

## **Appeal Process**

The Code of Virginia, Title 58.1, and the Code of Ordinances for the City of Chesapeake, Section 30-101, mandates that all real estate, except that exempted by law, shall be subject to such annual taxation as may be prescribed by law. All general reassessments shall be made at 100 percent of the fair market value. "Fair market value" is defined as the price the property will bring when offered for sale by one who desires but is not obligated to sell and bought by one who is under no necessity of having that property.

Administrative Review of Property Assessment – When you have questions regarding the assessed value of your property or if your opinion of the value of your property differs from the City's, the Assessor's staff is available to address your questions relating to your specific assessment and the appraisal process. To discuss the assessed value of your property call or visit our office. By contacting the Real Estate Assessor's office, the property owner has the opportunity to review the data utilized to determine the current assessed value of the property. You can also verify our records for correctness and request an inspection of the property.

- Administrative appeals may be filed with the Real Estate Assessor to correct erroneous assessments. State Law limits appeals to the current tax year and the three preceding tax years.
- The Office of the Real Estate Assessor reviews administrative appeals of assessments throughout the year.
- The valuation of a property may only be discussed with the property owner or a duly authorized agent for the owner.
- In the case of a representative of the owner requesting an administrative review, an original signed Letter of Authorization granted by the property owner is required.
- The Letter of Authorization must specify the person to whom authority is given as well as the level of authority.
- The Letter of Authorization is valid for one calendar year.

## Application to Review Assessment to the Board of Equalization

- Appeals may be filed with the Board of Equalization on or prior to April 1<sup>st</sup> of each tax year. Due date this year is March 31, 2017 before 5:00 p.m.
- The applications for Review of Assessment by the Board of Equalization are mailed at the request of the property owner; the application is not available online.
- Late applications cannot be accepted. Applications must be received on or before the due date of March 31, 2017. All applications must be received by the close of business at 5:00 p.m., Friday, March 31, 2017 since April 1, 2017 is a Saturday. *This also includes applications delivered by mail.*
- Faxed and electronic applications are not accepted.
- In the case of an owner appealing the assessment for more than one property, an application must be filed for each parcel.
- When a representative for the owner request an application to appeal an assessment to the Board of Equalization, an original signed Power of Attorney or notarized Letter of Authorization granted by the property owner must be filed with the Assessor.
- In such cases the Power of Attorney or the Letter of Authorization must specify the property to be appealed by referencing the tax parcel identification number.
- The acceptable Power of Attorney form is available online.
- The Power of Attorney form or a Letter of Authorization is valid for one calendar year.
- The application must contain all requested information and attachments to be deemed complete.
- The Real Estate Assessor may request additional information to supplement your application to the Board of Equalization at a later date.
- The Board of Equalization meets during the month of May on advertised dates, times and locations.
- All applications filed with the Board of Equalization will be heard and decided by May 31<sup>st</sup> each year.

NOTICE  
For Certain Appeals to the  
BOARD OF EQUALIZATION  
Of Real Property Containing Less Than Four (4) Residential Units

The information in this notice applies to appeals by a taxpayer of real property containing less than four (4) residential units and is provided pursuant to Virginia Code §58.1-3331.

The property appraisal cards or sheets for the subject property are open for inspection.

All working papers, e.g. records, information, property cards, etc., utilized by the Real Estate Assessor, in making the fair market value assessment of the property, are available for inspection.

The place and times for inspection are in the Assessor's Office, located at 306 Cedar Road, 4<sup>th</sup> Floor, Chesapeake, Virginia 23322, Monday – Friday, 8:00 a.m. – 5:00 p.m.

Upon request, the Assessor will make available information, other than confidential information, regarding the methodology employed in calculation of the property's assessed value, including capitalization rate, comparable properties and sales, and any market surveys, formulas, matrices, or other factors considered.

The taxpayer has a right to request that the Assessor make a physical examination of the subject property, and shall notify the Assessor of such request.

The requirements of public disclosure of certain assessment records are set forth in Virginia Code §58.1-3331.

**In accordance with Section 58.1-3379.B of the Code of Virginia, “the burden of proof shall be upon a taxpayer seeking relief to show that the property in question is valued at more than its fair market value, that the assessment is not uniform in its application, or that the assessment is otherwise not equalized. In order to receive relief, the taxpayer must show by preponderance of the evidence that the valuation determined by the assessor is not uniform in its application and was not arrived at in accordance with generally accepted appraisal practices, procedures, rules, and standards as prescribed by nationally recognized professional appraisal organizations and applicable Virginia law relating to valuation of property.”**

If you have questions about the appeals process, please call (757) 382-6088