

## **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.

Ann T. Burkholder  
Commissioner of the Revenue