

Board of Equalization of Real Estate Assessments



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BOE STRUCTURE

- Constitutional Provisions
 - Fair Market Value
 - Uniformity
- BOE Rules and Procedures
 - Deadlines for appeal to the BOE
 - Statements to All Applicants

BOE Structure con't

- BOE Equalization Member Make Up
 - All members must be residents with the majority of the board members being free holders.
 - Statutes require 30% of the BOE to be real estate appraiser, professionals, builders, developers, legal professionals, etc.
 - Fairfax County has additional requirements

BOE Structure con't

- How the BOE works?
 - All Boards have an elected Chair & Secretary.
 - The Vice Chairman is appointed by the Chair
 - Most BOE's have 5 members but Fairfax has 9 members.
 - Continuing Education

BOE Structure con't

- Fairfax County meets as full Board or in Panels. VA Code 15.2-840
- The Chair assigns members to each panel trying to insure equity in the distribution of its members, i.e., lay persons & professionals.
- If there is a dissent in any panel meeting, the aggrieved party may request a re-hearing of the full board.

BOE Structure con't

- Virginia Freedom of Information
 - Meetings – Decisions
 - Minutes
 - Electronic recordings
 - Email
 - Closed meetings
 - Personnel Matters
 - Legal Matters

General Assembly Recent Changes

- VA Code 58.1-3331
 - Public disclosure of certain assessment records

- VA Code 58.1-3379
 - Hearing complaints and equalizing assessments

58.1-3331

C. Upon request of any taxpayer or his duly authorized representative, the assessing officer of the governing body shall make available information regarding the methodology employed in the calculation of a property's assessed value to include the capitalization rate used to determine the property's value, a list of comparable properties or sales figures considered in the valuation, and any other market surveys, formulas, matrices, or other factors considered in determining the value of the property. Nothing in this section shall be construed to require disclosure of information that is prohibited from disclosure pursuant to §§ 58.1-3 and 58.1-3294.

E. Notwithstanding any special or general laws to the contrary, in any appeal of the assessment of residential property filed by a taxpayer as an owner of real property containing less than four residential units (i) to the board of equalization pursuant to § 58.1-3379, or (ii) to circuit court pursuant to § 58.1-3984, the assessing officer shall send the taxpayer a written notice provided for in this subsection. Such notice shall be on the first page of such notice and be in bold type no smaller than fourteen points and mailed to, or posted at, the last known address of the taxpayer as shown on the current real estate tax assessment books or current real estate tax assessment records. Notice under this subsection shall satisfy the notice requirements of this section. In an appeal before the board of equalization, such written notice may be contained in the written notice of the hearing date before the board. For all applicable assessments on or after January 1, 2012, such written notice shall: (a) be given at least 45 days prior to the hearing of the taxpayer's appeal; (b) include a statement informing the taxpayer of his rights under this section to review and obtain copies of all of the assessment records pertaining to the assessing officer's determination of fair market value of such real property; and (c) advise the taxpayer of his right to request that the assessor make a physical examination of the subject property.

F. If, within at least five days prior to any action by a court under § 58.1-3984 or by a board of equalization under § 58.1-3379, the assessing officer fails to disclose or make available for inspection any information required to be disclosed or made available for inspection and copying under this section, then the assessing official and the applicable local government shall not be allowed to introduce such information or use it in any other manner in any such appeal.

58.1-3379

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.

However, in any appeal of the assessment of residential property filed by a taxpayer as an owner of real property containing less than four residential units, the assessing officer shall give the required written notice to the taxpayer, or his duly authorized representative, under subsection E of § 58.1-3331, and, upon written request, shall provide the taxpayer or his duly authorized representative copies of the assessment records set out in subsections A, B, and C of § 58.1-3331 pertaining to the assessing officer's determination of fair market value of the property under appeal. The assessing officer shall provide such records within 15 days of a written request by the taxpayer or his duly authorized representative.

If the assessing officer fails to do so, the assessing officer shall present the following into evidence prior to the presentation of evidence by the taxpayer at the hearing: (i) copies of the assessment records maintained by the assessing officer under section 58.1-3331, (ii) testimony that explains the methodologies employed by the assessing officer to determine the assessed value of the property, and (iii) testimony that states that the assessed value was 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 regarding the valuation of property. Upon the conclusion of the presentation of the evidence of the assessing officer, the taxpayer shall have the burden of proof by a preponderance of the evidence to rebut such evidence presented by the assessing officer as otherwise provided in this section.

Presentation Do's & Don'ts

- Be Factual
 - Investigate your market and know your sales information.
 - Be sure your subject data is accurate.
 - Be able to explain the methodology used in making the assessment.

- Be Professional
 - Check your ego at the door
 - Dress appropriately for your presentation
 - Testify directly to the BOE members
 - Speak in a tone that is loud enough to be heard
 - Do not argue with the BOE members
 - Answer all questions to the best of your ability. If you don't know the answer, don't make one up. Just say, "I don't know."

- Become familiar with the Constitution of Virginia and the Tax Code
 - Review the Constitution – Article X
 - Uniformity – Section 1
 - Fair Market Value – Section 2
 - Review the Tax Code
 - Title 58.1
 - You should know your responsibilities under the code.

Questions and Comments