

BOARD OF EQUALIZATION OF REAL ESTATE ASSESSMENTS:

The City of Winchester Board of Equalization (“BOE”) is a three to five member board appointed by the Circuit Court of the City of Winchester. All members of the BOE must be residents, and a majority must be freeholders of the City. After the initial appointment of members, as described in §58.1-3373 of the Code of Virginia, each member serves a three year term. At least 30 percent of the members shall be commercial or residential appraisers, real estate professionals, builders, developers, or legal or financial professionals, and at least one member must sit in all cases involving commercial, industrial or multifamily property, unless waived by the taxpayer. All members attend courses of instruction as required by §58.1-3374 of the Code of Virginia. No member is permitted to serve on the Board more than nine consecutive years. Upon serving nine consecutive years, a Board member shall not be eligible for reappointment for a period of three years.

The Board hears complaints of inequalities wherein the property owners allege a lack of uniformity in assessment or errors in acreage in real estate assessments. The Board also hears complaints that real property is assessed at more than its fair market value. The BOE may exercise all powers conferred to it by general law to revise, correct and amend a real estate assessment as necessary to equalize the burden of taxation among all citizens of the city. To this end, the Board has the authority to increase and decrease assessments, whether specific complaint is made or not. No assessment shall be increased until the owner has been notified and given an opportunity to show cause as to why the assessment should not be increased.

The Board determines the fair market value of property as of January 1 for the tax year.

In all cases, the Board operates under a presumption that the valuation determined by the assessing official is correct. In a matter before the BOE, the taxpayer need not show that the assessment is the result of manifest error or disregard of controlling evidence. Instead, the taxpayer is required to produce substantial evidence that the valuation is erroneous and was not arrived at in accordance with generally accepted appraisal practice. Mistakes of fact, including computation, that affect the assessment shall be deemed not in accordance with generally accepted appraisal practice.

The landowner or an appointed representative of the city may apply to the board to adjust an assessment to its fair market value or take such other action necessary to equalize an assessment. Complete applications for review of assessments by the board must be received by the assessor on or before March 15 immediately preceding the June 5 date for which taxes on such contested assessed value will be levied. The application must be filed on forms provided by the City and contain all requested information and attachments to be deemed complete. Late or incomplete applications will not be accepted and shall be deemed invalid.

The Board must dispose of all complete applications filed in a timely manner by the May 1 immediately preceding the June 5 date for which taxes or such contested assessed value will be levied. The City shall notify all owners of real estate of such deadlines on the annual notice of assessment.

All meetings of the Board are open to the public, with notice given at least ten days beforehand by publication in a newspaper having general circulation in the City. Minutes of all meetings and written orders of the Board are maintained and sent to all applicants.

For further information concerning the Board of Equalization or the process for bringing a matter before the Board of Equalization, see Section 27-10.1 of the Winchester City Code.