

Roanoke County Board of Equalization
P O Box 29800
Roanoke, VA 24018

Dear Property Owner:

Please carefully read over the attached application to the Board of Equalization and fill it out in its entirety. It is very important that this form be completed and returned **as soon as possible**. After this form is received, the secretary to the Board of Equalization will contact you by letter notifying you of your appointment date and time to meet before the board.

The function of the Board of Equalization is to equalize property assessments in Roanoke County. Board members will hear and give consideration to complaints of inequities in assessments to ensure that the distribution of taxes rests equally on all property owners. According to Virginia State Code Section 58.1-3379 Section C,

“The burden of proof shall be upon a taxpayer seeking relief to show that the property in question 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 to receive 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. Mistakes of fact, including computation, that affect the assessment shall be deemed not to be in accordance with generally accepted appraisal practice.”

Please bring in any recent photographs, appraisals, etc. to support your complaint. All sessions with the Board of Equalization will be audio taped.

If you need any assistance, feel free to contact Nathan Grim, Secretary to the Board of Equalization at the Roanoke County Assessor’s office at (540) 283-8166.

Sincerely,

The Board of Equalization

Steve Claytor ~ Bill Watson ~ Gary Dogan ~ Herbert Kilbourn ~ Mike Bailey



**County of Roanoke, Virginia
Board of Equalization
Application for Formal Hearing Appeal**

The Roanoke County Board of Equalization (BOE) is a committee comprised of 5 citizens of the County, each being a representative of the 5 magisterial districts. BOE members are appointed by the County Circuit Court and serve for a term of one year.

The purpose of the BOE is to provide taxpayers an opportunity for a formal hearing by a court appointed committee to determine if the property in question is assessed greater or less than its Fair Market Value, if the assessment is not uniform in its application or the assessment is otherwise not equalized.

The taxpayer or agent for the taxpayer may provide supporting documentation (appraisals, photographs, plans, etc.) to the BOE that will be retained as part of the permanent record.

Please complete this form and return it to **County of Roanoke, Real Estate Valuation Office, Attn: Board of Equalization, P. O. Box 29800, Roanoke, Virginia 24018**. Once the application has been received, the Secretary for the BOE will contact you to schedule an appointment.

Under state law, financial impact and/or the rate of value change is not sufficient grounds for appeal.

As required, the county's assessment is an estimate of fair market value as of January 1st each year.

Owner/Applicant Information:

Deeded Owner Name(s):		Tax Map #:	
Property Address:			
Applicant Name*:		Relationship to Owner:	
Applicant Phone:	Alt Phone:	Email:	
Applicant Mailing Address:			
Name of person(s) attending hearing*:			

*If the person completing this form and/or person attending is not a deeded owner, the authorization form must be completed and notarized.

Select requested hearing date:

<input type="checkbox"/> April 25th (application deadline March 8 th)	<input type="checkbox"/> August 1st (deadline June 15 th)	<input type="checkbox"/> October 31st (deadline September 13 th)
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Current Assessment:

Land Value: \$	Improvement/Building Value: \$	Total Value: \$
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Check one or more for your appeal basis:

<input type="checkbox"/>	FAIR MARKET VALUE: This property is assessed greater or less than its Fair Market Value as indicated by a review of comparable properties (see second page).
<input type="checkbox"/>	LACK OF UNIFORMITY: This property assessment is out of line generally with similar properties (see second page).
<input type="checkbox"/>	ERRORS IN PROPERTY DATA: Assessment is based upon inaccurate information concerning this property such as lot size, square footage, condition of property, flood plain, topography, zoning, etc. (List info on second page).

Based on this appeal information, I believe that the proper assessment of this property as of January 1st should be:

Fair Market Land: \$	Improvement/Buildings: \$	Total: \$
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General Comments on Appeal Basis (attach additional pages if necessary):

Sale Information for Property being Appealed (Fair Market Value):

Most Recent Sale:	Date:	Price:	
Recent Listing(s):	Date:	Price:	# of Weeks:
	Date:	Price:	# of Weeks:
Recent Appraisal(s): (Provide copies)	Date:	Value:	Appraisal Reason:
	Date:	Value:	Appraisal Reason:

Assessment/Sales of Comparable Properties (Fair Market Value/Lack of Uniformity):

Please list similar properties for the BOE to review for uniformity (tax map number or address)

1)		2)		3)	
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Comments (attach additional pages if necessary):

Physical Characteristics of Main Building being Appealed (Errors in Property Data, "N/A", if not applicable):

Year Built:	Central Air Conditioning?	NO	YES
Date of Last Remodel:	Finished Basement?	NO	YES _____%
# of Full Baths (with tub or shower):	# of Half Baths (with no tub or shower):		
Number of Fireplaces:			
Utilities: <input type="checkbox"/> Public Water <input type="checkbox"/> Public Sewer <input type="checkbox"/> Gas <input type="checkbox"/> Septic <input type="checkbox"/> Well			

Comments (attach additional pages if necessary):

Please check below if you would like the following from Real Estate Valuation:

<input type="checkbox"/>	I will need a copy of the assessment records pertaining to my property. (Available online)
<input type="checkbox"/>	I would like to schedule an appointment with my assessor to make a physical examination of my property.

SIGNATURE OF OWNER/REPRESENTATIVE

*If applicant is not the owner of record, an **Appeals Authorization Form** from the owner must be provided prior to the hearing.
The BOE Authorization Form can be found at <http://www.roanokecountyva.gov/DocumentCenter/View/6218>

I certify that to the best of my knowledge, the descriptions and statements contained in this application are accurate.

Print Name: _____ **Signature:** _____ **Date:** _____



County of Roanoke

REAL ESTATE VALUATION

NOTICE TO TAXPAYER / PROPERTY OWNER

Re: Notice of Assessment Records

Dear Taxpayer / Property Owner:

You have the right under *Virginia Code* § 58.1-3331 to review and obtain copies of all of the assessment records pertaining to the assessing officer's determination of fair market value of the real property under appeal. You also have the right to request that the assessor make a physical examination of the subject property. Please contact our office if you have any questions or wish to exercise either of these rights.

Sincerely,

Assessor



**County of Roanoke, Virginia
Board of Equalization
Authorization Form**

Any property owner who wishes to designate a representative to apply or appear on their behalf to the Board of Equalization must complete this form and have their signature notarized.

Deeded Owner Name(s): _____

Tax Map Number(s): _____

Person(s) authorized to appeal
to Board of Equalization on
owner's behalf: _____

FOR USE WITH NOTARY PUBLIC

Signature of person giving authorization

City/ County of _____ State/Commonwealth of _____

Acknowledged and sworn before me this _____ day of _____, 20____

By: _____
(Name of person giving authorization)

(Signature of Notary Public)

Reg. No: _____

My Commission Exp. _____