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**ADMINISTRATIVE APPEALS PROCESS  
FOR CORRECTION OF TANGIBLE PERSONAL PROPERTY ASSESSMENT**

Date of Appeal: \_\_\_\_\_

Personal Property Year being disputed: \_\_\_\_\_ PP Account #: \_\_\_\_\_

Name of Taxpayer: \_\_\_\_\_

Address: \_\_\_\_\_

Contact Phone #: \_\_\_\_\_

Email Address: \_\_\_\_\_

Checklist of documents included in this appeal:

- \_\_\_\_\_ A copy of the assessment in question
- \_\_\_\_\_ A separate, concise description of each item in dispute; include documentation establishing the date of acquisition and the cost of each item
- \_\_\_\_\_ A statement setting forth the basis of the claim and the method used to determine that the COR assessment is incorrect
- \_\_\_\_\_ Any additional information used to determine the taxpayer's claim
- \_\_\_\_\_ A statement of the specific relief sought in this appeal
- \_\_\_\_\_ The name of a contact person who will meet the Tax Field Auditor, from the COR office, for an inspection of the property being appealed

Within forty-five days of receipt of a complete application for correction, the Commissioner of the Revenue will thoroughly review and analyze said application and notify, in writing, the taxpayer of his/her determination. Should the Commissioner of the Revenue need to extend the period of time in which to consider the application due to its complexity, the taxpayer will be notified in writing of the expected date that a determination will be rendered. It should be understood that if additional tangible property is discovered during the review process, the Commissioner of the Revenue will under law assess such property even though it was not originally part of the appeals application. Upon received of the complete appeal with all supporting documentation, the Commissioner will notify the Treasurer that an appeal has been received.

COR OFFICE: \_\_\_\_\_ Date received: \_\_\_\_\_ Appeal Complete: Y or N

Assessment Expiration Date(s): \_\_\_\_\_

Notes: \_\_\_\_\_

Ann T. Burkholder, Commissioner of the Revenue  
15 North Cameron Street  
Winchester, VA 22601  
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## **ADMINISTRATIVE APPEALS PROCESS FOR CORRECTION OF TANGIBLE PERSONAL PROPERTY ASSESSMENT**

Pursuant to the provisions of Virginia Code §58.1-3980, any taxpayer who reasonably believes that any assessment of that taxpayer's tangible personal property is incorrect may apply to the Commissioner of the Revenue and other assessing official for correction of such assessment.

The application for correction must contain the following:

1. Taxpayer name, any taxpayer identification number or account number, taxpayer address and daytime telephone number of the taxpayer;
2. A copy of the assessment in question;
3. A separate, concise description of each item which the taxpayer believes was erroneously assessed and documentation establishing the date of the acquisition and the original, capitalized, acquisition cost of each such item of tangible personal property.
4. A statement setting forth the basis of the claim and the methodology used in determining that the assessment is incorrect;
5. Any additional information upon which the taxpayer has relied in evaluating the assessment, such as contact information for any professional upon which the taxpayer has relied as a resource for determining erroneous assessment;
6. A statement of the specific relief sought;
7. The name of the contact person to arrange an inspection of the tangible property included in the application for correction;
8. A request for a conference with the Commissioner of the Revenue, should the taxpayer desire one.

It is within the discretion of the Commissioner of the Revenue to determine whether a conference will be beneficial in reviewing the application. Any conference will be informal without adhering to rules or procedure established for adversarial proceedings. The taxpayer need not have legal counsel present although if he/she elects to include any representatives or attendees, the taxpayer must notify the Commissioner of the Revenue in advance. If the taxpayer arrives at the meeting with representatives and has not provided advance notice the meeting may, at the option of the Commissioner of the Revenue, be rescheduled.

The Commissioner of the Revenue may require submission of additional information or documents as he/she deems necessary to properly evaluate the application.

Within forty-five days of receipt of a complete application for correction, the Commissioner of the Revenue will thoroughly review and analyze said application and notify, in writing the taxpayer of his/her determination. Should the Commissioner of the Revenue need to extend the period of time in which to consider the application, due to its complexity, the taxpayer will be notified, in writing, of the expected date that a determination will be rendered.

It should be understood that if additional tangible property is discovered during the review process, the Commissioner of the Revenue will, under law, assess such property even though it was not originally part of the appeals application.

The taxpayer is welcome to contact the Commissioner of the Revenue with questions or concerns during the process of the appeal.

A handwritten signature in black ink that reads "Ann T Burkholder". The signature is written in a cursive, slightly stylized font.

Ann T. Burkholder  
Commissioner of the Revenue