



County of Prince George
Real Estate Assessor's Office
P.O. Box 68
Prince George, VA 23875
Phone (804) 722-8629 Fax (804) 732-3977
assessor@princegeorgeva.org



THREE STEPS IN THE APPEAL PROCESS

- 1. Administrative Appeal to the Real Estate Assessor's Office**
- 2. Appeal to the Board of Equalization**
- 3. File Suit in Circuit Court**

1. ADMINISTRATIVE APPEAL

The County Assessor's Office has completed an extensive review of property sales during the last year and compared those sales to the properties' current assessed values. State law (VA Code 58.1-3201) requires jurisdictions to assess property at 100 percent of its fair market value. Our goal is to have accurate and equitable assessments that reflect true fair market value. Fair Market Value has been defined by the courts of Virginia to mean "*the price which it will bring when it is offered for sale by one who desires but is not obligated to sell it, and is bought by one who is under no necessity of having it.*"

The market value of real estate changes every year, regardless of whether a particular property is sold during the year. If homes or land in your neighborhood are selling for more now than they did last year, then your assessed value will increase. Assessed values can also increase if specific improvements have been made to your property.

The Assessor's Office does not set value. The citizens of the county determine value by creating the real estate market. The Assessor's Office interprets the real estate market and creates valuation models to determine assessments in an equitable manner.

By bringing to our attention any errors that we have in our records regarding your property, the more accurate and equitable we can be in the assessment process.

If you review your property record and feel that the assessment is inaccurate, exceeds market value, or is inequitable with similar properties, then fill out an Assessment Review form. Assessment Review forms can be picked up in the Assessor's office, mailed or faxed to you, or downloaded from the County's web site. If the information presented indicates that a review is warranted, the property may be inspected and you will be notified in writing when a decision is made. If you believe that there are errors in our records, please notate on the appeal form that you would like to be present for a physical inspection of your property. At that time, you may bring to the appraiser's attention any characteristic that you feel may affect value. Reviews may result in an increased assessment, a decreased assessment, or no change.

2. APPEAL TO THE BOARD OF EQUALIZATION

Board of Equalization for Prince George County

The Board of Equalization (BOE) for Prince George County consists of five members who are county citizens and "freeholders," or property owners, in the county. The BOE is independent of the Assessor's Office and its members are recommended by the Board of Supervisors and appointed by the Circuit Court. The BOE has the authority to decrease, increase or affirm



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individual real property assessments in order to attain uniformity in assessments and equal distribution of the county's tax burden. The Code of Virginia states that 30% of the BOE Members shall be commercial or residential real estate appraisers, other real estate professionals, builders, developers, or legal or financial professionals, and at least one such member shall sit in all cases involving commercial, industrial or multi-family residential property, unless waived by the taxpayer. Board members must complete the basic tax assessment course given by the Virginia Department of Taxation.

The Board of Equalization has considerable powers in the matter of equalizing the burden of real estate taxation but has no other legal authority.

Chapter Nineteen of Title 58.1 of the Code of Virginia delineates the powers and responsibilities of local boards of equalization as follows:

A Local Board of Equalization Must:

- *Hear all complaints concerning and receive all objections to the real estate assessment of any taxpayer from the taxpayer or his agent;*
- *Hear all complaints concerning and receive objections to the real estate assessment of any taxpayer from the city or county attorney or the appointed representative of the city or county;*
- *Make public advertisement of its meetings;*
- *Keep minutes of its meetings and notify the property owner and assessor of any assessment change; and*
- *Correct any known duplications or omissions in the assessment roll.*

A Board of Equalization May:

- *Summon before it any taxpayer or any other person to furnish information relating to the real estate of any and all taxpayers; to answer, under oath, all questions touching the ownership and value of such real estate and to furnish books of account or other documents containing such information;*
- *Require the real estate assessor of the locality to attend its meetings (without additional compensation) and to inform the board of such inequalities in assessments as may be known to him;*
- *Enter and inspect any real estate subject to equalization by the board; and*
- *Decrease, increase or affirm any assessment so that the ends of justice will be served in that the burden of taxation will rest equally upon all citizens of the locality.*

The Board of Equalization Cannot:

- *Void a general reassessment or annual assessment;*
- *Order a reassessment;*
- *Make overall (blanket) increases or decreases in assessments for the locality;*
- *Increase any assessment without first notifying the property owner and providing an opportunity to show cause against such increase, unless such property owner has already been heard;*
- *Make assessment changes that are either retroactive for past years or prospective for future years; or alter assessments on any real estate assessable by the State Corporation Commission or the Department of Taxation.*



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Board of Equalization Appeal Procedure

To request a hearing before the BOE, property owners or their agents must complete the required application that can be obtained either by contacting the Assessor's office, or by downloading it from the county web site. Your application must be complete when submitted and include any documents that you plan to present to the Board of Equalization when presenting your case. This would include any appraisals, inspection reports, soil tests, maps, plats or surveys.

An appeal to the Board of Equalization is not a complaint about higher taxes. You must attempt to prove that your property's market value is either inaccurate or inequitable when compared to similar property types.

You may appeal to the Board of Equalization based on the following:

- 1) The data in the real estate office is incorrect on items that affect value. (i.e one bath not two, or a carport instead of a garage).
- 2) The assessed value exceeds 100% of fair market value.
 - a) The best evidence of this would be to compare recent sales of similar properties. If you have evidence that similar properties have sold for less than the estimated market value of your property, submit a list of recently sold comparable homes or land in your appraisal neighborhood or similar area.
 - b) Current real estate sales listings of similar properties may be submitted for review.
 - c) A recent appraisal performed by an appraiser licensed in the Commonwealth of Virginia.
- 3) The assessed value is not equitable when compared to similar type properties.
 - a) A comparison of the current assessments of similar properties.
 - b) This should show that even though the estimated market value of your property may be valid, it is not equitably appraised with properties similar to yours.

You must have strong enough evidence to show that the assessor's value is incorrect.

State law puts the burden of proof on the property owner to show that the assessment is incorrect. (Virginia Code § 58.1-3379)

Please contact the Real Estate Assessor's office for assistance in finding sales and comparable assessments in your appraisal neighborhood. This information can also be found on our website at <http://www.princegeorgeva.org/assessor/index.html>.

3. FILE SUIT IN CIRCUIT COURT

Property owners who do not agree with the ruling of the Board of Equalization may appeal their assessment to the Circuit Court of Prince George County. This is not an administrative procedure and filings must be made to the Clerk of the Circuit Court. The property owner may need to secure the services of an attorney to make the necessary filings to the Circuit Court.