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**ADMINISTRATIVE APPEALS PROCESS
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

Within forty-five days of receipt of a complete application for correction, the Commissioner of the Revenue will thoroughly review and analyze the application and provide written notification of the determination to the taxpayer. 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 receipt of a complete appeal with all supporting documentation, the Commissioner will notify the Treasurer to suspend collection activity until the final determination.

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

Notes: _____