

Ray A. Conner  
Commissioner of the Revenue  
Post Office Box 15285  
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## Motor Vehicle Assessment Appeal Information and Instructions

State Law requires the assessment of motor vehicles at fair market value. The statutes, which govern personal property tax assessments for automobiles, require that the value (1) be from a recognized pricing guide, (2) be applied uniformly, and (3) be as of January 1<sup>st</sup> of the tax year. To meet these requirements, Chesapeake, like most Virginia localities, uses the January edition of the ***National Automobile Dealers Association Official Used Car Guide***. The Commissioner of the Revenue uses the average loan value, which is the lowest value found in the NADA pricing guide.

Under the Code of Virginia, the valuation of automobiles using individual sales or trade-in offers as a basis for assessment is not permitted. Recognition of differences between vehicles is limited to conditional factors which can be readily identified and which the extent of any loss of value is clearly documented. Extensive body damage, mechanical malfunctions, and excessive mileage are factors for which adjustments are most frequently made for vehicles being below average condition.

The following instructions and procedures must be followed in the processing of an appeal:

1. Appeals will be reviewed in the order received. Please allow an ample amount of time for processing. Please note that a tax bill subject to appeal must be paid on or before the tax due date to preclude the addition of penalty and interest.
2. Return completed Motor Vehicle Assessment Appeal Form, Itemized Estimate/Affidavit Form and supporting documentation to the above noted address. **Please make sure that your daytime telephone number is noted on the form in the event that our staff needs to contact you.** If you require assistance in completing the form(s), call the Commissioner of the Revenue's Office at (757) 382-6730.
3. The Commissioner of the Revenue, when reviewing the assessment of a motor vehicle which is below average condition, will not consider items of normal wear and tear such as tires, battery, seals, gaskets, pumps, hoses, belts, etc. Additionally, normal wear and tear to systems such as brakes, cooling system, electrical and ignition system, fuel system, exhaust system, and front-end parts will not be considered.
4. You must submit, along with the Assessment Appeal Form, the Itemized Estimate/Affidavit Form of the cost for restoration of the vehicle to average condition. Additionally, you may wish to submit photographs, an accident report, insurance documents, or other documentation attesting to any damage done to the vehicle.
5. Owners of inoperable motor vehicles due to extensive body damage or mechanical malfunction will not be required to have such vehicles towed to a repair facility for estimates of repairs or to pay an estimator for an on-site estimate of costs. Such owners must, however, complete and certify the Appeal Form and their vehicle may be subject to an on-site inspection by an Inspector of the Commissioner of the Revenue's Office.
6. The decision by the Commissioner of the Revenue to make an adjustment in the tax bill will be based on the information contained on the appeals form and supporting documentary evidence or, in the case of an inoperable vehicle, the on-site inspection made by an Inspector. Failure to submit the required necessary information will result in your appeal not being processed.
7. Please again note that submitting an appeal form, along with the requested documentation, does not relieve you of the requirement to pay any tax due by the given deadline.

(SEE ATTACHED MOTOR VEHICLE ASSESSMENT APPEAL FORM)

# Chesapeake Commissioner of the Revenue's Office

## Appeal of Motor Vehicle Assessment

Tax Year: \_\_\_\_\_

Name: \_\_\_\_\_ SS#: \_\_\_\_\_ Title #: \_\_\_\_\_

Address: \_\_\_\_\_ Bill #: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip \_\_\_\_\_ Daytime Telephone #: \_\_\_\_\_

### Description of Vehicle:

Year: \_\_\_\_\_ Make: \_\_\_\_\_ Model and/or Body Style: \_\_\_\_\_

Purchase Price: \$ \_\_\_\_\_ City Assessment: \$ \_\_\_\_\_  
(Not the amount of tax)

### Basis For Appeal/Erroneous Assessment:

- Body damage (extensive rust/ missing parts/ wrecked parts not repaired)
- Serious interior damage (dashboard/ broken instruments/ upholstery)
- Mechanical malfunction (internal parts of transmission or engine)  
If vehicle is inoperative, the date it became inoperative \_\_\_\_\_  
and its present location \_\_\_\_\_.
- Glass damage (windshield/ side or rear windows)
- Excessive Mileage

### Designate any optional equipment on the vehicle:

- Leather seats
- Anti-theft/Recovery System
- Compact disc player
- Custom wheels
- Power sunroof
- Sunroof
- Power seats
- Cruise Control
- Tilt Steering Wheel
- Power Windows
- Power Door Locks
- Luggage Rack
- Sunscreen Glass

Describe briefly the condition of the vehicle as of **January 1<sup>st</sup>** of the aforementioned tax year, which makes this appeal necessary.  
(Use a blank sheet of paper if more space is needed).

If your vehicle was in less than average condition as of January 1<sup>st</sup>, submit this form along with the Itemized Estimate/Affidavit Form detailing the extent of the damage and the cost to repair the damage.

If your appeal is for a high mileage adjustment, please attach a copy of your most recent state safety inspection slip, vehicle repair or maintenance receipt, or similar document that identifies the mileage as of January 1<sup>st</sup> (or as close as possible to that date).

### **AFFIDAVIT**

I hereby certify that the above statements of fact are correct and true to the best of my knowledge and the condition of this vehicle as evidenced by the attached estimates existed as of **January 1**, \_\_\_\_\_.

Signature of Owner(s): \_\_\_\_\_ Date: \_\_\_\_\_

(SEE ATTACHED PAGES FOR ADDITIONAL INFORMATION AND INSTRUCTIONS)

FOR OFFICE USE ONLY:   
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**City of Chesapeake**  
**Itemized Estimate/Affidavit Form**  
(To be completed by Estimator at Dealership, Garage, or Body Shop)

**ITEMIZED ESTIMATE OF REPAIRS NEEDED TO BRING VEHICLE TO AVERAGE CONDITION**

Name of Firm and/or Individual making estimate: \_\_\_\_\_ Date: \_\_\_\_\_

Address \_\_\_\_\_ Phone: \_\_\_\_\_

**VEHICLE OWNER INFORMATION:**

Name of Owner(s): \_\_\_\_\_

Address: \_\_\_\_\_

**VEHICLE INFORMATION:**

Year: \_\_\_\_\_ Make: \_\_\_\_\_ Model: \_\_\_\_\_ Body Style: \_\_\_\_\_

Vehicle I. D. # : \_\_\_\_\_ Title # : \_\_\_\_\_ Odometer reading: \_\_\_\_\_

**DETAILS OF ESTIMATE:** (If another form for the estimate is used, please attach).

**Description of Work and Cost to Restore the Vehicle to Average Condition Only:**

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**Affidavit**

**CERTIFICATION AND OATH:**

I SWEAR, OR AFFIRM, THAT:

1. I am a motor vehicle repairman or estimator qualified to determine the amount of such damage set forth above.
2. I have been engaged in such work since (give date(s)) \_\_\_\_\_
3. The trade name and address of my business or employer is \_\_\_\_\_
4. All information contained herein or attachments hereto is true and correct.

NAME OF ESTIMATOR (PLEASE PRINT): \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

Commonwealth of Virginia, City/County of \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Notary Public

My commission expires: \_\_\_\_\_.

Notary ID # \_\_\_\_\_.