



Account No.: _____

Tax Map Number: _____

Board of Equalization Application

Office of the Assessor of Real Estate

This form must be completed and filed with the necessary attachments and submitted to the Office of the Assessor of Real Estate (442 West Washington Street, Suffolk, VA 23434) by close of business of May 1, 2020 to be considered for review of the January 1, 2020 valuation. Electronic submissions are welcome, but must include all supporting documentation, and the original signed application must be submitted prior to or at the time of any board hearing. **A separate application and necessary attachments must be filed for each separately assessed parcel.**

An application will be considered complete only when...

- All "Property and Ownership Information—Recorded Ownership" is filled out
- Supporting evidence is provided for A, B or C under the "Basis of Review"
- The form is signed by an owner or authorized agent
(Anyone other than the recorded property owner must file a Suffolk Agent Authorization form)
- All information for the appropriate property type is provided as specified below.

RESIDENTIAL PROPERTY CHECKLIST

- _____ Application form complete
- _____ If not owner—Agent Authorization
- _____ Copy of any appraisal with an effective valuation date between January 1, 2019 and December 31, 2019

COMMERCIAL PROPERTY CHECKLIST

- _____ Application form complete
- _____ If not owner—Agent Authorization form
- _____ Copy of any appraisal with an effective valuation date between January 1, 2017 and December 31, 2019
- _____ Copy of any real estate listing of the subject property between January 1, 2017 and December 31, 2019
- _____ 2016 Audited or Certified Income and Expense Statements
- _____ 2017 Audited or Certified Income and Expense Statements
- _____ 2018 Audited or Certified Income and Expense Statements
- _____ Rent Roll & Preliminary I&E Statement (Dec 2019)
- _____ Restaurants and convenience stores are required to submit gross sales for 2017, 2018 and 2019.

- **Reported income data is kept confidential in accordance with the Virginia Code 58.1-3294.**

All information submitted by the applicant for consideration by the Board of Equalization must accompany this application.

APPLICATIONS MUST BE COMPLETE TO BE CONSIDERED

PROPERTY AND OWNER INFORMATION—RECORDED OWNERSHIP

Subject Property Address: _____

Proposed 2020-2021 Assessment: Land _____ Improvement _____ Total _____

Requested Assessment: Land _____ Improvement _____ Total _____

Name: _____

Mailing Address: _____

City, State & Zip: _____

Telephone Number(s) & Email: _____

_____ I hereby request a review of the subject property. This review may result in any of the following actions; a decrease in assessed value, no change in assessed value, or an increase in assessed value.

_____ I wish to appear before the Board of Equalization.

Account No.: _____

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BASIS OF REVIEW REQUEST FAIR MARKET VALUE, EQUALIZATION, ACCURACY OF DATA

Please check A, B or C and provide supporting evidence: You must select at least one and you may select more than one. Additional sheets may be attached. **SUPPORTING EVIDENCE IS REQUIRED FOR THE APPLICATION TO BE CONSIDERED COMPLETE.** Assessment information is available at <http://www.suffolkva.us/rea> and at the Office of the Assessor.

A _____ **The subject property is assessed at more, or at less than the fair market value for January 1.**

List the sales of comparable properties that support your assertion.

The following information must be provided if you checked A.

Acct# _____ Property Address _____ Sale Price: _____

Acct# _____ Property Address _____ Sale Price: _____

Acct# _____ Property Address _____ Sale Price: _____

B _____ **The subject property is not equitably assessed with comparable properties.**

List the assessments of comparable properties that support your assertion.

The following information must be provided if you checked B.

Acct# _____ Property Address _____ Total Value: _____

Acct# _____ Property Address _____ Total Value: _____

Acct# _____ Property Address _____ Total Value: _____

C _____ **The subject property was assessed on the basis of inaccurate property information.**

Describe the inaccuracy of the property information (example: incorrect square footage)

The following information must be provided if you checked C.

CERTIFICATION

I certify that the descriptions and statements contained in this application are to the best of my knowledge both true and correct.

Given under my hand this _____ day of _____, 20____.

Name of Owner/Agent (printed)

Signature of Owner/Agent

The Board of Equalization of real estate assessments is made up of three City of Suffolk property owners who are broadly representative of the community. Appointed by the Circuit Court, thirty percent of the members of the board shall be commercial, or residential real estate appraisers, other real estate professionals, and at least one such member shall sit in all cases involving commercial, industrial or multifamily residential property, unless waived by the taxpayer.

Any taxpayer may apply to the Board of Equalization for the adjustment to fair market value and equalization of his assessment, including errors in acreage. However, the Board encourages property owners to contact the Office of the City Assessor initially to resolve differences. For example, a recorded land survey provided to the City Assessor's office may result in the desired adjustment and further appeal becomes unnecessary.

The Board of Equalization operates under the following mandate found on page 23 of the Virginia Department of Taxation Manual for Local Boards of Equalization.

In all cases brought before the Board of Equalization, the valuation determined by the Assessor is presumed to be correct. The taxpayer bears the burden of proving that the property is valued at more than its fair market value, that the assessment is not uniform in its application, or that the assessment is otherwise not equalized. In order for the Board to award relief, the taxpayer must produce substantial evidence that the valuation determined by the Assessor is erroneous and was not arrived at in accordance with generally accepted appraisal practice.

Under Virginia law, Boards of Equalization have the authority to raise, lower or leave the same any assessment brought before them. In the past, the Suffolk Board of Equalization has taken action in each of the three categories.

RULES AND PROCEDURES FOR BOARD OF EQUALIZATION HEARINGS

1. Meetings are held during the month of May. The Office of the City Assessor must receive appeal applications by the close of business May 1, 2020 and all Board of Equalization hearings must be completed by June 30, 2020.
2. All hearings are open to the public and are recorded for accurate record keeping purposes.
3. The hearings are scheduled in 15-minute increments and are conducted in the following way:
 - a. Appellants are given **five (5) minutes** and will make the first presentation. All written materials, visual presentations, and other documentary evidence with the exception of maps, which the appellant intends to present during the hearing process, must be submitted with the original application by May 1, 2020. Appellants then present the evidence showing that the proposed assessment does not represent fair market value or is not assessed uniformly and equitably with comparable properties. If the Board believes it to be necessary, as in the case of a complex property, the Board may extend the allotted amount of time for the appellant.
 - a. Such evidence should include relevant information such as photos, surveys, comparable sales, repair estimates, etc.
 - b. Such evidence should be in compliance with the Code of Virginia 58.1-3378 and 58.1-3379
 - b. At the conclusion of the appellant's presentation, a five (5) minute presentation in support of the proposed assessment will be provided by the Office of the City Assessor. Copies of the documents presented to the Board will be available to the appellant upon request.
 - c. The Board will then ask questions of both the appellant and Assessor's staff in order to clarify any issues.
 - d. In some cases, the Board may ask for additional documents from either side. It may be necessary for the Assessor's office to conduct a field inspection.
4. Cases will be heard in the order in which they are scheduled. In the case where an appellant is not present at the scheduled time, and has not notified the Board through the Office of the City Assessor, the Board will hear the case without the appellant being present.
5. The Board will make every effort to schedule cases at the taxpayer's convenience.

Any request for a postponement should be made five (5) days prior to the scheduled appearance. Only one postponement will be granted during the course of the hearings.

6. The Board requests that the property owner be concise and specific in presentation of the appeal.
7. Decisions of the Board will be mailed to the property owners at the conclusion of the hearings on forms approved by the State Department of Taxation on or about June 20, 2020.
8. If the property owner is not satisfied with the decision of the Board, an appeal to the Circuit Court is the next step.