APPEAL PROCESS FOR REAL ESTATE ASSESSMENTS

Taxpayer Receives Notice of Change in Assessment

IF TAXPAYER DOES NOT AGREE WITH ASSESSED VALUE, THEN…

Commissioner of the Revenue

Appeal to Commissioner of the Revenue stating the basis for the disagreement in the assessment. The assessors will review the property information with the taxpayer to verify the clerical information. A final determination will be rendered within 90 days.

IF TAXPAYER DOES NOT AGREE WITH LOCAL DETERMINATION, THEN …

Circuit Court

Application for correction of assessment under Code of Va. §58.1-3984

- Must be filed within 3 years of the end of tax year in which the assessment was made; or within 1 year of assessment date, if change made; or within 1 year from the date of final determination.
- "The burden of proof shall be upon the taxpayer that the property in question is valued at more than its fair market value or the assessment is not uniform in its application, or that the assessment is otherwise invalid or illegal."

Board of Equalization

Appeal to Board of Equalization for a hearing to have property assessment equalized. Pursuant to Code of Va. §58.1-3379 (A) "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."

IF TAXPAYER DOES NOT AGREE WITH LOCAL DETERMINATION, THEN …