

Review of Change in Assessment / Supplement / Abatement Application - Board of Review

The Board of Review is comprised of five (5) City Council appointees charged with the duty to hear and opine on appeals of real property valuation. Every property owner has a right to appeal any real estate assessment thereof to the Board of Review. In order to request the review of a change in assessment, this form must be completed and filed with all necessary attachments and documentation you wish to be considered to the Office of the Assessor of Real Estate: 1 Franklin St., Suite 602, Hampton, VA 23669. All submissions must include **6 completed sets**. **The deadline to file this review application is 60 days from the date of the notice. Applications filed after 60 days from the notice date will not be accepted.** Faxed or electronic applications are **not** accepted. Additional materials **may not** be added to a previously submitted application without resubmission of the entire application (to include the previously filed and additional materials) by the stated deadlines. **A separate application and necessary attachments must be filed for each assessed parcel.** See page 3 for additional instructions and information.

This form must be completed by or on behalf of the Owner of Record. For this purpose, the "Owner of Record" is the current legal title holder of the Property, as identified in the records of the Office of the Assessor of Real Estate for the City of Hampton and/or the Office of the Clerk of the Circuit Court of the City of Hampton, Virginia. When an agent is representing the owner of record, the Owner of record must submit a current power of attorney form (available from the Office of the Assessor) or a current letter of authorization, in substantially the same form, with the appeal application authorizing the agent to represent the owner. The power of attorney form or letter of authorization must apply for the current calendar year. Signatures must be original and notarized. Faxed or electronic powers of attorney and letters of authorization are **not** accepted.

In order for a complete review to be conducted, please provide...

- "Property and Owner Information–Recorded Ownership" is filled out including requested assessment.
- Supporting evidence is provided for A, B or C under the "Basis of Review," including documentation of any applicable assessment methodologies.
- The form signed by the owner of record or authorized agent (pursuant to a current power of attorney or letter of authorization)
- All information for the appropriate property type as specified below:

RESIDENTIAL PROPERTY CHECKLIST

- Completed Application form
- If not owner – Power of Attorney form
- Copy of any appraisal if completed on the property with an effective valuation date between January 1, 2017 and December 31, 2017
- Copy of any real estate listing if the property was listed between January 1, 2017 and December 31, 2017

COMMERCIAL PROPERTY CHECKLIST

- Completed Application form
- If not owner – Power of Attorney form
- Copy of any appraisal with an effective valuation date between January 1, 2014 and December 31, 2016*
- Copy of any real estate listing of the subject property between January 1, 2014 and December 31, 2016*
- 2014, 2015, 2016 Audited or Certified Income and Expenses Statements *
- Rent Roll as of December 31, 2016 *
- Restaurants and convenience stores are requested to submit gross sales for 2014, 2015 and 2016 *
- Reported income & expense data is kept confidential. (Code of Virginia §58.1-3294)**
- *Any and all 2017 data available at time of appeal.
- New Construction 5 years or less or Renovated Properties:
 - Copy of final Construction Budget
 - Copy of Pro Forma financials, projections, or presumptions

In accordance with Code of Virginia §58.1-3379, in an appeal to the Board of Review, the Assessor's valuation is presumed correct. The applicant has the burden of proving, by a preponderance of the evidence, that the Assessor's valuation is incorrect.

PROPERTY AND OWNER INFORMATION – RECORDED OWNERSHIP

Subject Property Address (Required): _____

Current Assessment: Land _____ Improvement _____ Total _____

Requested Assessment (Required): Land _____ Improvement _____ Total _____

Owner of Record Name: _____

Mailing Address: _____

City, State & Zip: _____

Telephone Number(s) & E-mail: _____

BASIS OF REVIEW REQUEST- FAIR MARKET VALUE, EQUALIZATION, ACCURACY OF DATA

Please check A, B or C and provide supporting evidence. You must select at least one and you may select more than one. Additional sheets may be attached. **DOCUMENTATION OF APPLICABLE ASSESSMENT METHODOLOGIES MUST BE SUBMITTED WITH THE APPLICATION.** Assessments and sales information are available at www.hampton.gov/assessor and at the Office of the Assessor of Real Estate.

A ___ Fair Market Value: The subject property is assessed at more, or at less than the fair market value.

List the sale(s) of comparable properties that support your assertion.

PIN _____ Property Address _____ Sale Price _____

PIN _____ Property Address _____ Sale Price _____

PIN _____ Property Address _____ Sale Price _____

B ___ Equalization: The subject property is not equitably assessed with comparable properties.

List the assessment(s) of comparable properties that support your assertion.

PIN _____ Property Address _____ Assessment _____

PIN _____ Property Address _____ Assessment _____

PIN _____ Property Address _____ Assessment _____

C ___ Accuracy: The subject property was assessed on the basis of inaccurate property information.

Describe the inaccuracy of the property information. (example: incorrect square footage)

CERTIFICATIONS

Review Outcome: I voluntarily request a review of the subject property identified herein. I understand that this review may result in a no change, a decrease, or an increase to the Assessor's valuation.

Instructions: I certify that I have read and understand all of the additional information and instructions set forth on page 3 of this application.

Authorized Agent: I understand that in order for another to act on behalf of the Owner of Record for the purposes of this review (including the signing of this application), this application must include a current power of attorney or letter of authorization to designate that other party. A current power of attorney or letter of authorization _____ is (or) _____ is not attached for this purpose.

Accuracy of Information: I certify that the descriptions and statements contained in this application are true and correct to the best of my knowledge and belief.

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

Name of Owner of Record/Authorized Agent (printed)

Signature of Owner of Record/Authorized Agent

BOARD OF REVIEW ADDITIONAL INFORMATION AND INSTRUCTIONS

Owner of Record

This form must be completed by or on behalf of the Owner of Record. For this purpose the "Owner of Record" is the current legal title holder of the Property, as identified in the records of the Office of the Assessor of Real Estate for the City of Hampton and/or the Office of the Clerk of the Circuit Court of the City of Hampton, Virginia.

Valuation that May be Appealed

The board shall finally dispose of all complete applications filed in a timely manner by the June 30 immediately preceding the July 1 effective date for which taxes on such contested assessed value will be levied, except that any real estate newly assessed after the January 1 immediately preceding the July 1 effective date shall be subject to review until and disposed of by June 30 of the following year.

Separate Application for Each Parcel Required

A separate application must be filed for each parcel number to be reviewed by the Board of Review.

Number of Copies and Form of Submissions

All submissions must include six (6) completed sets to include with each the application, all supporting attachments, and a power of attorney form or letter of authorization (if applicable), and must be hand delivered or mailed to: Office of the Assessor of Real Estate, 1 Franklin Street, Suite 602, Hampton, VA 23669. The deadline to file HAND DELIVERED appeal applications is 60 days from the date of the notice before 4:00 pm. Applications DELIVERED BY MAIL must be postmarked no later than 60 days from the date of the notice. **Applications filed after the deadline will not be accepted. Faxed or electronic applications will not be accepted.**

Agent Authorization

When an agent is representing the owner of record, the Owner of record must submit a current power of attorney form (available from the Office of the Assessor of Real Estate) or a current letter of authorization, in substantially the same form, with the appeal application authorizing the agent to represent the owner. The power of attorney form or letter of authorization must apply for the current calendar year. Power of Attorney forms are available from the Assessor's office and online. Signatures must be original and notarized. **Faxed or electronic documentation will not be accepted.**

Hearings

The Board of Review will hold hearings that 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 assessment appeal applications submitted will be reviewed by the Board of Review; the applicant is not required to attend the hearing. The Board generally hosts public hearings annually in May and/or June.

Applicability of the Virginia Freedom of Information Act

The Board of Review is a public body. This means that its meetings, hearings, and records are governed by the Virginia Freedom of Information Act ("VFOIA"; Section 2.2-3700 *et. seq.*, Code of Virginia, as amended), and are generally open to the public unless an exemption from such disclosure applies. If the Owner of Record seeks to protect proprietary or confidential data or materials from discussion in an open public forum or from other possible disclosure, other than income and expense information (which is protected from disclosure pursuant to Code of Virginia §§ 58.1-3 and 58.1-3294), the Owner must (i) provide a statement that invokes protection from the VFOIA, prior to, or upon the submission of the income, expense, and other proprietary data or other materials; (ii) provide a statement that identifies the data or other materials to be protected; (iii) states the reasons why protection is necessary; and (iv) submit trade secrets and other proprietary information under separate cover in a sealed envelope clearly marked "PROPRIETARY". **Information submitted that does not meet the above requirements (and is not otherwise protected from disclosure under any other applicable law) will be considered public information in accordance with the statutes of the Commonwealth of Virginia and will be discussed openly in a public hearing.** An all-inclusive statement that an entire application is proprietary is unacceptable. Further, any obligation of confidentiality shall not apply to any information that (i) is now or hereafter becomes available to the public; (ii) becomes available to the Board of Review from a third party having the legal right to disclose such information; or (iii) such disclosure is compelled by a court of competent jurisdiction or otherwise compelled by law.

Assessor's Valuation is Presumed Correct (Code of Virginia §58.1-3379)

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.