

Dinwiddie County Board of Equalization

The Deadline to Submit an Appeal to the 2019 Board of Equalization is February 1, 2019

Dinwiddie County Board of Equalization
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14010 Boydton Plank Road
P.O. Drawer 70
Dinwiddie, VA 23841
Telephone (804) 469-4500 ext. 2117

The deadline to file an application to schedule a hearing with the Board of Equalization for an appeal of an assessment made as part of the 2019 General Reassessment is **February 1, 2019**. Hearings will be scheduled and held beginning mid to late February 2019. All hearings will be conducted at 14010 Boydton Plank Road, Dinwiddie, Virginia in the Community Room. Community Room of the Dinwiddie County Government Center.

- The Dinwiddie County Board of Equalization is made up of a majority of local citizen freeholders recommended by the Dinwiddie County Board of Supervisors and appointed by the circuit court.
- The Board of Equalization has specific powers that are limited to the review of real estate taxation. Chapter 32, Article 14 of Title 58.1 of the Code of Virginia, delineates the powers and responsibilities of local boards of equalization.

A Board of Equalization must:

- Hear or receive complaints concerning the fair market value or uniformity of real estate assessments from any taxpayer or his agent, (the taxpayer may be the owner or a lessee of the property);
- Hear or receive all complaints concerning objections to the real estate assessment of any taxpayer from the city or county attorney or the appointed representative of the city or county;
- Post public advertisement of its meetings;
- Keep minutes of its meetings and notify the property owner, the commissioner of the revenue or director of finance or real estate assessor of any assessment change;
- Correct any known duplication or omissions in the assessment roll;
- Hear complaints concerning special assessment for agricultural, horticultural, forest and open space land use assessment (land use values are set by the commissioner of the revenue or permanent assessor, rather than by a board of assessors);
- Conduct its meetings in public;
- Prepare an annual written report of their actions and make such report available, upon request, to the public, the local governing body of the respective county, city or town and to the Tax Commissioner

In order to facilitate the performance of its duties the equalization board may:

- Summon before it any taxpayer or any other person to furnish information relating to the real estate of any and all taxpayers; to answer, under oath, all questions touching the ownership and value of such real estate and to furnish books of account or other documents containing such information;
- Summon the Commissioner of the Revenue or Assessing Officer of the locality to attend its meetings without additional compensation and to inform the board of such inequalities in assessments as may be known to him;
- Enter and inspect any real estate subject to equalization by the board; and

- Increase or decrease any assessment so that the ends of justice will be served in that the burden of taxation will rest equally upon all citizens of the locality.

In the exercise of its duties the board of equalization cannot:

- Void a general reassessment or annual assessment;
- Order a new reassessment;
- Make overall (blanket) increases or decreases in assessments for the locality;
- Increase any assessment without first notifying the property owner and giving him an opportunity to show cause against such increase, unless such property owner has already been heard;
- Make assessment changes that are either retroactive for past years or prospective for future years;
- Alter assessments on any real estate assessable by the State Corporation Commission or the Department of Taxation;
- Classify property, (determine if the property is to be assessed as real estate or personal property);
- Exempt property; and
- Change the method of valuing a class of property.

(Excerpted from the Virginia Department of Taxation Board of Equalization Manual)

Do not staple documents. Use paper clips. Read all instructions carefully.

Application for Equalization of Real Property Assessment

Dinwiddie County Board of Equalization

of Real Estate Assessments

14010 Boydton Plank Road

P. O. Drawer 70

Dinwiddie, Virginia 23841

Phone: 804-469-4500 x2117

www.dinwiddieva.us

FOR BOE USE ONLY
APPLICATION NUMBER

TAX MAP REFERENCE NUMBER
REFERENCE NUMBER CAN BE FOUND ON UPPER RIGHT CORNER OF
019 NOTICE OF * ASSESSMENT CHANGE

TYPE OR PRINT INFORMATION CLEARLY. SUBMIT ORIGINAL PLUS ONE COPY OF ALL SUPPORTING
DOCUMENTS TO THE ADMINISTRATION OFFICE AT THE PAMPLIN ADMINISTRATION
BUILDING AT 14010 BOYDTON PLANK ROAD, DINWIDDIE, VA.

DEADLINE: POSTMARKED FEBRUARY 1, 201 9 OR HAND-DELIVER TO THE ADMINISTRATION OFFICE
BY 5:00 PM ON FEBRUARY 1, 201 9.

Property Street Address:
Property Location: Property Zip Code:
Building Name (if any):
Name of owner (s) on January 1, 2019:
2019 Assessment Notice Values, Land: Building: Total:

BASIS FOR APPEAL (YOU MUST SELECT AT LEAST ONE):

FAIR MARKET VALUE : This property is assessed greater or less than its Fair Market Value.
LACK OF UNIFORMITY : This property assessment is out of line generally with similar properties.
ERRORS IN PROPERTY DESCRIPTION : Assessment is based upon inaccurate information con
this property, such as lot size, square footage, condition of property, flood plain, topography, zoning

OWNER/APPLICANT INFORMATION (MUST BE COMPLETED BY ALL OWNERS OR APPLICANTS)

Please indicate as described below. I believe the proper reassessment of this property on January 1, 2019 should be
Land: Building: Total:
I hereby certify that the facts contained herein and attached hereto are true, accurate, and correct, to the best of my knowledge and
belief.
Given under my hand this day of , 2019
Signature of Applicant/Owner:
Print name of Applicant/Owner (if different from above):
Phone: Work () Home () E-Mail
Applicant/Owner Mailing Address (if different from property address):
CHECK ONE: I AM THE OWNER OF RECORD I AM NOT THE OWNER OF RECORD
Relation to property owner: (Attorney, Tax Rep., etc.):
IF THE APPLICANT IS NOT THE OWNER OF RECORD of the subject property, the application must include an original Letter
Authorization from
the owner. Such authorization must be signed by the owner prior to the date of application and either is written on the owner's let
notarized.

1. Applicant's failure to complete all sections of this application and/or the failure of the representative of an owner to include the owner's authorization may result in a denial of the application for hearing.
2. When this appeal is filed, the total assessment is reopened and may be increased, decreased, or affirmed. A separate application must be made for each parcel.
3. Any appraisal report or professionally prepared opinion of value submitted with this application must be complete as originally prepared. Partial reports will not be considered as valid evidence of value. Such valuation reports or opinions must be signed by the original preparer & dated on or after December 31, 2018.
4. Comparable property provided in the process of your appeal must be dated on or after December 31, 2018.

APPLICANT: PLEASE
NUMBER ALL PAGES OF
YOUR APPLICATION.

APPLICANT CASE:

PAGE # **1** OF

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COUNTY CASE: BEGINS ON PAGE ____ OF ____ PAGES

Form Revised 10/26/2018