

RICHMOND BOARD OF REVIEW APPLICATION



GENERAL INFORMATION

The Board of Review (BOR) is a panel of three (3) citizens appointed by the Circuit Court for purposes of reviewing any real estate assessment made by the City Assessor within the current calendar year. This function serves as recourse to property owners before pursuing a direct appeal to the Circuit Court. The City Assessor sits as an ex-officio (non-voting) member of the BOR and assists the BOR with data and other information as requested. Any decision of the BOR is binding on the property owner and the City for the current year unless the case is pursued before the Circuit Court by either party. A review by the Board of such assessment may result in a decrease in assessment; a no change in assessment; or an increased assessment.

The current assessment, by law, is presumed correct unless and until it is clearly shown to be in error. Applicable law states, "*The burden of proof shall be upon the taxpayer to show that the property in question is assessed at more than its fair market value or that the assessment is not uniform in its application*".

Sufficient evidence and/or information must be presented to the Board in support of one or both of the following contentions, before this application will be considered:

- (1) The property is assessed at more than its fair market value.*
- (2) The property is assessed inequitably as compared to similar properties.*

INSTRUCTIONS TO APPLICANTS

- *Applications may be submitted between April 1st– June 30th.*
- *Appointment times are reserved for each case. The Board's cancellation policy requires at least seven (7) business days notice, except for emergencies (personal illness, injury or hospitalization). Cancellations during the month of December are not rescheduled.*
- *An application must be filed for each separate tax parcel and consist of one (1) original and five (5) copies, including any attachments.*
- *The Board will allow a third party to present information and testimony provided that person(s) presents written authorization from the property owner.*
- *When filing an application before the Board of Review, the applicant acknowledges that the Board is a legal extension 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.*

As soon as possible after an application has been filed, the Chairman will call a hearing meeting in order that you may appear before the Board and discuss with them the facts stated in your application. You will be notified in advance of this meeting. If you are granted a reduction in assessment, it will be retroactive to January 1, of the current year. Any questions regarding an appeal to the Board of Review should be directed to their administrative appointee at (804) 646-7910.

(Please retain this page for reference)

