further review by the district court or Court of Appeals

NMSA 1978, Section 7-1-25 – Sets out the timeframe (30 days) and grounds for appealing final AHO decisions to the New Mexico Court of Appeals

GA

Property-Tax Appeal Procedures (O.C.G.A. Title 48, Chapter 5, Article 5, Part 2)

§ 48-5-306 – Annual notice of current assessment; contents; appeal rights and deadlines

Requires the county board of tax assessors to include in the annual notice of assessment a statement of the appraised and assessed values, the right to appeal, the methods of appeal (board of equalization, arbitration, or hearing officer), and the 45-day deadline.

§ 48-5-311 – Creation and duties of county boards of equalization; appeals

Establishes county (and regional) boards of equalization, prescribes member qualifications and training, and sets out detailed procedures for hearing and deciding appeals on valuation, uniformity, taxability, and homestead exemptions.

§ 48-5-306.1 – Brochures describing exemptions and preferential assessments

Mandates that brochures or publications distributed by the tax commissioner describe available exemptions, assessment procedures, deadlines, and appeal processes.

Contested-Case Hearing Procedures (O.C.G.A. Title 50, Chapter 13, Article 1 & Article 2)

§ 50-13-13 – Opportunity for hearing in contested cases; notice; counsel; subpoenas; record; enforcement powers; revenue cases

Guarantees an opportunity for hearing after reasonable notice, allows representation, subpoenas, record-keeping, and enforcement powers for agencies in revenue matters.

§ 50-13-14 – Intervention in contested cases

Permits intervention by persons with statutory rights, subject to agency discretion to prevent delay or prejudice.

§ 50-13-15 – Rules of evidence; official notice; remote hearings

Adopts nonjury civil trial evidence rules, recognizes privileges, allows cross-examination, and authorizes remote electronic hearings.

§ 50-13-18 – Licensing actions; notice and hearing procedures

Applies contested-case hearing procedures when statutes require notice and hearing before granting, denying, or changing licenses.

§ 50-13-16 – Proposal for decision; exceptions; briefs; arguments

Provides for issuance of a recommended decision by the hearing officer and grants parties rights to file exceptions, submit briefs, and present oral arguments.

TX

Tax Code, Title 1, Subtitle F, Chapter 41 – Local Review

Subchapter C. Protest

Sec. 41.41. Right of Protest: property owners may protest appraised value, unequal appraisal, inclusion on the roll, exemption denials, etc.

Sec. 41.44. Notice of Protest: deadlines and form of written protest required to secure a hearing.

Sec. 41.44. Notice of Protest: deadlines and form of written protest required to secure a hearing.

Sec. 41.45. Hearing on Protest: sets the right to be heard and the scope of issues.

Sec. 41.46. Notice of Protest Hearing: how and when the ARB must notify parties of the hearing date.

Sec. 41.47. Determination of Protest: requirement for a written order by the ARB and notice of appeal rights.

Subchapter D. Administrative Provisions

Sec. 41.61–41.62. Issuance, Service and Enforcement of Subpoenas: procedures for compelling witness testimony or records.

Sec. 41.66. Hearing Procedures; Sec. 41.67. Evidence; Sec. 41.68. Record of Proceeding: rules for scheduling, receipt of evidence, and creation of the hearing record.

Sec. 41.69–41.71: conflict of interest, public notice requirements, evening/weekend hearings.

Tax Code, Title 1, Subtitle F, Chapter 42 – Judicial Review

Subchapter A. In General (Sec. 42.01–42.05): establishes who may appeal (property owner, chief appraiser, taxing unit, county, state) and intervention rights.

Subchapter B. Notice of Appeal (Sec. 42.06): deadlines and procedures for filing notice of appeal of an ARB or Comptroller order.

Government Code, Chapter 2001 – Administrative Procedure Act

Subchapters A–D (Secs. 2001.001–2001.092): defines “contested case,” hearing notice, evidence rules, discovery, subpoenas, cross-examination, record keeping and transcript rights. These provisions apply generally to contested-case hearings conducted by state agencies (including SOAH judges) when a statute so provides.