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**ADMINISTRATIVE APPEAL
FOR CORRECTION OF TANGIBLE PERSONAL PROPERTY ASSESSMENT**

Date of Appeal: _____
Personal Property Tax Year(s) Disputed: _____ PP Account: _____
Name of Taxpayer: _____
Address: _____
Contact Name: _____
Contact Phone: _____
Contact Email: _____

Checklist of documentation to be included in this appeal:

- _____ A copy of the assessment in question
- _____ A statement setting forth the basis of the claim and the reasoning used to determine that the Commissioner's assessment is incorrect
- _____ A separate, concise description of each item in dispute. For business property, include documentation establishing original purchase date and cost of each item. For vehicles, include documentation for age, condition, mileage or other factors to be considered.
- _____ Any additional information used to determine the taxpayer's claim
- _____ A statement of the specific relief sought in this appeal

I have read the following pages and understand my rights and responsibilities in submitting this appeal.

Taxpayer Signature: _____

COR OFFICE USE ONLY: Date Received: _____ Appeal #: _____

Notes: _____

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.

Upon receipt of a complete appeal with all supporting documentation, the Commissioner will notify the Treasurer to suspend collection activity until the final determination.

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.

Within ninety (90) days from the date of the final local determination the taxpayer has the right to file an appeal to the Tax Commissioner at PO Box 2475, Richmond, Virginia 23218-2475 pursuant to Virginia Code section §58.1-3983.1

A handwritten signature in brown ink that reads "Ann T Burkholder". The signature is written in a cursive, flowing style.

Ann T. Burkholder
Commissioner of the Revenue