

Ray A. Conner
Commissioner of the Revenue
Post Office Box 15285
Chesapeake, Virginia 23328

Boat Assessment Appeal Information and Instructions

The Code of Virginia requires the assessment of personal property for taxation purposes at fair market value. The statutes, which govern personal property tax assessments for boats, require that the value (1) be from a recognized pricing guide (if available) or from a percentage of original cost, (2) be applied uniformly, and (3) be as of January 1st of the tax year. The Chesapeake Commissioner of the Revenue assesses boats by using the low trade-in value from ABOS Marine Blue Book, or 65% of low retail value from BUC Used Boat Price Guide. If the boat is not listed in either publication, a percentage of the purchase price is used.

The following instructions and procedures must be followed in the processing of an appeal:

1. Appeals will be reviewed in the order received. Please allow an ample amount of time for processing. Please note that a tax bill subject to appeal must be paid on or before the tax due date to preclude the addition of penalty and interest.
2. Return the completed Boat Assessment Appeal Form, Itemized Estimate/Affidavit Form and supporting documentation to the above noted address. Please make sure that your daytime telephone number is noted on the form in the event that our staff needs to contact you. If you require assistance in completing the form(s), call the Commissioner of the Revenue's Office at 757/382-6730.
3. You must submit, along with the Assessment Appeal Form, the Itemized Estimate/Affidavit Form which is used to determine the cost for restoration of the boat to average condition. Additionally, you may wish to submit photographs, an accident report, insurance documents, or other documentation attesting to any boat damage.
4. A boat is in less than average condition when there is extensive body damage, serious interior damage, or serious mechanical malfunctions.
5. The decision by the Commissioner of the Revenue to make an adjustment in the tax bill will be based on the information contained on the appeals form and supporting documentary evidence.
6. Failure to submit the required necessary information will result in your appeal not being processed.
7. Please again note that submitting an appeal form, along with the requested documentation, does not relieve you of the requirement to pay any tax due by the given deadline.

City of Chesapeake
Itemized Estimate/Affidavit Form
(To be completed by Estimator at Boat Dealership or Repair Facility)

ITEMIZED ESTIMATE OF REPAIRS NEEDED TO BRING BOAT TO AVERAGE CONDITION

Name of Firm and/or Individual making estimate: _____ Date: _____ a _____

Address: _____ Phone: _____ a _____

BOAT OWNER INFORMATION:

Name of Owner(s): _____

Address: _____

BOAT INFORMATION:"

Year: _____ Make: _____ Model: _____ Length: _a _____

Game and Inland Fisheries/Virginia Certification Number: _____

" **DETAILS OF ESTIMATE:** (If another form for the estimate is used, please attach)

"Description of Work and Cost to Restore the Boat to **Average Condition** Only:

CERTIFICATION AND OATH:

I swear and affirm that:

1. I am an estimator qualified to determine the amount of such damage set forth above.
2. I have engaged in such work since (give dates): _____
3. The trade name and address of my business or employer is _____
" _____ aa _____
4. "All information contained on this form and/or attachments is true and correct"

NAME OF ESTIMATOR (Please Print): _____

SIGNATURE: _____ Date: _____

Commonwealth of Virginia, City/County of _____

Subscribed and sworn to before me this _____, day of _____, _____

Notary Public

My commission expires: _____

Notary ID # _____

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