

Appeal Process

The Code of Virginia, Title 58.1 and the Code of Ordinances for the City of Chesapeake, Chapter 30.101 mandates that all real estate, except that exempted by law, shall be subject to such annual taxation as may be prescribed by law. All general reassessments shall be made at 100 percent of the fair market value. "Fair market value" is defined as the price the property will bring when offered for sale by one who desires but is not obligated to sell and bought by one who is under no necessity of having that property.

The Office of the Real Estate Assessor accepts and reviews administrative appeals of assessments throughout the year. However, appeals may also be filed with the Board of Equalization prior to May 1st of each tax year. Late applications will not be accepted. Applications must be received by delivery or mail before the close of business at 5:00 P.M. on May 1, 2008. Faxed applications are not accepted. In cases of an owner appealing the assessment on more than one property, an individual application must be made for each property. The Board of Equalization meets during the month of May at advertised dates, times and places. All cases filed with the Board of Equalization will be heard and decided by May 31st each year.

Any specifics relating to the valuation of a property may only be discussed with the property owner or a duly authorized agent for the owner. In cases of a representative of the owner requesting an administrative review, an original signed Letter of Authorization granted by the property owner, is required. In cases of a representative of the owner requesting an application to appeal an assessment to the Board of Equalization, an original signed Power of Attorney granted by the property owner, is required. In such cases the Power of Attorney must specify the property to be appealed by referencing the tax parcel identification number. The only acceptable Power of Attorney forms are those available from this office. Both the Letter of Authorization and the Power of Attorney must specify the person to whom authority is given as well as the level of authority. Both of these forms are valid for one calendar year. A current Power of Attorney must be on file in this office if the representative is to file an appeal for the owner and represent the owner during the Board hearing.

In accordance with Section 58.1-3379.C of the Code of Virginia, "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."

INSTRUCTIONS FOR FILING BOARD OF EQUALIZATION
ASSESSMENT APPEAL FORMS

1. Please answer all questions. Faxed applications are **not** acceptable. Only applications that are submitted with the current fiscal year, board secretary initials, and the application number on an original label would be accepted. A separate application must be filed for each parcel number being reviewed.
2. If an agent/property tax consultant is representing the owner, an updated **power of attorney** form from the property owner authorizing the agent to represent the property owner must be on file in the Assessor's office or submitted along with the appeal forms. Blank power of attorney forms are available from this office. Signatures must be original. Faxed documentation is not accepted. This power of attorney form must apply for the current year and fiscal year. ***Letters of authorization are not accepted. No board forms will be sent until an original Power of Attorney form from our office is received, signed, and notarized by the property owner and specifies the property to be appealed.***
3. If attachments are submitted, **5 (five) sets** must be included with the Board of Equalization Appeal forms to the following address:

**City of Chesapeake
Board of Equalization
C/o Real Estate Assessor's Office
306 Cedar Road, 4th Floor
Chesapeake, VA 23322-5514**

The Board of Equalization and its staff are not responsible for making the necessary copies.

4. The deadline for filing appeals for the 2008/09 fiscal year's assessments is **May 1, 2008**. All applications and power of attorney forms must be received by the assessor by the close of business at 5:00PM **on or before May 1, 2008**. Late applications will be invalid.

The Board of Equalization will hold hearing(s) for those applicants wishing to appear before the board, however, all applications for review for the 2008/09 assessments filed will be reviewed whether applicant attends the hearing or not. A Public Notice will be advertised in the local newspaper with hearing dates and the location. All applicants will be notified of hearing dates and times.