

**SPOTSYLVANIA COUNTY**  
**2012 BOARD OF EQUALIZATION**  
P.O. Box 939  
9104 Courthouse Road  
Spotsylvania, VA 22553-0939  
(540) 507-7777  
[www.spotsylvania.va.us/departments](http://www.spotsylvania.va.us/departments)

## **Board of Equalization (BOE) Appeal Application**

### **INSTRUCTIONS**

*Please read the instructions carefully before submitting your application. Save this page and a copy of your completed BOE Appeal Application.*

Members of the BOE are Spotsylvania County property owners who have been recommended by the Spotsylvania County Board of Supervisors and appointed by the Circuit Court. The responsibilities, duties and limits of power of the BOE are defined by the statutes of the Commonwealth of Virginia. The BOE is an independent body and not part of the Spotsylvania County Office of Real Estate Assessments. The BOE does not make assessments nor does it set the tax rate.

The Assessment is presumed to be correct. The burden is on the taxpayer to show that the property is assessed at more or less than its fair market value as of January 1st, that the assessment is not uniform in it's application, that it is otherwise not equalized, or that there are mistakes of fact. The taxpayer must produce evidence that the assessment is erroneous and was not arrived at in accordance with generally accepted appraisal practice.

An application includes a fully completed form with a statement describing the error you believe Spotsylvania County made in determining the value of your property. Supplemental evidence to support your claim should also be included. All written materials you intend to present as evidence supporting your case **MUST** be submitted by **April 30, 2012**. No additional written material, visual presentations, and other supporting evidence, with the exception of maps and photographs, will be accepted at the public hearing. All parts of the appeal must be neatly typed or printed, and supporting documents clearly marked with applicant's Tax Map reference Number.

Any written correspondence should include the Tax Map Number of the subject property and include a day and evening telephone number where you may be reached. The taxpayer will be contacted by telephone to schedule a hearing before the BOE. If the taxpayer is unable to attend a hearing in person, the BOE will provide those written inquiries with the same consideration as appointments.

If it is proven that the assessment is in error, the BOE will determine whatever correction must be made and will direct the Office of Real Estate Assessments to make the appropriate change. It is the power and responsibility of the BOE to raise, lower, or affirm any real estate property assessment in order to ensure the equitable distribution of the tax burden among all of the citizens of Spotsylvania County.

In order to be considered, appeal applications, including all written evidence, must be postmarked by April 30, 2012 or hand delivered to the BOE no later than 4:30 p.m. on April 30, 2012. Any appeal not timely filed shall not be considered (Spotsylvania Code 21-111).

### **CHECKLIST**

*Have you ...*

- Signed the original application?
- Kept this instruction sheet and a copy of your application? (Do not mail this instruction page.)
- Filled in all lines of the Application including property information and owner/application information?
- Checked the appropriate boxes under Reasons for Appeal?
- Clearly printed all telephone numbers?
- Put your property Tax Map Number on all pages of the Application and supporting information?
- Kept a copy of all documents for your files?

## Tax Code of Virginia

---

<b>Code Section:</b>	<b>§ 58.1-3379 - (Applicable to tax years beginning on or after January 1, 2012)</b> Hearing complaints and equalizing assessments.
<b>Tax Type:</b>	<b>Local Taxes</b>
<b>Brief Description:</b>	<b>Hearing complaints and equalizing assessments</b>
<b>Topics:</b>	<b>Clarification</b>

---

A. The board shall hear and give consideration to such complaints and shall adjust and equalize such assessments and shall, moreover, be charged with the especial duty of increasing as well as decreasing assessments, whether specific complaint be laid or not, if in its judgment, the same be necessary to equalize and accomplish the end that the burden of taxation shall rest equally upon all citizens of such county or city.

B. In all cases brought before the board, there shall be a presumption that the valuation determined by the assessor is correct. The burden of proof on appeal to the board shall be on the taxpayer to rebut the presumption and show by a preponderance of the evidence that the property in question is valued at more than its fair market value or that the assessment is not uniform in its application and that it was not arrived at in accordance with generally accepted appraisal practices, procedures, rules, and standards as prescribed by nationally recognized professional appraisal organizations such as the International Association of Assessing Officers (IAAO) and applicable Virginia law relating to valuation of property. Mistakes of fact, including computation, that affect the assessment shall be deemed not to be in accordance with generally accepted appraisal practice.

However, in any appeal of the assessment of residential property filed by a taxpayer as an owner of real property containing less than four residential units, the assessing officer shall give the required written notice to the taxpayer, or his duly authorized representative, under subsection E of § 58.1-3331, and, upon written request, shall provide the taxpayer or his duly authorized representative copies of the assessment records set out in subsections A, B, and C of § 58.1-3331 pertaining to the assessing officer's determination of fair market value of the property under appeal. The assessing officer shall provide such records within 15 days of a written request by the taxpayer or his duly authorized representative. If the assessing officer fails to do so, the assessing officer shall present the following into evidence prior to the presentation of evidence by the taxpayer at the hearing: (i) copies of the assessment records maintained by the assessing officer under § 58.1-3331, (ii) testimony that explains the methodologies employed by the assessing officer to determine the assessed value of the property, and (iii) testimony that states that the assessed value was arrived at in accordance with generally accepted appraisal practices, procedures, rules, and standards as prescribed by nationally recognized professional appraisal organizations such as the International Association of Assessing Officers (IAAO) and applicable Virginia law regarding the valuation of property. Upon the conclusion of the presentation of the evidence of the assessing officer, the taxpayer shall have the burden of proof by a preponderance of the evidence to rebut such evidence presented by the assessing officer as otherwise provided in this section.

C. In any case before the board concerning a taxpayer's complaint in which the commissioner of the revenue or other local assessing officer requests the board to increase the assessment after the taxpayer files an appeal to the board on a commercial, multifamily residential, or industrial property, the commissioner or other officer shall provide the taxpayer notice of the request not less than 14 days prior to the hearing of the board. Except as provided herein, if the taxpayer contests the requested increase, the assessor shall either withdraw the request or shall provide the board an appraisal performed by an independent contractor who is licensed and certified by the Virginia Real Estate Appraiser Board to serve as a general real estate appraiser, which appraisal affirms that such increase in value represents the property's fair market value as of the date of the assessment in dispute. The provisions of this subsection that require that the assessor provide the board with an appraisal shall not apply if (i) the requested increase is based on mistakes of fact, including computation errors, or (ii) the information on which the commissioner or other officer bases the requested increase was available to, but not provided by, the taxpayer in response to a request for information made by the commissioner or other officer at the time the challenged assessment was made.

D. The commissioner of the revenue or other local assessing officer of such county or city shall, when requested, attend the meetings of the board, without additional compensation, and shall call the attention of the board to such inequalities in real estate assessments in his county or city as may be known to him.

E. Every board of equalization may go upon and inspect any real estate subject to adjustment or equalization by it.

(Code 1950, § 58-904; 1984, c. 675; 2003, c. 1036; 2010, c. 552; 2011, cc. 184, 232.)

---

<b>Code Section:</b>	<b>§ 58.1-3381- Action of board; notice required before increase made.</b>
<b>Tax Type:</b>	<b>Local Taxes</b>
<b>Brief Description:</b>	<b>Action of board; notice required before increase made</b>
<b>Topics:</b>	<b>Local Taxes Discussion</b>

---

A. The board shall hear and determine any and all such petitions and, by order, may increase, decrease or affirm the assessment of which complaint is made; and, by order, it may increase or decrease any assessment, upon its own motion. No assessment shall be increased until after the owner of the property has been notified and given an opportunity to show cause against such increase, unless such owner has already been heard.

B. Any determination of the assessment by the board shall be deemed presumptively correct for the succeeding two years unless the assessor can demonstrate by clear and convincing evidence that a substantial change in value of the property has occurred. This subsection shall apply to the City of Virginia Beach

(Code 1950, § 58-906; 1984, c. 675; 1993, c. 136; 2007, c. 813.)



# 2012 BOARD OF EQUALIZATION APPEAL APPLICATION

Spotsylvania County  
Board of Equalization  
9104 Courthouse Road  
P.O. Box 939  
Spotsylvania, VA 22553-0939

(540) 507-7777  
[www.spotsylvania.va.us/departments](http://www.spotsylvania.va.us/departments)

Tax Map Reference Number					
_____	_____	_____	_____	_____	_____

BOE USE ONLY	
Appeal # _____	Recvd: _____ / _____, 2012
Hearing Date: _____ / _____, 2012	Time: _____

## **BOE APPEAL DEADLINE IS APRIL 30, 2012**

*Any appeal not timely filed shall not be considered (Spotsylvania Code 21-111)*

Address of Property Being Appealed:			
Property Location (Subdivision):			Property Zip Code:
Building Name (if any):			
Name of Owner(s) on January 1st:			
2012 Assessment Notice Values:	Land \$	Building \$	Total \$

**PLEASE NOTE:** Neither financial impact nor the rate of value change is by itself sufficient grounds for appeal. As required, the assessment is an estimate of fair market value as of January 1, 2012. We do welcome appeals based on issues such as factual discrepancies or demonstrable issues of uniformity or fair market value. Please select your appeal basis (you must select at least one):

<b>FAIR MARKET VALUE:</b> This property is assessed greater or less than its Fair Market Value as indicated by a review of comparable properties. (see page 2)
<b>LACK OF UNIFORMITY:</b> This property assessment is out of line generally with similar properties. (see page 2)
<b>ERRORS IN PROPERTY DESCRIPTION:</b> Assessment is based upon inaccurate information concerning this property such as lot size, square footage, condition of property, flood plain, topography, zoning, etc. List accurate property characteristic details on the reverse side of this form.

### **OWNER/APPLICANT INFORMATION (must be completed by all owners or applicants)**

<i>Based on this appeal information, I believe the proper assessment of this property as of January 1, 2012 should be:</i>		
<b>Land \$</b>	<b>Building \$</b>	<b>Total \$</b>
<b>I hereby certify that the facts contained herein and attached hereto are true, accurate, and correct to the best of my knowledge and belief.</b>		<b>If applicant is not the owner of record, application must include an original <b>Letter of Authorization</b> from the owner, signed prior to date of application, either notarized or on owner's commercial letterhead. Two most recent annual income/expense surveys along with current rent roll <u>must be submitted with appeals on income producing properties.</u></b>
Given under my hand this _____ day of _____, 20____		
Signature of Applicant/Owner: _____		
Print name of Applicant/Owner: _____		
Phone: Day ( ) _____ Eve/Cell ( ) _____		
E-Mail _____		
Applicant/Owner Mailing Address (if different from property address): _____		
<b>CHECK ONE:</b> I AM THE OWNER OF RECORD      I AM NOT THE OWNER OF RECORD		

<b>Property Address:</b>
<b>Tax Map Reference:</b>

<b>Physical characteristics of property being appealed (please verify all - 'N/A' if not applicable):</b>					
Year Built:			Total fireplaces (incl bsmt):	Gas:	Wood:
Built by:			Type of heating system:		
Final cost to build (if less than 10 years old):	\$		Central air conditioning	Yes	No
Year remodeled & cost:	Year	\$	Basement:	No	Yes
Kitchen remodeled & cost:	Year	\$		1/4	1/3
Bath/baths remodeled & cost:	Year	\$		1/2	2/3
				3/4	Full
			Basement/Lower level finish:	%	or
					Square Feet
			Utilities:	Central Water	Central Sewer
				Well	Septic
Total number of bedrooms:	<b>COMMENTS:</b> (attached additional sheet if necessary)				
Total number of full bathrooms w/tub/shower (incl bsmt):					
Total number of half bathrooms (incl bsmt):					

<b>Sale information on property being appealed:</b>					
Most recent sale: Date:	Price \$	Regular Sale	Short Sale	Bank Owned	
Auction	Family Sale	For Sale by Owner	Gift	Inheritance	Traditional Sale
					Other:
Has the property under appeal been listed for sale in the last 3 years?	No	Yes	Provide date & price:	\$	
If currently for sale, how long on market:	Original List Price \$	Currently asking:	\$		
Has the property under appeal been professionally appraised in the last 3 years?	Yes	No	(List appraised value and date. Submitting a copy of the appraisal may help expedite our review):		

<b>Comparable Properties (attach additional pages if you wish to submit more than 2 comparables):</b>
Provide information below relating to properties whose characteristics, assessments, or sales prices support your assessment appeal. Sales in 2010 and 2011 can be considered for the 1/1/2012 reassessment; however sales that occur in 2012 are not yet relevant. Sales after 1/1/2012 will be factored into the next reassessment in 2014. See below on "How to Receive Assistance and Research Comparable Properties."

<b>Comparable #1:</b>			
Map Reference #:	Property Address:		
Assessed Value:	Land \$	Improvement/Building \$	Total \$
Sale Date:	Sale Price: \$	Land Area:	Zoning:
Year Built:	# Stories:	Style:	Model Name:
State how this property supports your appeal (sale price, uniformity, etc.):			

<b>Comparable #2:</b>			
Map Reference #:	Property Address:		
Assessed Value:	Land \$	Improvement/Building \$	Total \$
Sale Date:	Sale Price: \$	Land Area:	Zoning:
Year Built:	# Stories:	Style:	Model Name:
State how this property supports your appeal (sale price, uniformity, etc.):			

<b>Applicant Remarks (attach additional pages if more space is required):</b>

Appeals may result in values being **affirmed or adjusted upward or downward** to establish a fair and equitable assessment of the property. You will be provided with written notification of the results of the review at the end of June 2012.

**HOW TO RECEIVE ASSISTANCE AND RESEARCH COMPARABLE PROPERTIES:**

- 1) Access Spotsylvania County records at [www.spotsylvania.va.us/departments](http://www.spotsylvania.va.us/departments)
- 2) Call the Assessment Office, Monday through Friday, between 9:00am and 3:00pm (540) 507-7777;
- 3) Visit the Assessment Office located at 9104 Courthouse Rd, Spotsylvania, VA. (Holbert Building, 2nd Floor) or the Real Estate Office (Holbert Building, 1st Floor).