



## **2023 RICHMOND BOARD OF EQUALIZATION APPLICATION**

**Note: Applications must be filed no later than November 30, 2022**

### **GENERAL INFORMATION**

The Board of Equalization (BOE) is a panel of three qualified citizens appointed by the Circuit Court for the purpose of hearing real estate assessment appeals on assessments made during the current tax year.

The current assessment is presumed by law to be correct unless it is clearly shown to be in error. Applicable law places the burden of proof on the taxpayer to show that the property in question is assessed inequitably with similar properties.

All decisions of the BOE are binding on the property owner and the City for the current year unless the case is continued before the Circuit Court by either party. The decision of the BOE will result in a decreased assessment; a no change in assessment; or an increased assessment.

Appointment times are limited, it is important that appellant presentations be concise and relevant to the issue.

### **INSTRUCTIONS TO APPLICANTS**

- *Hardcopy applications must be submitted (or postmarked) no later than November 30, 2022. An application must be filed for each separate tax parcel and consist of one (1) complete original application with all supporting market data.*
- *A digitized application is preferred and will be accepted if the email is received by November 30, 2022. It can be sent to: [BOE@rva.gov](mailto:BOE@rva.gov) Please request a return receipt in the email.*
- *Appointment times are reserved for each case. The Board's cancellation policy requires at least seven (7) days advance notice if the case is to be rescheduled.*
- *Sales and other market data used to support a change in assessed value must have occurred by September 1, 2022, which is the effective date of value.*
- *The Board will allow a third party to present information and testimony, provided that person(s) has a notarized authorization from the property owner and meets any required professional licensing requirements.*
- *Appeal of income-producing properties must include a detailed income/expense report and a rent roll for the current and one prior year.*
- *When filing an application before the BOE, the applicant acknowledges that the Board is a legal body of the Richmond Circuit Court. As such, all sworn testimony and presentation material must be factual and true. Personal conduct is expected to be courteous and considerate.*

Hearings are scheduled promptly after the BOE organizes in January. If you are granted a change in assessment, it will be effective on the first day of the tax year which is January 1, 2023. **All bills issued by the Department of Finance should be paid in full; any assessment changes will be forwarded to Finance as needed.**

Any questions regarding an appeal to the Board of Equalization should be directed to their administrative appointee at (804) 646-7910.

*(Please retain this page for reference)*

**Richmond Board of Equalization • 900 East Broad Street, Room 802 • Richmond, Virginia 23219**  
**Phone: (804) 646-7910** **Email: [BOE@rva.gov](mailto:BOE@rva.gov)**

Revised 9/23/2021



Application #: BOE23-\_\_\_\_\_

# 2023 RICHMOND BOARD OF EQUALIZATION APPLICATION

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The undersigned taxpayer respectfully makes application for an assessment review of the following property:

Map Reference Number \_\_\_\_\_  
(L) (S) (S) (S) (B) (B) (B) (B) (P) (P) (P)

Address of Property \_\_\_\_\_

Owner of Record \_\_\_\_\_

<u>Previous Assessment</u>		<u>Current Assessment</u>		<u>State the supported change of assessment:</u>	
Land	\$ _____	Land	\$ _____	Land	\$ _____
Bldg	\$ _____	Bldg	\$ _____	Bldg	\$ _____
Total	\$ _____	Total	\$ _____	Total	\$ _____

Brief Description of Property:  Single Family  2-4 Family  Multi-Family  Commercial/Industrial

Reason(s) for Request:  Assessment is inequitable with similar property  Assessment exceeds market value

Briefly summarize your supported conclusion for either or both reasons for review. Attach to this form all data and detailed information to be considered and supportive of your request.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I certify that the descriptions and statements contained in this application are to the best of my knowledge both correct and true. Given under my hand this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

Owner/Registered Agent \_\_\_\_\_ / \_\_\_\_\_  
Print Name Sign Name

Mailing Address \_\_\_\_\_

Telephone # \_\_\_\_\_ (Note: Registered Agents must attach a notarized authorization)

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