



The Orange County Board of Supervisors will hold a public hearing at 7:00 p.m. on Tuesday, January 28, 2020, in the Meeting Room of the Gordon Building, located at 112 West Main Street, Orange, Virginia, to receive comments on, and consider, the following:

ORANGE COUNTY REAL ESTATE ASSESSMENT APPEAL PROCESS

The citizens of the County determine the value of real estate in Orange County by buying and selling properties in arms-length transactions, thus creating the real estate market. The County utilizes the services of a third-party assessment firm to interpret the real estate market and determine assessments in an equitable manner. If a property owner believes that their assessment does not represent fair market value, is not equitable with similar properties in the County, or contains a factual error about the property, the County has the following process for the appeal of a property assessment:

1. *Assessor's Review (Factual Errors Only)*

If a property record includes information about a property that is not correct, the property owner or agent may complete an appeal form located on the 2020 General Reassessment Information page of the Commissioner of the Revenue's website. Factual errors may be corrected at any time, and may result in an increase, decrease, or no change to a property assessment.

2. *Administrative Appeal*

If a property owner or agent felt that the property assessment did not represent fair market value, or if the property was not uniformly assessed in comparison with like properties in the County, then the owner may have requested an administrative appeal. Administrative appeals were due by December 4, 2019. As a result of an administrative appeal, assessments may have increased, decreased, or reflected no change. If an owner is dissatisfied with the result of the administrative appeal, they may file a formal appeal to the Board of Equalization.

3. *Board of Equalization (BOE) Appeal*

If the administrative appeal process does not resolve the concern, then either the owner or their agent must complete the BOE appeal application located on the 2020 General Reassessment Information page of the Commissioner of the Revenue's website. The application must be complete when submitted and include any documents that will be presented to the Board of Equalization.

BOARD OF EQUALIZATION APPEAL DEADLINE: March 13, 2020 at 5:00 p.m.

Owners must attempt to prove that a property's market value is either inaccurate or inequitable when compared to similar property types. State law puts the burden of proof on the owner to show that the assessment is incorrect (Virginia Code §58.1-3379).

4. *File Suit in Circuit Court*

Owners who do not agree with the ruling of the Board of Equalization may appeal their assessment to the Orange County Circuit Court. This is not an administrative procedure and filings must be made to the Clerk of the Circuit Court. The property owner may need to secure the services of an attorney to make the necessary filings to the Circuit Court.

All interested persons are invited to attend the hearing and to present their views and/or to submit written comments. Related documents may be examined during regular business hours of 8:00 a.m. – 5:00 p.m., Monday – Friday, at the Office of the County Administrator, located on the second floor of the Gordon Building, 112 West Main Street, Orange, Virginia. Materials may also be viewed on the County website at orangecountyva.gov. For further information, please contact the County Administrator's Office at (540) 672-3313.

Alyson A. Simpson
Chief Deputy Clerk
to the Board of Supervisors