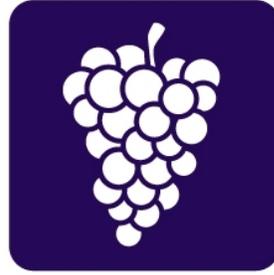


# New Kent

C O U N T Y



V I R G I N I A

## **GUIDE TO APPEALING REAL ESTATE ASSESSMENT**

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## PREFACE

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**OBJECTIVE:** Filing for an appeal of a real estate assessment can be an intimidating process. Completing the application and finding comparable sales is often an overwhelming for someone that does not work in real estate. This guide was designed to educate those who wish to successfully file for an appeal of the real estate assessment by detailing each step of the appeal process from the decision to appeal through the informal appeal hearing.

**BACKGROUND:** New Kent County utilizes the Vision Appraisal Computer-Assisted-Mass-Appraisal, or CAMA, system for maintaining property information and for developing the real estate market model. To determine the value of a property, the Vision Appraisal CAMA system will take all the property characteristics and assign them values based upon a market-driven computer model. Not every parcel will fit into this computer model. For these parcels, and many others, there is an appeal process designed to assist concerned taxpayers in notifying the assessor of a possible over assessment, under assessment, or inequity in assessing of real property.

**TOPICS COVERED:** This guide covers several major aspects of the appeal process:

- Legal Basis for Appeal
- Obtaining Appeal Forms
- Completing the Application
- Researching Comparable Sales and Properties
- Attending the Informal Appeal

**ADDITIONAL INFORMATION:** For more information regarding the reassessment process, please view our website at <http://www.co.new-kent.va.us/index.aspx?NID=195>.

**AUTHOR:** This guide was completed by Devin Caldwell in February of 2014 and updated in January 2016.

## **LEGAL BASIS FOR APPEAL**

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So you've received your real estate assessment in the mail or looked it up online. There are a couple possible scenarios that could happen upon reviewing your new assessed value.

**1) You feel that the assessed value is appropriate for your property.**

Hopefully this is the situation you find yourself in. If this is the case, no further action is required by the taxpayer.

**2) You're unsure if the value assigned to your property is appropriate or not.**

If you don't work in real estate or haven't recently purchased your home, you may not know whether or not your assessed value is appropriate. If this is the case, you may want to research assessed values and recent sales of properties similar to yours to determine if your assessment is suitable for you.

While this can be a daunting task, there are numerous resources available to you. This guide is an excellent place to start. Feel free to skip page 9 for resources available to the taxpayer as well as guidance on researching comparable sales and/or properties. After you've completed your own review, feel free to visit this page again.

**3) You find one or more items on your property record card that are factually incorrect.**

A real estate appeal isn't necessary at this point. Factual errors can be reported and corrected by our office at any point during the year. If you notice the factual error prior to the appeal deadline, notify our office immediately. The error will be corrected and you will be given an adjusted value. Waiting until after the deadline to notify our office would mean losing the ability to appeal your assessment if you do not agree with the corrected assessed value.

**4) You feel that the assessed value is too low or too high compared to what it would actually sell for on the real estate market as of January 1.**

**5) You find that after reviewing your neighbor's assessments, or other properties within the county that your assessment seems out of line/lacking in uniformity with similar types of properties.**

State Code § 58.1-3379 provides that the only legal reasons for appealing real estate tax assessments are that the property is not assessed at fair market value or that the assessment is not uniform with similar properties. If you find yourself in either of these two situations, you should consider filing a real estate appeal with the Commissioner of Revenue's office prior to the appeal deadline.

## **OBTAINING APPEAL FORMS**

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This section covers the different methods available to the taxpayer for obtaining appeal forms. It should be noted that some approaches are recommended over others. For example, a taxpayer can download an application on the New Kent County website faster than calling the Commissioner's office and have one sent by mail. While both options are acceptable; the first option gives the taxpayer more time to complete and submit the application prior to appeal.

**1) Online:** <http://www.co.new-kent.va.us/index.aspx?NID=525>

Appeal applications are available on the New Kent County website in PDF format. This is the quickest method for obtaining an appeal application. If your computer does not support PDF format, please use one of the other available methods for obtaining an appeal form.

**2) E-mail:** [reassessment@newkent-va.us](mailto:reassessment@newkent-va.us)

Another relatively quick way for receiving the application is by contacting our office directly by e-mail. Through e-mail we are able to respond quickly and the taxpayer receives the application sooner than through the postal service. If you are unable to open PDF documents, you can request the application in a Word document.

**3) Fax: (804) 966 – 5562**

A request by fax will need to contain:

- Name of the individual/company requesting the application
- Desired method for sending the application (return fax number, email address, etc.)
- A phone number to contact in the event that there is an issue with the request

**4) Mail: PO Box 99, New Kent, VA 23124**

Please be aware that this is one of the most time-consuming methods for requesting an application. The taxpayer will be missing out on the several days it will take to send the request and receive the application back by mail. Deadlines will not be extended for applicant's whom wait until the last minute to request an application by mail.

**5) Phone: (804) 966 – 9610**

Due to the volume of calls expected, contacting by phone may be the least timely method for receiving an application.

## **COMPLETING THE APPLICATION – PAGE 1**

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This portion of the guide will make the following assumptions:

- You've decided to appeal based upon fair market value or lack of uniformity
- You've already obtained your real estate appeal form

Once you've received your appeal form; look over it carefully. Read the instructions in their entirety so that you're aware of all that is expected of the taxpayer when filing. To elaborate on a few key points of the instructions:

- Applications received that are not completely filled out will not receive a hearing. We do our best to contact all applicants whom are missing information but this is not a guarantee. To ensure that your case is heard, you must complete the application to the best of your knowledge.
- Adhere to any deadline listed on the application. Taxpayers are generally given more than the legally prescribed time limits to submit an application. The reassessment is advertised in the paper and assessments are available online. Due to the Board of Equalization appeals starting immediately after the Commissioner of Revenue's appeals, extensions cannot be granted.
- The Commissioner's office will review any appraisal report or professionally prepared opinion of value submitted with your application. However, the taxpayer must be aware of the effective date of the appraisal or opinion of value before submitting it to our office. Reassessment values are determined by analyzing the entire years' worth of sales immediately preceding the January 1 effective date of the assessment. For an appraisal or opinion of value to be an effective tool in your appeal, the report must cover the same sales.

After you've reviewed the application and read the instructions, it's time to start filling it out. If you have a copy of your current Notice of Change in Assessment; it will help in completing the form.

### **1) OWNER**

Complete with the name of the owner as of January 1. If you are filling the form out on behalf of someone else or purchased the property after January 1 you do not write in your name. It must be who legally owned the property as of January 1. This information can be found on the current Notice of Change in Assessment. If you do not have this information, you can use any of the information in the prior chapter to either look the information up online or contact our office.

## 2) MAILING ADDRESS

Complete this section with the mailing address you wish to be contacted at with the final determination of value notice.

## 3) PROPERTY DESCRIPTION

- a. **Tax Map # & PID #** – The Tax Map # and PID # can be found in one of several places. The easiest place is locating it on the current Notice of Change in Assessment. If you do not have this information, you can use any of the information in the prior chapter to either look the information up online or contact our office.
- b. **Street, City, State & Zip** – Complete this section with the physical address of the property (if applicable) and not the mailing address; unless they are the same.
- c. **2016 Land, Improvement & Total** – Complete this with the information found on the current Notice of Change in Assessment. If you do not have this information, you can use any of the information in the prior chapter to either look the information up online or contact our office.

## 4) BASIS FOR APPEAL

Remember that the State Code of Virginia defines that an appeal can only be heard on the basis of being above/below “Fair Market Value” or having “Lack of Uniformity” with similar properties.

Imagine that you sold your property on January 1. What do you think the property would sell for? If your answer is lower or higher than your assessed value, you would select “Fair Market Value” as the basis of your appeal.

**IMPORTANT NOTE:** Please be aware that real estate assessments are not an exact science. Three different property appraisers could assess one property as of the same date and each could come back with a different value. For this reason, it will be difficult to contest an assessed value of \$350,000 with an opinion of value of \$355,000.

If you compare your property to other properties within the county and notice that they are being assessed inequitably, you would select “Lack of Uniformity” as the basis of your appeal. As an example, let’s say you notice that you are assessed for your paved driveway but your neighbor who has a similar paved driveway is not. That would be a lack of uniformity.

**IMPORTANT NOTE:** When comparing properties, remember that not every Style of home is assessed at the same price per square foot. Also avoid looking at acreage on a price per acre basis unless they are similar. Someone who purchases one acre parcel of flat open land would not pay the same price per acre as someone who purchases 50 acres of steep sloping land.

We've already covered that "factual errors" is not a recognized reason to file an appeal. However, we still provide the option on the application for several reasons as many people are not aware that they can report errors at any time throughout the year.

Another reason is that someone may notice an error on their assessment right before the application deadline. These individuals will often fill out an appeal in the event that the corrections could not be made until after the appeal deadline. Thus they do not lose their ability to appeal in the event that the corrected assessed value is not to their expectations.

We still review the applications submitted based upon factual errors and notify applicants of the changes made to their assessment. They are provided an option to continue with an appeal or to withdraw their application based upon those changes.

#### **5) APPLICANT'S OPINION OF THE ASSESSED VALUE AS OF JANUARY 1**

If you already have an idea of what the property is worth; complete the Land, Improvement, and Total Value on the appeal application. If you do not have an opinion of value yet, do not worry. Turn to page 9 of this guide to review the numerous ways of researching a property. After your completing your own review, you should be able to return and complete this section of the application.

**IMPORTANT NOTE:** You must complete this section before submitting your application. In order to hold a productive hearing, the assessor needs to know if the applicant feels that their property is under or over assessed and to what degree.

#### **6) APPLICANT'S SIGNATURE**

The applicant must sign and date their application. Per the instructions included on the application, if the applicant is not the current owner of record of the subject property, the application must include an original Letter of Authorization from the owner. If this is the case, an appeal will not be heard without this letter.

Remember to include your contact information! This information is used to contact applicants and schedule appointments. Applicants who do not leave phone or e-mail information must be contacted by mail. Due to the additional time it takes to contact the applicant, they will run the risk of having very few time slots left to pick from for their hearing.

## **COMPLETING THE APPLICATION – PAGE 2**

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This is perhaps the most important step to get right in preparation for a real estate appeal. It can also be the most daunting task.

**IMPORTANT NOTE:** The Commissioner's office can be contacted for questions regarding the preparation of your appeal. However, we cannot find comparable sales and properties for you. Virginia State Code § 58.1-3379 places the burden of proof solely on the applicant in the appeal process. While we wish to help you in any way we can, we simply do not have the resources to find comparable sales/properties for all applicants. There are numerous resources available online as well as in our office to assist taxpayers complete their applications.

This section of the guide is broken down into two parts:

- Online Resources Available to the Taxpayer
- What Makes a Good Comparable Sale or Property?

### **PART 1 – ONLINE RESOURCES AVAILABLE TO THE TAXPAYER**

#### **1) Vision Government Solutions Online Hosting of Reassessment Data**

**<http://gis.vgsi.com/NewKentCountyVA/>**

VGSI, our assessment software provider, hosts all of our assessment data online. Typically this website is updated daily with new transfers, new construction and data corrections. Examples of how this site can be helpful:

- Look up individual properties by address, owner name, Map #, PID #, etc. The taxpayer can use this tool to view the property details and assessments of any property in the county at any point during the year. This can be useful if you have a particular property you want to compare to yours.
- Look up properties by street. This could be useful if you want to compare your property against your neighbors.
- Perform a sales search. The taxpayer can use this utility to find any properties similar to their own that have sold within the desired time frame. To make an effective appeal case, one must look at sales within one year preceding the effective date of the reassessment. For example: if the reassessment was effective January 1, 2016; then comparable sales should have occurred in the calendar year of 2015.

## 2) New Kent County Online Parcel Data

<http://www.co.new-kent.va.us/index.aspx?NID=200>

New Kent County hosts additional property information on our website. As of January 2016, this page contains the following information:

- Online Real Estate Database – This first link will take you to the VGSI hosted data covered on the previous page
- Real Estate Data in Excel – This Microsoft Excel file contains a record for each property in the County. Each record contains all available information regarding that property. This includes, but is not limited to: current owner with sale date and sale price, property assessment, building construction details, square footage, total acreage, zoning, district, etc.
  - **NOTE:** This file will assist any taxpayer wishing to review a property based upon uniformity since this file will contain all properties; not just ones that have sold within the last year. The taxpayer can view all properties in the County that share common features through sorting and filtering.
- Real Estate Land Books – These links provide PDF copies of the New Kent County Land Books. These books typically show the prior year information tax information and would not be helpful in developing an appeal.
- Real Estate Land Transfers – PDF and Excel copies are available for each property that has transferred; organized by year then by month.
- Interactive GIS – This link will take you to a separate GIS website hosted by Timmons/Web Logistics. Data available on this site is managed by the New Kent County GIS department. However, much of the Vision assessment data is also pulled into this system. This is available for taxpayers whom prefer a more visual research tool, may know the location but not the address of a certain property, etc.

## 3) Reassessment Materials

<http://www.co.new-kent.va.us/index.aspx?NID=525>

At the above link, New Kent County Commissioner of the Revenue's office hosts all of their Applications & Tax forms. Of the most interest on this page will be the Qualified Sales Spreadsheet found under Reassessment Materials. This spreadsheet, like the New Kent County Real Estate Records (Excel Format) file mentioned above, contains all available property information. However, this file has been narrowed down to only include properties reviewed for the current assessment. This will be the best available tool for those wishing to review their property based upon fair market value.

## **PART 2 – WHAT MAKES A GOOD COMPARABLE SALE OR PROPERTY?**

There are several key areas to look at when choosing a comparable property. This guide covers the basics but the applicant must use their own judgment when selecting comparable sales.

- 1) Land** – When comparing your property to another, take a moment to look at how the land is assessed.
  - a. A good comparable will contain a similar amount of acreage. It will be difficult to make a sound appeal if, for example, you’re comparing a 2 acre parcel against a property that contains 15 acres.
  - b. Also take a look the “Special Calcs” applied to the property to ensure that properties have similar features. If you’re property has steep topography, you may want to find a similar type of parcel. This may not always be possible, but be aware that you may have to take into account adjustments to sale prices for properties that contain differences such as this.
- 2) Improvements (if applicable)** – If you’re comparing improvements (structures built on the land), you’ll want to make sure that the buildings are as comparable as possible. This topic is explored further in the next chapter.
  - a. Try to find a property that has a similar type of style. The sale of a one-story home would not make a good comparable to a two-story home, even if they have the same amount of square footage.
  - b. Try to find a property that has similar amount of living area. Even within the same style of home, there are differences in prices per square foot based upon total square footage as buyers often pay less and less per square foot in larger homes.
  - c. When comparing homes against yours, it also helps to check out some of the construction features. How does the exterior siding compare to your home? The bed and bath count? All these items can add up and make a significant impact on the sale price.
- 3) Sale Date (if applicable)**
  - a. When appealing on the basis of uniformity, you won’t have to worry about when a property sold. You’re exclusively comparing the property factors without regards to market value.
  - b. If you’re appealing based upon fair market value, you’ll want to ensure that the properties that you’ve selected are qualified, arms-length transactions that have sold within the year immediately prior to the effective date of the assessment. The property is a qualified sale if it’s a typical market sale. There must be a willing buyer and a willing seller. For this reason, foreclosures are not considered qualified sales.

## **COMMON MISTAKES MADE BY APPLICANTS**

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### **1) The appeal application is submitted without comparables or with poorly chosen comparables**

There are few things that will damage an appeals credibility more than a lack of comparables or poorly chosen comparables. The appeal process is the taxpayer's opportunity to show the assessor why he or she believes the assessed value is inappropriate for their property. Not including credible documentation is incredibly damaging to the chances of having a successful appeal as it provides little information to support the applicant's opinion of value.

### **2) The appeal application includes computations involving the direction division of acreage**

Perhaps one of the most common mistakes in appeals involving land assessments is the tendency for applicant's to want to divide acreage by assessed values for a single generic "price per acre." Unfortunately, land is rarely that simple.

For example, Applicant A owns a 1 acre parcel valued at \$43,000. Applicant A's neighbor owns a 3 acre parcel assessed at \$50,000. By direction division, Applicant A is assessed at \$43,000 per acre and their neighbor is assessed at just under \$17,000 per acre. However, market sales indicate time and time again that buyers are willing to pay a premium for the first acre of land but will pay substantially less per acre any residual acreage.

Another reason to not use direct division, even for properties with similar acreage, is that not all parcels are equal. For example, imagine two parcels that each contain exactly 50 acres. Parcel A is assessed at \$5,000 an acre but Parcel B is assessed at \$3,000 an acre. This may appear to be a lack of uniformity, however closer inspection reveals that this is not the case. Rather, the difference is in the breakdown of the acreage. Parcel A contains 50 acres of useable, wooded land. Parcel B contains 20 acres of rolling open land, 20 acres of steeply sloped wooded land, and 10 acres of swamp. These two properties are inequitable on a price per acre basis.

Direction division of acreage is ineffective when comparing two properties that are not extremely similar. Price per acre can be an effective tool only if the applicant is careful in their selection of comparable properties.

### **3) The appeal application includes computations involving the direction division of square footage of the dwelling**

Another common mistake in appeals is that many applicants attempt to divide the square footage of a home by the assessed value, similar to finding a price per acre. This often leads applicants

unrealistically comparing two homes that are otherwise unequitable. Much like the price per acre, this tactic can be used only if the applicant is careful regarding the selection of comparable properties.

As an example, Applicant A owns a 2,200 square foot ranch style home assessed at \$60 a square foot. The applicant attempts to compare this to their neighbor, whom own a 2,200 square foot split-level style home. However, they will find that the neighbor is assessed at \$50 a square foot. This is because different styles of homes sell for different amounts on the market even with the same amount of square footage. Split-levels are typically seen as less desirable in the current market. These realities are reflected in the assessed value of the home based upon market sales.

Another example where direction division would not be effective is with homes that have vastly different square footages. For each style of home, there is a “standard size”. This reflects the amount of square footage most commonly seen with that style of home. Homes that exceed this amount will typically begin to see a reduction in the price per square foot. This is similar to the idea of buying in bulk at Costco, Sam’s Club, etc. While the buyer is willing to purchase more than the norm, or more than the standard size, they are doing so at a reduced price per square foot. For this reason, Applicant A would be remiss to compare his 1,500 square foot ranch home to his neighbor’s 3,200 square foot ranch home on a price per square foot basis.

When reviewing prices per square foot, another factor to keep in mind are the additional areas of the home that don’t qualify as living space. Areas such as an attached garage, covered porch, or unfinished basement all add value to a home without contributing to the living area. Care must be taken when comparing a 2,400 square foot transitional home without an attached garage, large rear deck, and full finished basement to a similar sized transitional home that features all of these items.

Lastly, the applicant needs to review construction features when selecting appropriate comparable properties and sales. Exterior siding, roofing structure, bedroom and bathroom count, and more all play a factor in determining prices per square foot.

**IMPORTANT NOTE:** In the real world, comparable properties are almost never exactly the same as the subject property. The point of this guide isn’t to dissuade the taxpayer from using price per square foot or acre. Rather, it is designed to help the applicant find the best match and appropriately account for differences between properties when making such comparisons.

**4) The appeal application includes comparable sales that are either too old, too new, or are not qualified, arms-length transactions**

Applicants frequently include sales that are either outside of the reassessment criteria or are not arms-length transactions. When selecting comparable sales, pay careful attention to when the

property sold. The sale date must be within one year immediately prior to the assessment effective date. Including a sale outside of the range considered by the assessor will not support the applicant's opinion of value.

Also check to see if the property is qualified in the assessor's online database (the sale will be marked with a "Q" or a "U" to indicate if it's Qualified or Unqualified, respectively). The assessor is unable to include unqualified sales when analyzing the market for the purposes of reassessment; per IAAO standards. Therefore, including an unqualified sale with an appeal is not proper support for the applicant's opinion of value.

#### **5) Appeal includes listings for homes that have not yet sold**

Similar to the previous question, the applicant should not include any listings for homes that have not sold. The assessor can only consider properties that have sold as an indication of market value. A listing does not indicate what a willing buyer will pay for a property but an indication of a price the seller is hoping to receive.

#### **6) The appeal application includes supporting documentation that is out of date, too generic, etc. (Example: A newspaper article indicating an average of 17% decline in assessed values across Virginia)**

Attempt to steer clear of published average percentage of change when preparing a real estate appeal. While they can be useful for judging the overall health of the market in your area; they are in fact just *averages*. In a reassessment year, some neighborhoods may experience an increase in sale prices. Other areas may see a dramatic decrease. Judging the change in your property value based upon an average of all these changes, even if published for New Kent County only, is not advisable. Instead, research sales of similar homes in your area and make a determination if your assessed value is appropriate.

#### **7) Appeal based upon a current appraisal**

If you have a current appraisal, understand that your assessment most likely will not be exactly the value your specific individual property appraiser determined; especially if their appraisal is not effective as of the same day as your assessment.

Real estate assessments are not an exact science. A homeowner could contract three different individual property appraisers and each will come back with a different value. However, all three values should be roughly within the same range. Review your current appraisal and determine if the difference in value is significant enough to warrant a real estate appeal. If there is a substantial difference in value; chances are it may be directly related to factual errors on your property record.

It's also important to note the distinction between an individual property appraisal and an ad valorem real estate tax assessment. Whereas individual property appraisals take a subject property and find several comparable sales specific to that property; real estate assessments are generated from a computer model that has been developed after analyzing an entire year's worth of sales for the entire county.

#### **8) Appeal based upon recent sale of a home**

If you recently purchased your home and find that the assessed value is different from your purchase price; review sales of similar homes in your area. If your purchase of the property was an arms-length transaction (willing buyer and willing seller) then the difference in value could be due to either other sales or due to factual errors on the property record card. Prior to filing for an appeal; it would be your benefit to both review the factual details of your property record as well as sales of similar homes.

As an example, assume Applicant A purchases a home in January for \$300,000. However, for this example assume the market increases significantly over the next twelve months. Several homes similar to Applicant A's are built and sold in the same neighborhood for \$350,000.

Applicant A's assessment will most likely be closer to \$350,000 despite having only paid \$300,000 for the property.

A real estate assessor must consider all qualified sales within that year. In this example, the market has clearly demonstrated that the property is worth more than the applicant's purchase price, even though it was a qualified sale. Therefore, Applicant A would most likely not succeed in an appeal to lower the assessment of the home to \$300,000 based solely upon purchase price.

## **SUBMITTING AN APPLICATION**

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This section covers the different methods available to the taxpayer for submitting appeal forms.

**1) E-mail: [reassessment@newkent-va.us](mailto:reassessment@newkent-va.us)**

Taxpayers are encouraged to scan and submit their appeal applications by email. This method saves the taxpayer time and money compared to submitting by mail or by traveling to the Commissioner's office to drop the application off in person. The applicant will also benefit from having proof that the application was sent in the event there is an error. Our office will send a receipt confirmation for each application received via e-mail.

**2) Fax: (804) 966 – 5562**

Unfortunately, not all fax machines were created equal. As such, when submitting your application via fax; please include the name of the applicant as well as contact information in the event that there is a problem with the fax, such as part of the document not being legible.

**3) Mail: PO Box 99, New Kent, VA 23124**

Applications can be sent to the Commissioner of Revenue's mailing address.

**4) In person: 12007 Courthouse Circle, Room #202, New Kent, VA 23124**

Applications are also accepted in person at the Commissioner of Revenue's office, located in the New Kent County Administration Building.

## **ATTENDING THE INFORMAL APPEAL**

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After you've submitted your real estate appeal application; please allow a few weeks for processing. You will be contacted by the Commissioner of Revenue's office using the information submitted on your application. Due to the Commissioner of Revenue's appeal deadlines and the Board of Equalization appeals beginning immediately following the Commissioner of Revenue's appeals, there will be a limited window to hold an appeal. However, we will do our best to schedule an appointment that is convenient for you.

There are a few key items to remember when attending your appeal.

- 1) This is an informal appeal! Please feel free to dress comfortably. Jeans and a t-shirt are perfectly acceptable.
- 2) Each appeal typically lasts for 15 minutes. If you've brought any additional documentation with you, please have them organized and ready in time for your appeal.
- 3) Please attend your hearing with a non-combative attitude. The Commissioner of Revenue's appeals process is designed to be less like a courtroom and more of a discussion.
- 4) The Code of Virginia places the burden of proof on the taxpayer. The taxpayer would be remiss in expecting the assessor to provide any additional documentation to what is already available online or in the office.
- 5) Regarding the format of the appeal: most appeals will begin with the assessor listening to the taxpayer's concerns and reviewing any documentation provided with the appeal or at the hearing. What follows from this point varies. The assessor may review the property record with the taxpayer, ask any additional questions regarding the appeal, provide documentation he/she has researched prior to the appeal, etc.
- 6) **Final determinations will not be made at the time of the hearing.** Notices will be sent to taxpayers at the conclusion of the appeals. If the taxpayer is unsatisfied with the result, information regarding the next step of the appeal process will be included with this notice.