

**City of Dover
Tax Office**

2026 CITY OF DOVER BOARD OF ASSESSMENT APPEALS
INSTRUCTIONS FOR FILING PETITION OF RESIDENTIAL APPEAL

FILING DATE

All appeals must be returned to the Tax Office by 5:00 PM on April 30, 2026. Postmark **will not** be accepted. Exceptions **cannot** be made.

SEPARATE APPEALS

Separate appeals must be filed for each parcel.

FILING OF PETITION

The original petition must be filed with the City of Dover Tax Office.

- (a) A copy must be served upon the City of Dover Tax Office or, in the event of municipal appeal, served upon the taxpayer.
- (b) A copy should be retained by the petitioner.
- (c) Any supporting documents attached to the original petition must also be attached to any copies made.

REPRESENTATION AT HEARING

- (a) A taxpayer must be present at the hearing or be represented by an Attorney-at-law to practice in the State of Delaware.
- (b) If the taxpayer does not appear at the scheduled hearing, the appeal will be considered withdrawn and denied.

SUPPORTING PROOF AND PROCEDURES

If you are appealing a change of assessment, you will be required, at the time of the hearing, to present evidence from which the Board of Assessment Appeals can determine the market value of your property as it stood on January 1, 2020.

Subject to the Board of Assessment Appeals discretion, you may present other relevant information concerning the property under appeal, such as photographs, surveys, etc

At the request of the taxpayer-party, the City must also provide the party with a copy of the property record card for the property under appeal, at least three calendar days prior to the hearing.

SIGNATURE AND CERTIFICATION OF SERVICE

The signature of the petitioner is required on the petition. The certification of Service of the copies to the City of Dover Tax Office (or to the taxpayer in the case of a municipal appeal) must be filled out and signed by the person making service.

SETTLEMENTS/STIPULATIONS

A settlement agreed upon between the petitioner and respondent must be approved by the Board of Assessment Appeals and must reflect whether the Assessor, City Manager and / or his / her designee or the representative of the city authorized revaluation company agree with the settlement. Proposed stipulations/settlements must be executed on forms available from the City of Dover Tax Office. If the Board of Assessment Appeals approves the settlement, it will enter judgment incorporating the settlement. If the Board of Assessment Appeals disapproves the settlement, the Board will notify the parties of the denial and will schedule a hearing for the appeal.

Return Original Copy to:

City of Dover
Tax Office
5 E Reed Street
P.O. Box 475
Dover, DE 19903
(302) 736-7022