

**BOARD OF SUPERVISORS
COUNTY OF NEW KENT
VIRGINIA**

O-25-09

At the regular meeting of the Board of Supervisors of the County of New Kent in the Boardroom of the Administration Building in New Kent, Virginia, on the 14th day of December, 2009:

Present:	Vote:
Stran L. Trout	Aye
Thomas W. Evelyn	Aye
D. M. Sparks	Aye
James H. Burrell	Aye
W. R. Davis, Jr.	Aye

Motion was made by Mr. Sparks, which carried 5:0, to adopt the following ordinance:

**AN ORDINANCE AMENDING, RESTATING,
AND READOPTING CHAPTER 66,
ARTICLE II, PROPERTY TAXES
TO THE NEW KENT COUNTY
CODE OF ORDINANCES**

WHEREAS, the Board of Supervisors has resolved (R-02-09) to empower the Commissioner of Revenue to assess real property in New Kent County biennially; and

WHEREAS, the Board of Supervisors now wishes to establish an orderly process for equalizing the assessed value of real property;

NOW THEREFORE BE IT ORDAINED that Chapter 66, Article II, Property Taxes, of the New Kent County Code be amended, restated, and readopted as set forth below:

Sec. 66-38. Biennial assessment and equalization.

Real Property in New Kent County shall be assessed and equalized for local taxation every two years, with the effective date of the first such biennial assessment being January 1, 2010.

(Ord. No. O-02-09, 1-12-2009)

Sec. 66-39. Board of equalization established.

Pursuant to section 58.1-3370, of the Code of Virginia, there is hereby established a temporary board of equalization which shall be called the New Kent County Board of Equalization of Real Estate Assessments.

Sec. 66-40. Organization of Board.

The Board of Equalization shall consist of five (5) members appointed by the county circuit court, as provided by section 58.1-3370, of the Code of Virginia. Each member shall be a resident of New Kent County, a majority of whom shall be freeholders. At least two of the members shall be commercial or residential real estate appraisers, or 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. In order to be eligible for appointment, such members shall attend and participate in the basic course of instruction for assessing officials as required by section 58.1-3374 of the Code of Virginia. The board shall elect a chairman and secretary from among its members. The terms of the members shall expire on Dec. 31 of the year that they are appointed. In addition, at least once in every four (4) years of service on the board, each member shall take continuing education instruction provided by the Virginia Tax Commissioner pursuant to section 58.1-206 of the Code of Virginia.

Sec. 66-41. Compensation of board members.

Compensation of members of the board of equalization shall be set on a per diem basis by resolution of the board of supervisors and shall be limited to the number of days, which in the opinion of the board of supervisors is sufficient to complete the work of the board of equalization but in no event more than ninety (90) days.

Sec. 66-42. Clerical assistance and expenses.

The Board of Equalization may seasonally employ necessary clerical and other assistants and incur other necessary expenses, all subject, however, to the approval of the board of supervisors.

Sec. 66-43. Hearings of the Board of Equalization.

The Board of Equalization shall sit beginning on March 1, or the first day thereafter which is not a Saturday, Sunday or a legal holiday, of each even-numbered year for hearing the applications of property owners for correction of their assessment(s). In no event shall such hearings be held earlier than thirty (30) days after the date the county assessor has completed his hearings. The board of equalization shall provide ten (10) days notice, as required by section 58.1-3373 of the Code of Virginia, of the place and time of its sittings to equalize real estate assessments. All property owners wishing to be heard must file an application for hearing on or before February 28 of each such year or within thirty (30) days of the termination of hearings by the county assessor, whichever is later. Forms for such application shall be available at the office of the county assessor and no property owner who fails to meet the filing deadline shall be heard. The Board of Equalization shall conduct hearings on a continuing basis and

conclude its work on or before May 31 of such year. The board of equalization shall conclude its duties by June 30 of the year in which they are appointed. In the event that the circuit court shall grant an extension of time for the completion of reassessments pursuant to the Code of Virginia section 58.1-3257, all times set out in this section shall automatically be extended likewise.

Sec. 66-44. Records of Board of Equalization.

The Board of Equalization shall keep written minutes of all meetings, and all working papers and evidence presented shall be properly indexed and filed in the office of the county assessor. All such documents and working papers shall remain the property of the county.

Sec. 66-45. Notices.

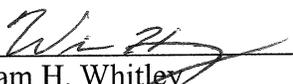
All notices shall conform to the requirements of sections 58.1-3330 and 58.1-3378 of the Code of Virginia, and shall in addition all notices of assessment shall contain all filing deadlines and dates of sitting of the county assessor and the board of equalization.

Sec. 66-46. Finality; review by board of equalization prerequisite to bringing action in circuit court.

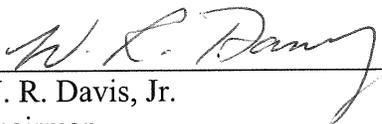
(a) The assessor's assessments shall be final unless appealed to and subsequently revised by the board of equalization. The board of equalization's decision concerning an assessment shall become final when certified by the board to the real estate assessment office, subject only to judicial review provided by law.

(b) Any person still aggrieved by an assessment after review by the board of equalization may then apply for relief to the circuit court of the county in the manner prescribed by Code of Virginia, §§ 58.1-3984--58.1-3989, but review by the board of equalization shall be a prerequisite to applying to the circuit court for relief.

This ordinance shall be effective immediately.



William H. Whitley
Interim County Administrator



W. R. Davis, Jr.
Chairman