



Office of Real Estate Assessments  
 9104 Courthouse Road  
 P.O. Box 939  
 Spotsylvania, VA 22553-0939

COMMONWEALTH OF VIRGINIA  
 COUNTY OF SPOTSYLVANIA  
 (540) 507-7777

**Tax Year 2020**  
**THIS IS NOT A TAX BILL**

February 5, 2020

**SAMPLE NOTICE**

Tax Map # XX-XX -XX  
 Owner(s) Name  
 Mailing Address  
 City / State /Zip Code

The Tax Rate for 2020 has not been set. The Spotsylvania County Board of Supervisors will hold a Public Hearing regarding the tax rate on March 31, 2020 at Courtland High School, 6:30PM.

**NOTICE OF REAL ESTATE ASSESSMENT CHANGE**

Legal Description: \_\_\_\_\_  
 Land Area: XXXX Sq.Ft/Acres

In accordance with the Code of Virginia, you are hereby notified that the assessment on the above described parcel for **2020** will be as follows:

	1/1/2018 Landbook	1/1/2019 Landbook	2020 Proposed Assessment
	Reassessment Year		Reassessment Year
Land:	50,000	65,000	80,000
Building:	100,000	100,000	150,000
Total:	150,000	165,000	230,000

**DEADLINES:**

**Deadline for appeals to appraisers is 4:30PM Wednesday, February 26, 2020**  
**Deadline for appeals to the Board of Equalization is April 30, 2020**  
**This board must complete its work by June 30, 2020**

APPRAISER#	99	Location of appeal hearings with appraisers: Spotsylvania County, 9104 Courthouse Road, Holbert Building, 2nd Floor Monday-Friday 9:00AM – 3:00PM, February 5 through February 26 <b>(Please bring documentation to support your appeal)</b>
TAX MAP NUMBER	XX-XX-XX	
ACCOUNT NUMBER	1234567	
TELEPHONE NUMBER	(540) 507-7777	

[www.spotsylvania.va.us/502/assessment-office](http://www.spotsylvania.va.us/502/assessment-office)

The Office of Real Estate Assessments reviews and assesses property every two years. This assessment notice reflects the revised assessed value as of January 1st. Spotsylvania County is required to assess property at one hundred percent (100%) of fair market value (Code of Virginia, Taxation Section 58.1-3201).

Prior assessments are shown for reference only. Property values change from year to year due to market appreciation or depreciation, new construction, additions, rezoning, land subdivisions, or other changes. Reassessments ensure accuracy, uniformity and equalization of assessed values throughout the County. This assessment has been made by County staff appraisers.

**PLEASE REVIEW THIS NOTICE VERY CAREFULLY.** While every effort has been made to arrive at a fair and equitable assessment, sometimes errors do occur. If you have questions concerning this assessment or if you need additional detailed information, please call the Office of Real Estate Assessments at (540)507-7777 between the hours of 9:00a.m. - 3:00p.m., Monday through Friday.

**Pursuant to Va. Code § 58.1-3331, you have the right to review and obtain copies of all assessment records pertaining to the Assessing Officer’s determination of fair market value of your real property. In addition, you have the right to request that the assessor make a physical examination of your property.**

**PARTIAL ASSESSMENTS** If you have recently made improvements to your property, your assessment may be based on a partial value.

**LAND USE** If you have commercially farmed five or more acres over the past five years or have twenty acres or more in timber, you may qualify for reduced assessment under the Land Use Program. By law, applications must be filed within 30 days of the mailing of this 'Notice of Real Estate Assessment Change.' For additional information call (540)507-7053 or visit [www.spotsylvania.va.us/657/Land-Use-Program](http://www.spotsylvania.va.us/657/Land-Use-Program). **If you have filed for Land Use, please note that this assessment notice does not show the Land Use Value.**

**REAL ESTATE TAX EXEMPTION FOR ELDERLY AND DISABLED HOMEOWNERS** (Spotsylvania residents only) Real Estate owners 65 or older, or persons permanently and totally disabled prior to January 1st of the tax year may qualify for the Tax Relief Program. For additional information or forms, please visit our website at [www.spotsylvania.va.us/743/Tax-Relief-Program](http://www.spotsylvania.va.us/743/Tax-Relief-Program) or call the Commissioner of the Revenue's Office at (540)507-7053.

**REAL ESTATE TAX EXEMPTION FOR QUALIFIED VETERANS** (Spotsylvania residents only) Pursuant to Virginia Code § 58.1-3219.5 & 3219.6 a real estate tax exemption was enacted to include the principal residence (real property) and up to one (1) acre for veterans who are 100% service-connected, permanently and totally disabled or surviving spouse. For further information please contact the Real Estate Division of the Commissioner of the Revenue's Office at 540-507-7053 or visit our website at [www.spotsylvania.va.us/746/Veteran](http://www.spotsylvania.va.us/746/Veteran)

**REAL ESTATE TAX EXEMPTIONS FOR SURVIVING SPOUSES OF MEMBER OF THE ARMED FORCES KILLED IN ACTION** (Spotsylvania residents only) Pursuant to Virginia Code § 58.1-3219.9 et seq exempts from taxation the real property of the qualifying surviving spouse of any member of the armed forces of the United States who was killed in action as determined by the United States Department of Defense. For further information please contact the Real Estate Division of the Commissioner of the Revenue's Office at 540-507-7053 or visit our website at [www.spotsylvania.va.us/635/Real-Estate](http://www.spotsylvania.va.us/635/Real-Estate)

**NOTIFICATION** By law this notice must be mailed to the property owner. (Code of Virginia, Taxation Section 58.1-3330C) "Any person other than the owner who receives such reassessment notice, shall transmit the notice to such owner, at his last known address, immediately on receipt thereof, and shall be liable to such owner in an action at law for liquidated damages in the amount of twenty-five dollars, in the event of a failure to so transmit the notice. Mailing such notice to the last known address of the property owner shall be deemed to satisfy the requirements of this section."

### **APPOINTMENTS TO DISCUSS OR TO APPEAL THIS ASSESSMENT**

If you believe the proposed assessed value does not represent fair market value or is not comparable with similar properties, please make an appointment to discuss and/or appeal the assessment by visiting the Office of Real Estate Assessments or by calling **(540) 507-7777** between the hours of 9:00 a.m. - 3:00 p.m., Monday through Friday. The taxpayer must provide documentation to support the appeal.

**IMPORTANT** If you wish to discuss your assessment by phone or in person, or to formally appeal your assessment, **DO NOT DELAY** contacting the Office of Real Estate Assessments. Phone conferences and appeal appointments with appraisers fill up quickly and must be **HELD by the deadline noted** on the front of this notice. Any appeal not timely filed shall not be considered. (Spotsylvania Code 21-111).

- To review your assessment with an appraiser, please call (540)507-7777 between the hours of 9:00a.m. - 3:00p.m., Monday through Friday. You can discuss your assessment by telephone or schedule an appointment to meet in the Office of Real Estate Assessments at 9104 Courthouse Road, 2nd Floor. All phone conferences and/or in-person appointments must be **completed** by the appeal deadline date. Anyone other than a family member representing the property owner must bring written authorization signed by the owner.
- If you are unable to informally resolve your dispute with the appraiser, you can file a formal detailed appeal using the form titled '**Application for Review of Real Estate Assessment.**' Appeal forms and instructions are available at the Office of Real Estate Assessments, the Spotsylvania County website, at local libraries, or can be mailed at the request of the taxpayer. Completed appeal forms with supporting documentation must be hand delivered to the Office of Real Estate Assessments or postmarked by the appeal deadline date. Upon hearing such complaints, the appraisers will give consideration and **INCREASE, DECREASE OR AFFIRM** such real estate assessments. The taxpayer will be notified in writing of the final decision at the end of March.
- If you are still dissatisfied with the Assessment, you may further appeal to the Board of Equalization appointed by the Circuit Court. Additional information regarding appeals to the Board of Equalization is available from the Office of Real Estate Assessments.

The Assessment is presumed to be correct. By formal appeal, the burden is on the taxpayer to show that the property is assessed at more or less than its fair market value, that the assessment is not uniform, that it is not equalized, or that there are mistakes of fact. You or your representative must provide supporting documentation when appealing your assessment. All documentation must be submitted with the appeal by the deadline date. **Assessment appeals and supporting documentation will not be accepted after the deadline.** All 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. Written inquiries will receive the same consideration as appointments.

Persons requiring reasonable accommodations in order to participate in the appeal hearings are encouraged to contact the Office of Real Estate Assessments at least 3 days prior to the hearing.