



## **RICHMOND BOARD OF EQUALIZATION APPLICATION 2019**

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### **GENERAL INFORMATION**

The Board of Equalization (BOE) is a panel of three qualified citizens appointed by the Circuit Court for the purpose of hearing real estate assessment appeals on assessments made during the current tax year.

The current assessment is presumed by law to be correct unless it is clearly shown to be in error. Applicable law places the burden of proof on the taxpayer to show that the property in question is assessed inequitably with similar properties.

All decisions of the BOE are binding on the property owner and the City for the current year unless the case is continued before the Circuit Court by either party. The decision of the BOE will result in a decreased assessment; a no change in assessment; or an increased assessment.

Appointment times are limited, it is important that appellant presentations be concise and relevant to the issue.

### **INSTRUCTIONS TO APPLICANTS**

- *Hardcopy applications must be submitted (or postmarked) no later than November 30, 2018. An application must be filed for each separate tax parcel and consist of one (1) complete original application with all supporting market data.*
- *A digitized application is preferred and will be accepted if the email is received by November 30, 2018. It can be sent to: [BOE@richmondgov.com](mailto:BOE@richmondgov.com) Please request a return receipt in the email.*
- *Appointment times are reserved for each case. The Board's cancellation policy requires at least seven (7) days advance notice if the case is to be rescheduled.*
- *Sales and other market data used to support a change in assessed value must have occurred by July 1, 2018, which is the effective date of value.*
- *The Board will allow a third party to present information and testimony, provided that person(s) has a notarized authorization from the property owner and meets any required professional licensing requirements.*
- *Appeal of income-producing properties must include a detailed income/expense report and a rent roll for the current and one prior year.*
- *When filing an application before the BOE, the applicant acknowledges that the Board is a legal body of the Richmond Circuit Court. As such, all sworn testimony and presentation material must be factual and true. Personal conduct is expected to be courteous and considerate.*

Hearings are scheduled promptly after the BOE organizes in January. If you are granted a change in assessment, it will be effective on the first day of the tax year which is January 1, 2019. All bills issued by the Department of Finance should be paid in full; any changes will be forwarded to Finance as needed.

Any questions regarding an appeal to the Board of Equalization should be directed to their administrative appointee at (804) 646-7910.

*(Please retain this page for reference)*

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**Phone: (804) 646-7910** **Email: [BOE@richmondgov.com](mailto:BOE@richmondgov.com)**

