

**INSTRUCTIONS FOR FILING BOARD OF EQUALIZATION
ASSESSMENT APPEAL FORMS**

Board of Equalization applications are mailed from the Office of the Real Estate Assessor at the request of the property owner. Applications are now available online. A separate application must be filed for each parcel number to be reviewed by the Board of Equalization. Faxed and electronic applications are not acceptable. Only applications that are submitted for the current fiscal year will be accepted. (*The Board of Equalization can hear appeals from the previous tax year assessment, when the property is newly assessed after January 1st. (Section 30-102(f) of the City Code)*)

When an agent/property tax consultant is representing the property owner, a current power of attorney form or a letter of authorization from the property owner must be submitted with the appeal application authorizing the agent to represent the owner. Blank power of attorney forms are available from the Assessor's office and online. Signatures must be original and notarized. Faxed or electronic documentation are not accepted. The power of attorney form or letter of authorization must apply for the current calendar year and fiscal year (July 1 – June 30).

The Power of Attorney form or Letter of Authorization must include the following information: The tax parcel identification number, specify the person to whom authority is given as well as the level of authority, the agent/property tax consultant's company.

When attachments are submitted, eight (8) sets must be included with the Board of Equalization Appeal application to the following address:

**City of Chesapeake
Board of Equalization
C/O Real Estate Assessor's Office
306 Cedar Road, 4th Floor
Chesapeake, VA 23322-5514**

The deadline to file appeal applications for the 2017/18 fiscal year assessments is **Friday, March 31, 2017**. All applications and attachments with copies must be *received by the close of business at 5:00 p.m., Friday, March 31, 2017*. This includes applications delivered by mail. Late applications will be invalid.

The Board of Equalization will hold hearings that will be advertised in the local newspaper with the hearing dates and the location. All applicants will be notified of hearing dates and times. All 2017/2018 assessment appeal applications submitted will be reviewed by the Board of Equalization; the applicant is not required to attend the hearing.