

**CITY OF NEWPORT NEWS
BOARD OF REVIEW OF REAL ESTATE ASSESSMENTS**

Application for Appeal of a 2009-2010 Real Property Assessment

Must be filed on or before SEPTEMBER 1, 2009

Property Owner _____ Account # _____
Owner's Address _____
Property Address _____

BASIS FOR APPEAL (you MUST select one):

- EQUALIZATION: Complete Sections A, B, and D
- FAIR MARKET VALUE: Complete Sections A, C and D
- Both EQUALIZATION and FAIR MARKET VALUE: Complete Sections A, B, C and D

SECTION A - REQUEST FOR REDUCTION OF ASSESSMENT

Current Assessment: Land \$ _____ Improvement \$ _____ Total \$ _____

I request the assessment on this property be reduced as follows:

Land from \$ _____ to \$ _____ Decrease \$ _____

Improvement from \$ _____ to \$ _____ Decrease \$ _____

Total from \$ _____ to \$ _____ Decrease \$ _____

SECTION B – EQUALIZATION

- THIS PROPERTY IS NOT EQUITABLY ASSESSED WITH SIMILAR PROPERTIES IN NEWPORT NEWS.**

I request that the assessment on my property be compared to the assessments on the following similar properties within the City of Newport News:

1. Address _____ Account # _____

Current Assessment: Land \$ _____ Improvement \$ _____ Total \$ _____

2. Address _____ Account # _____

Current Assessment: Land \$ _____ Improvement \$ _____ Total \$ _____

Comparable properties MUST be listed for the board to consider equalization. If the appeal is based solely on equalization, failure to list comparable properties will result in the denial of a hearing. All supporting documents that the applicant will present at the hearing MUST be submitted with this application.

SECTION C – FAIR MARKET VALUE

THIS PROPERTY IS ASSESSED AT MORE THAN FAIR MARKET VALUE.

I request that the assessment on my property be compared to the sales of the following similar properties:

1. Address _____ Account # _____

Date of Sale _____ Sale Price \$ _____

2. Address _____ Account # _____

Date of Sale _____ Sale Price \$ _____

Listing comparable sales is OPTIONAL. All supporting documents (including appraisals, income and expense statements, rent rolls, etc.) that the applicant will present at the hearing MUST be submitted with this application.

SECTION D - SIGNATURE OF OWNER OR AGENT

Name of Owner or Agent _____ Telephone # _____

Mailing Address _____

E-mail Address _____

I hereby affirm that the information on this application and on all supporting documents attached hereto is true and correct to the best of my knowledge. I acknowledge receipt of the procedures of the board attached hereto.

Given under my hand this _____ day of _____, 2009

Signature of Owner or Agent _____

If an agent will represent the owner at the hearing, a notarized letter of authorization bearing the original signature of the owner must accompany the application.

If the application is not signed or if the proper authorization is not attached, a hearing will be denied unless the deficiency is resolved on or before the deadline. An amended application may not be submitted after the deadline.

Mail this application and accompanying documents to:

Linda Kriner, Assistant Secretary
Board of Review of Real Estate Assessments
2400 Washington Avenue – City Hall
Newport News, Virginia 23607
Phone (757) 926-8653

The application and documents may also be delivered in person to the assistant secretary in the office of the Commissioner of Revenue at City Hall, 2400 Washington Avenue.

Information regarding account numbers and assessments on the comparable properties selected by the applicant may be obtained by calling the city assessor's office at (757) 926-1926 or by accessing the city assessor's website at www.ngov.com/assessor/resources/reis.

NEWPORT NEWS BOARD OF REVIEW OF REAL ESTATE ASSESSMENTS

PROCEDURES FOR APPEAL

Please file your application early.

ABOUT THE BOARD

Under the provisions of the City of Newport News Charter, Chapter 12, Section 12.03, the Board of Review of Real Estate Assessments is appointed annually by the judges of the Newport News Circuit Court for the purpose of securing uniformity, as far as practical, in real estate assessments in the City of Newport News so that the burden of real estate taxation shall rest equally upon all property owners. The three-member board (and an alternate) is appointed for a term that commences September 1 and concludes on November 30 of each year. All appeal hearings must be completed within this time period.

BURDEN OF PROOF

The Code of Virginia, Title 58.1-3379 states, in part, "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 is upon the 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."

PROCEDURES FOR THE APPEAL OF YOUR ASSESSMENT

Under the provisions of the Charter of the City of Newport News, Chapter 12, Section 12.04, the board has adopted the following procedures for the appeal of a real estate assessment.

1. Application Form

You must complete and submit the designated application to schedule an appeal hearing before the board. The application may be obtained on the City of Newport News website at the address below or by contacting the assistant secretary to the board at (757) 926-8653.

www.nngov.com/commissioner-of-the-revenue

The original application must bear the original signature of the owner or agent. The applicant must also provide five copies of the application and all accompanying documents to the assistant secretary at the time the application is submitted. The application may be mailed or delivered to the assistant secretary. The address is listed on page 2 of the application.

2. Application Deadline

The application must be filed on or before **SEPTEMBER 1** for the current year assessment only. The postmark date, or the date the application is delivered in person to the assistant secretary, will determine timeliness. If September 1 falls on Saturday or Sunday, the deadline is the following Monday. An application postmarked or delivered in person after the deadline will not be accepted.

3. Representation by an Agent

If an agent will represent the owner at the hearing, a notarized letter of authorization bearing the original signature of the owner must accompany the application.

IMPORTANT!

If a partnership owns the property, a partner, identified as such, must sign the letter of authorization on behalf of the partnership. If a corporation owns the property, an officer of the corporation, identified by position or title, must sign the letter of authorization on behalf of the corporation. Notarial acknowledgments must comply with Virginia acknowledgment requirements. Please refer to the Code of Virginia, Title 55, Chapter 6, Articles 2, 2.1, and 3. Specifically, Section 55-118.5 provides a definition of "acknowledged before me" and Sections 55-118.6 and 55-120 provide examples of notarial acknowledgments for partnerships and corporations.

4. Application Procedures

All applicable sections of the prescribed application must be completed. The board will review the application for completeness and signature.

If an agent will represent the owner, the board and the city attorney will review the letter of authorization to verify that it is properly signed by an owner and notarized as required.

To schedule a hearing based solely on equalization, as indicated in Section B of the application, two comparable properties must be listed. Account numbers and assessments on comparable properties selected by the applicant may be obtained from the assessor's office at (757) 926-1926 or by accessing the assessor's website at www.nngov.com/assessor/resources/reis.

All supporting documents that will be presented by the applicant during the hearing (including, but not limited to, appraisals, income and expense statements, rent rolls, etc.) must be submitted with the application. The board will not consider any documents at the hearing that were not submitted with the application.

If the application is incomplete or unsigned, if comparable properties are not listed (when the appeal is based on equalization), or if a proper letter of authorization is not received with the application, the application will not be accepted unless the deficiency is resolved on or before the September 1 deadline. The applicant will be notified of the deficiency.

If the board does not accept the application for any of the reasons listed above and the deficiency is not resolved on or before the September 1 deadline, an amended application will not be accepted after the deadline.

5. Hearings

After the board determines the schedule for hearings, the assistant secretary will contact the applicant to schedule a hearing. All hearings must be held between September 1 and November 30. A hearing will not be scheduled if the application is received after the deadline or is deficient, as noted above, at the time of the deadline.

At the hearing, the applicant or agent will make his/her presentation to the board, followed by a presentation by the city assessor and/or the appraiser. A discussion period may follow. The board will make the decision to affirm, to decrease, or to increase the assessment. The applicant and the city assessor will be notified of the decision of the board.