

**2024 BIENNIAL REASSESSMENT:
APPLICATION TO THE ACCOMACK COUNTY BOARD OF EQUALIZATION
(INFORMATION AND INSTRUCTIONS SHEET, APPLICATION FORM, AND SUPPLEMENTAL INFORMATIONAL ATTACHMENTS)**

The Accomack County Board of Equalization (BOE) is a quasi-judicial body appointed by the Judge of the Circuit Court for Accomack County. It is comprised of five members all of whom must be residents of Accomack County, and, a majority of whom must be property owners. The responsibilities, duties, limits, and powers of the BOE are defined by the statutes of the Code of the Commonwealth of Virginia. The BOE neither sets tax rates nor makes assessments. The board hears and gives consideration to complaints of inequalities and adjusts and equalizes assessments and, moreover, is charged with the special duty of increasing as well as decreasing assessments, whether a specific complaint is made or not, if in its judgement, such action is necessary to equalize and accomplish the end that the burden of taxation rest equally upon all citizens of the county.

State law gives a property owner the right to appeal the assessment if it lacks uniformity (is out of line with comparable properties); and/or, if it exceeds fair market value; and/or, if there is an error(s) in the acreage.

When an application to the BOE is processed, the property in question and all comparable properties will be subject to re-examination and **values may be lowered, raised or upheld** at the Board's discretion.

PROCEDURES FOR FILING

1. A separate application form must be made for each property being appealed. The Board will not consider appeals for multiple properties on one application.
2. Identify the property being appealed by parcel identification number or map number and physical address if an E 9-1-1 address has been assigned.
3. Fill out the application completely, providing the Board with as much information as possible. In preparing your appeal be mindful of Code of Virginia Article 14 Section 58.1-3379 subsection B. which states, "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 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."
4. You must complete the application in full, providing home, work, mobile cell phone numbers, and including an e-mail address for contact purposes.
5. The applicant shall provide five (5) copies of both the completed application form and any supporting documents.
6. An executed and properly notarized letter from a property owner designating that an appointed representative shall be representing them on their behalf shall be presumed to be valid designation, and the person whose signature is notarized shall be presumed to have the authority to so designate.
7. **Copies of the application, supporting documents, and, if necessary, a notarized letter designating and appointing a representative should be returned to the Accomack County Department of Assessment, 23296 Courthouse Avenue, Room 106, P.O. Box 248, Accomac, VA 23301.**

FILING DEADLINE AND DISPOSITION BY THE BOARD

The deadline for filing an application for a hearing with the Board of Equalization is 30 days from the date of the Assessor's determination in an informal appeal. If no informal appeal is filed, the deadline is 30 days from the date of the Notice of Reassessment. Any application received after the deadline will not be heard or considered by the board. All applications timely filed with the board shall be finally disposed of by the board by no later than June 5, 2024. (The Code of Accomack County is accessible on the county's official website at www.co.accomack.va.us.)

CODE OF VIRGINIA

Specific information in regards to the Board of Equalization can be found in Code of Virginia Sections 58.1-3370 through 58.1-3389. The Code of Virginia is accessible on the internet at <https://law.lis.virginia.gov/vacode/>

SUPPLEMENTAL INFORMATIONAL ATTACHMENTS

Market and Data Sources
Public Disclosure of Certain Assessment Records: Code of Virginia §58.1-3331
Property Appraisal Cards or Sheets: Code of Virginia §58.1-3332
Hearing Complaints and Equalizing Assessments: Code of Virginia §58.1-3379



ACCOMACK COUNTY BOARD OF EQUALIZATION

Assessment Review Application Form

(Please use a separate application form for each parcel being appealed.)

Parcel Identification Number (PIN) / Tax Map Number: _____

Owner's Name: _____
(As listed on the real estate land book)

Owner's Mailing Address: _____

Telephone: (Home) _____ (Work) _____ (Mobile cell) _____ E-Mail: _____

Address of Property if different from mailing address above: _____

Sale Price: _____
(If purchased within past five years)

Reason for appeal (**Check**): () Land Value, () Building & Improvements Value, () Total Value

I (we) hereby apply for a hearing before the Board of Equalization for the following reason(s): (**Check any or all.**)

- () 1. The new assessment is in excess of Fair Market Value.
 - () 2. The new assessment is inequitable as compared to like properties.
 - () 3. Other (**EXPLAIN FULLY.**) (Use other sheets if necessary.) _____
- _____
- _____
- _____

Supporting Documentation: All available documentation such as insured value of buildings, construction costs, listing price if for sale and number of days on market (DOM), appraisals, sales or assessments of comparable properties, business or rental income, and any other information which supports your basis for appeal should be included with your application. (*Please attach this information to your application.*)

Comparables: List comparable properties for the BOE to review. (*Please identify by parcel ID/tax map number and/or physical address.*)

1. _____
2. _____
3. _____

Additional: _____

Owner's Proposed Assessed Value for the Property: _____

Please check one of the following:

- _____ I would like to appear before the BOE in person and/or have my duly authorized representative appear before the BOE.
- _____ I would like to be in absentia (not appear before the BOE in person.)

I do hereby certify that the above facts are true and correct to the best of my knowledge. Given under my hand the _____ day of _____, 2024.

Signature(s): _____

Upon receipt of the completed application and scheduling by the Board of Equalization of the dates and times of the meetings to be held, you will be contacted regarding a hearing date.

MARKET AND ASSESSMENT DATA SOURCES

Information on the selling prices, assessed values, and listing prices of properties similar/comparable to your subject property may be obtained from such sources as the following.

- The 2024 Sales Analysis Study is on file in the County Assessor's Office in Room 106 of the County Administration Building at 23296 Courthouse Avenue in the town of Accomac, VA, and is provided on the Department's website at <https://www.co.accomack.va.us/departments/real-estate-assessment>. This study provides information on properties that sold at *arm's-length** during the period from January 1, 2022, through December 31, 2023, and their selling prices; and, forms the basis for the 2024 assessments. (**An arm's-length transaction is a sale between a willing buyer and a willing seller that are unrelated and are not acting under duress, abnormal pressure or undue influences.*)
- Assessment/Property Record Cards contained on the County's computer assisted mass appraisal (CAMA) system can be requested at no cost by emailing assessment@co.accomack.va.us, providing detailed information and data about individual parcels.
- The County's Geographic Information System website, AccoMap at <https://parcelviewer.geodecisions.com/Accomack/>, providing viewable and printable 2024 assessments, tax maps, aerial photographs, and other details and attributes about parcels.
- Multiple Listing Service (MLS) websites such as the Eastern Shore Association of Realtors, Inc. MLS site accessible on the internet at www.usamls.net/easternshore containing the listing prices and information on various types of properties for sale throughout the county.

Code of Virginia
Title 58.1. Taxation
Chapter 32. Real Property Tax

§ 58.1-3331. Public disclosure of certain assessment records.

A. All property appraisal cards or sheets within the custody of a county, city or town assessing officer, except those cards or sheets containing information made confidential by § [58.1-3](#), shall be open for inspection, after the notice of reassessment is mailed as provided in § [58.1-3330](#), the normal office hours of such official by any taxpayer, or his duly authorized representative, desiring to review such cards or sheets.

B. Any taxpayer, or his duly authorized representative, whose real property has been assessed for taxation shall, upon request, be allowed to examine the working papers used by any such assessing official in arriving at the appraised and assessed value of such person's land and any improvements thereon.

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. Upon request of a taxpayer, or his duly authorized representative, whose property has been assessed for taxation, the assessing officer shall provide a written explanation or justification for an increase in the property's assessed value. 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](#).

D. The assessing officer of the governing body may fix and promulgate a limited period within normal office hours when such records shall be available for inspection and copying, but such period of time may not be less than four hours per day on Monday through Friday, except on such days when the office is otherwise closed.

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.

Code 1950, § 58-792.02; 1975, c. 615; 1979, c. 577; 1980, c. 124; 1983, c. 161; 1984, c. 675; 2010, c. [552](#); 2011, cc. [184](#), [232](#); 2015, c. [244](#).

Code of Virginia
Title 58.1. Taxation
Chapter 32. Real Property Tax

§ 58.1-3332. Property appraisal cards or sheets.

Each county, city or town assessing officer shall maintain current property appraisal cards or sheets for all parcels of real estate assessed and assessable by him. Any such assessing officer who maintains such property appraisal cards or sheets shall include thereon the appraised value of the property and improvements, if any, and the calculations and methodology used in determining the assessed value of such property and improvements.

Code 1950, § 58-817.1; 1975, c. 618; 1983, c. 161; 1984, c. 675.

Code of Virginia
Title 58.1. Taxation
Chapter 32. Real Property Tax

§ 58.1-3379. Hearing complaints and equalizing assessments.

A. The board shall hear and give consideration to such complaints and shall adjust and equalize such assessments and shall, moreover, be charged with the especial duty of increasing as well as decreasing assessments, whether specific complaint be laid or not, if in its judgment, the same be necessary to equalize and accomplish the end that the burden of taxation shall rest equally upon all citizens of such county or city.

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 § [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.

C. In considering complaints, nothing shall be construed to prohibit consideration of any statement of income and expense or market sales that occurred through December 31, prior to the effective date of the assessment, so long as such information is submitted to the board no later than the locality's deadline for the application for relief. No studies or analyses published after December 31 immediately preceding the effective date of the assessment shall be considered in an appeal filed relating to that assessment.

D. In any case before the board concerning a taxpayer's complaint in which the commissioner of the revenue or other local assessing officer requests the board to increase the assessment after the taxpayer files an appeal to the board on a commercial, multifamily residential, or industrial property, the commissioner or other officer shall provide the taxpayer notice of the request not less than 14 days prior to the hearing of the board. Except as provided herein, if the taxpayer contests the requested increase, the assessor shall either withdraw the request or shall provide the board an appraisal performed by an independent contractor who is licensed and certified by the Virginia Real Estate Appraiser Board to serve as a general real estate appraiser, which appraisal affirms that such increase in value represents the property's fair market value as of the date of the assessment in dispute. The provisions of this subsection that require that the assessor provide the board with an appraisal shall not apply if (i) the requested increase is based on mistakes of fact, including computation errors, or (ii) the information on which the commissioner or other officer bases the requested increase was available to, but not provided by, the taxpayer in response to a request for information made by the commissioner or other officer at the time the challenged assessment was made.

E. The commissioner of the revenue or other local assessing officer of such county or city shall, when requested, attend the meetings of the board, without additional compensation, and shall call the attention of the board to such inequalities in real estate assessments in his county or city as may be known to him.

F. Every board of equalization may go upon and inspect any real estate subject to adjustment or equalization by it.

Code 1950, § 58-904; 1984, c. 675; 2003, c. [1036](#); 2010, c. [552](#); 2011, cc. [184](#), [232](#); 2013, c. [197](#).