

REAL ESTATE ASSESSOR'S OFFICE
CITY OF PORTSMOUTH, VA
BOARD OF EQUALIZATION APPEAL FORM

PLEASE COMPLETE ONE (1) FORM FOR EACH PROPERTY AND RETURN TO:

City Assessor's Office
P.O. Box 820
Portsmouth, VA 23705-0820

Per Sec. 35.75 City Code of Portsmouth:
Any taxpayer feeling aggrieved by any such assessment
Please complete all sections of this application

| |
|--|
| FOR OFFICE USE ONLY DATE RECEIVED STAMP |
| |
| Received by: _____ |
| MAP-PARCEL NO.: _____ |

Owner/Agent _____

An application submitted by anyone other than the legal owner of the property must be accompanied by a completed Letter of authorization.

Property Location _____

| | | | |
|---------------------------|---------------|-------------------|----------------|
| Present Assessment | Land \$ _____ | Building \$ _____ | Total \$ _____ |
|---------------------------|---------------|-------------------|----------------|

| | | | |
|--------------------------|---------------|-------------------|----------------|
| Former Assessment | Land \$ _____ | Building \$ _____ | Total \$ _____ |
|--------------------------|---------------|-------------------|----------------|

1. List Comparable Properties to Subject

| | |
|---------------|----------------------|
| Address _____ | Map-Parcel No. _____ |
| Address _____ | Map-Parcel No. _____ |
| Address _____ | Map-Parcel No. _____ |

2. Is an independent appraisal being submitted? Yes No

3. **Date of purchase:** _____ **Price:** \$ _____

4. What particular points do you think should be considered that would cause a change in assessment?

5. State in full why you think the assessment of this property is out of proportion to other like surrounding property.

Attach a second sheet, if necessary. Letter sized documents are preferred.

6. State your opinion of fair market value as of **July 1, 2016** based on recorded sales from **1/01/2015-12/31/2015**

7. Circle One

I (do) (do not) wish to appear in person before the Board in connection with this application.
Given under my hand this _____ day of _____ 20_____

TO THE CITY ASSESSOR OF THE CITY OF PORTSMOUTH, VIRGINIA:

At a meeting of the Board of Equalization of the City of Portsmouth held on the _____ day of _____, 20____, it was ordered that the assessment on the above described property be (affirmed) (decreased) (increased) to read as following:

| | | |
|---------------|-------------------|----------------|
| Land \$ _____ | Building \$ _____ | Total \$ _____ |
|---------------|-------------------|----------------|

Board of Equalization, City of Portsmouth, Virginia

By: _____
Chairperson

SEE REVERSE FOR INSTRUCTIONS

**BOARD OF EQUALIZATION
OF THE
CITY OF PORTSMOUTH, VIRGINIA**

INSTRUCTIONS TO APPLICANTS

PLEASE READ AND FOLLOW INSTRUCTIONS:

ALL APPLICATIONS FOR APPEAL TO THE BOARD OF EQUALIZATION MUST BE RECEIVED BY THE ASSESSOR'S OFFICE BY 5:00 PM APRIL 29, 2016.

Sec.58.1-3379 Code of Virginia

B. In all cases brought before the board, there shall be a presumption that the valuation determined by the assessor is correct. The burden of proof on appeal to the board shall be on the taxpayer to rebut the presumption and show by a preponderance of the evidence that the property in question is valued at more than its fair market value or that the assessment is not uniform in its application and that it was not arrived at in accordance with generally accepted appraisal practices, procedures, rules, and standards as prescribed by nationally recognized professional appraisal organizations such as the International Association of Assessing Officers (IAAO) and applicable Virginia Law relating to valuation of property. Mistakes of fact, including computation, that affect the assessment shall be deemed not to be in accordance with generally accepted appraisal practice.

Applicants will understand that the Board of Equalization of the City of Portsmouth has been appointed for the purpose of securing uniformity as far as practical in real estate assessments in the City of Portsmouth, so that the burden of real estate taxation shall rest equally upon all the owners of the same. *In order for the Board to grant relief to an Applicant, he/she must be able to show that the assessment of his/her property is out of proportion with other like surrounding property.*

Applicants are requested to furnish, as completely as their information permits, answers to the questions found in this Application in order to facilitate the work of the Board and to save time, which would be consumed if the Board had to make a detailed appraisal of each piece of property.

It is not necessary that you appear before the Board in person, but if you so desire, please furnish your telephone number in order to be notified of your appointment to appear before the Board.

A review of the assessed value will be conducted as well as a review of recorded legal documents, building permit history and a possible site inspection. Site inspections will be conducted with the owner's approval and coordination. Once the review is finalized, you will be notified by letter of any change in assessed value.

All information submitted with the application will be kept for our records, please make your copies as needed.

Owner's Contact Information:

Applicant/Agent Name (Please Print)

Mailing Address

Telephone Number

Cell Number (Optional)

E-Mail Address (Optional)

Signature of Applicant/Agent

Date
