

Appeal Process

The Code of Virginia, Title 58.1, and the Code of Ordinances for the City of Chesapeake, Section 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 reviews administrative appeals of assessments throughout the year.
- Appeals may 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 before the close of business at 5:00 P.M., Friday, May 1, 2009.
- Faxed applications are not accepted.
- In cases of an owner appealing the assessment on more than one property, an application must be filed for each parcel.
- The Board of Equalization meets during the month of May on advertised dates, times and locations.
- All applications filed with the Board of Equalization will be heard and decided by May 31st each year.
- 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.
- When a representative of the owner is 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."

Should you have any questions about the appeals process, please call (757) 382-6088

INSTRUCTIONS FOR FILING BOARD OF EQUALIZATION
ASSESSMENT APPEAL FORMS

Please answer all questions. A separate application must be filed for each parcel number to be reviewed. Faxed applications are **not** acceptable. Only applications that are submitted for the current fiscal year will be accepted. *(The Board of Equalization can hear appeals from the previous tax year assessment, when the property is newly assessed after January 1st). (Section 30-102(f) of the City Code)*

When 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 application. 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. Board applications will not be sent until an original Power of Attorney form is received, properly signed, and notarized by the property owner and specifies the property to be reviewed to the Board.***

When attachments are submitted, **5 (five) sets** must be included with the Board of Equalization Appeal application to the following address:

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

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

The deadline to file appeals for the 2009/10 fiscal year assessments is **Friday, May 1, 2009**. All applications and power of attorney forms must be received by the Real Estate Assessor's office by the close of business at 5:00PM **on or before Friday, May 1, 2009**. Late applications will be invalid.

The Board of Equalization will hold hearings which will be advertised in the local newspaper with the hearing dates and the location. All applicants will be notified of hearing dates and times. All applications submitted for review for the 2009/10 assessment will be reviewed by the Board of Equalization whether applicant attends the hearing or not.

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that (I/We) _____,
of _____ has/have made, constituted and appointed (Owner
of Record)

_____ of _____
(Agent's Name) (Name of Company if applicable)
of the City/County of _____, State of _____,

my true and lawful attorney-in-fact for the limited purpose of examining real estate tax records relating to
certain real property identified as Map & Parcel Number _____ ("the Property");
discussing the assessed value for the Property with City employees and officials; and filing and pursuing
administrative appeals to the Chesapeake Real Estate Assessor and/or appeals to the Chesapeake Board of
Equalization to challenge the real estate assessment of the Property.

This power of attorney shall expire at the end of the calendar year of the date issued.

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

Authorized Signature

Title

STATE OF _____

CITY/COUNTY OF _____, to-wit:

The foregoing instrument bearing date of _____, 20_____, was
acknowledged before me this _____ day of _____, 20_____, by
_____, _____ of
(Name) (Title)

(Name of Company)

Notary Public

My commission expires: _____

Notary ID # _____