

2016 BOE Application Checklist

Have you...

- Signed the original application?
- For commercial and industrial income producing properties, have you included a copy of the calendar year 2014 and 2015 income/expense surveys that were previously submitted to the Department of Tax Administration?
- Kept the instruction sheet and a copy of your application? (Do not mail in the instruction page or this checklist.)
- Filled in ALL lines of application: Property information and Owner/Application Information?
- Checked off appropriate boxes under Basis for Appeal?
- Clearly** printed all telephone numbers and e-mail address?
- Consecutively numbered all pages of document (including attachments) beginning with application page as page #1?
- Cover letters should be numbered and placed immediately after the application form. Letters of Authorization should be numbered as the last page of the document.
- Put your property Tax Map Reference Number on ALL pages of application and supporting information?
- Paper clipped all documents to the BACK of the application?
(Do NOT staple any portion of the original application or supporting documents.)
- Included the original application and attachments plus one copy of the application and its attachments in your envelope?
- Kept a copy of all documents for your files?

STATUTORY DEADLINE

**POSTMARKED NO LATER THAN: JUNE 1, 2016 OR
HAND DELIVERED: SUITE 331 BY 4:30 PM ON JUNE 1, 2016
NO ADDITIONAL MATERIAL ACCEPTED AFTER DEADLINE.**

NO EXCEPTIONS

NO FAX SUBMISSIONS

**Failure to complete application properly may result
in denial of the application for hearing.**

**Residential appellants will be notified in writing of receipt
of application by the BOE Office by July 1, 2016.**

**FAIRFAX COUNTY BOARD OF EQUALIZATION (BOE)
OF REAL ESTATE ASSESSMENTS
12000 Government Center Parkway, Suite 331
Fairfax, Virginia 22035-0033
Phone: 703-324-4891
www.fairfaxcounty.gov/boe**

2016 APPLICATION INSTRUCTIONS

Please read the instructions carefully before submitting your application.

Save this page and a copy of your completed BOE application. More information concerning the Board of Equalization process can be found on the County web site: www.fairfaxcounty.gov/boe.

Members of the BOE are Fairfax County property owners or residents who have been appointed by the Fairfax County Board of Supervisors. The responsibilities, duties and limits of power of the BOE are defined by the statutes of the Commonwealth of Virginia. The BOE is an independent body and not part of the Fairfax County Department of Tax Administration (DTA). The BOE does not make assessments nor does it set the tax rate.

THE ASSESSMENT IS PRESUMED TO BE CORRECT. THE BURDEN IS ON THE TAXPAYER TO SHOW THAT THE PROPERTY ON APPEAL IS VALUED AT MORE THAN ITS FAIR MARKET VALUE, THAT THE ASSESSMENT IS NOT UNIFORM IN ITS APPLICATION, THAT IT IS OTHERWISE NOT EQUALIZED, OR THAT THERE ARE MISTAKES OF FACT, INCLUDING COMPUTATION.

TO RECEIVE RELIEF FROM THE BOE, THE TAXPAYER MUST PRODUCE SUBSTANTIAL EVIDENCE THAT THE ASSESSMENT IS ERRONEOUS AND WAS NOT ARRIVED AT IN ACCORDANCE WITH GENERALLY ACCEPTED APPRAISAL PRACTICE.

A completed application consists of the submission of this fully completed form plus a written statement describing the error you believe DTA made in determining the value of your property. Supplemental evidence to support your claim should also be included. All written materials you intend to present as evidence supporting your case **MUST** be submitted by June 1. **NO ADDITIONAL WRITTEN MATERIALS, VISUAL PRESENTATIONS, AND OTHER DOCUMENTARY EVIDENCE WITH THE EXCEPTION OF MAPS AND PHOTOGRAPHS WILL BE ACCEPTED AT THE PUBLIC HEARING.** All parts of the appeal must be neatly typed or printed and submitted to the BOE in **duplicate** (original plus one copy). The pages of the original copy of the appeal are to be single-sided, 8 ½ x 11 paper, numbered in bold, black type or print **one inch down from the top right corner.** Each page of cover letters and supporting documents should be single-sided, consecutively numbered, identified by applicant's tax map reference number and **paper-clipped** to the back of the application form. Cover letters should be numbered and placed directly behind the application form. A copy of the Letter of Authorization (if applicable) should be numbered and placed as the last document of the appeal package. **Duplicate copy should be double-sided and stapled.**

If it is proven that the assessment is in error, the BOE will determine whatever correction must be made and will direct DTA to make the appropriate change. It is the power and responsibility of the BOE to raise, lower, or affirm any real estate property assessment in order to ensure the equitable distribution of the tax burden among all of the citizens of Fairfax County.

In order to be considered, appeal applications, including all written evidence, must be hand-delivered to the BOE no later than 4:30 p.m. or postmarked no later than June 1, 2016. **NOTE: If the statutory filing deadline (June 1) falls on a Saturday, Sunday, or Fairfax County holiday, the deadline is the following business day.**

2016 BOE HEARING PROCEDURES

The order of procedure for the hearing of an appeal shall be:

- (a) Swearing-in of all witnesses. All persons who intend to testify before the BOE shall be duly sworn.
- (b) Presentation of the appellant's case, including testimony of witnesses and presentation of documentary evidence (10 minutes).
- (c) Presentation of testimony and documentary evidence by the Department of Tax Administration (10 minutes).
- (d) Appellant's rebuttal of testimony and evidence given by the Department of Tax Administration (5 minutes).
- (e) Discussion among Board members hearing the appeal.
- (f) Decision of Board members is made and recorded.



Do not staple **any** documents. Use paper clips. Read all instructions carefully.

Application for Equalization of Real Property Assessment

Fairfax County Board of Equalization
of Real Estate Assessments
12000 Government Center Parkway, Suite 331
Fairfax, Virginia 22035-0033
Phone: 703-324-4891
www.fairfaxcounty.gov/boe

FOR BOE USE ONLY APPLICATION NUMBER	PARCELS
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TAX MAP REFERENCE NUMBER
MAP REFERENCE NUMBER CAN BE FOUND ON UPPER RIGHT CORNER OF 2016 NOTICE OF ASSESSMENT CHANGE

TYPE OR PRINT INFORMATION CLEARLY. SUBMIT SINGLE-SIDED ORIGINAL PLUS ONE DOUBLE-SIDED COPY OF ALL DOCUMENTS TO BOE OFFICE. DEADLINE: POSTMARKED ON OR BEFORE JUNE 1, 2016 OR HAND-DELIVER TO BOE OFFICE BY 4:30 PM ON JUNE 1, 2016

Property Street Address:		
Property Location (City):	Property Zip Code:	
Building Name (if any):		
Name of owner (s) on January 1, 2016:		
2016 Assessment Notice Values Land:	Building:	Total:

BASIS FOR APPEAL (YOU MUST SELECT AT LEAST ONE):

<input type="checkbox"/>	FAIR MARKET VALUE: This property is assessed greater or less than its Fair Market Value.
<input type="checkbox"/>	LACK OF UNIFORMITY: This property assessment is out of line generally with similar properties.
<input type="checkbox"/>	ERRORS IN PROPERTY DESCRIPTION: Assessment is based upon inaccurate information concerning this property, such as lot size, square footage, condition of property, flood plain, topography, zoning, etc.

FOR BOE USE ONLY
DATE RECEIVED

OWNER/APPLICANT INFORMATION (MUST BE COMPLETED BY ALL OWNERS OR APPLICANTS)

Please indicate as described below. I believe the proper assessment of this property on January 1, 2016 should be:

Land:	Building:	Total:
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I hereby certify that the facts contained herein and attached hereto are true, accurate, and correct, to the best of my knowledge and belief.

Given under my hand this _____ day of _____, 2016

Signature of Applicant/Owner: _____

Print name of Applicant: _____

Phone: Work _____ Home _____ E-Mail _____
Area Code + Number Area Code + Number Please Print Clearly

Applicant/Owner Mailing Address (if different from property address): _____

CHECK ONE: I AM THE OWNER OF RECORD I AM NOT THE OWNER OF RECORD

Relation to property owner: (Attorney, Tax Rep., etc.): _____

IF THE APPLICANT IS NOT THE OWNER OF RECORD of the subject property, the application must include a Letter of Authorization from the owner. Such authorization must be signed by the owner prior to the date of application and either is written on the owner's letterhead or notarized. **For income producing properties, a completed copy of the Fairfax County Department of Tax Administration annual income/expense survey, as submitted to Fairfax County for the calendar years 2014 and 2015, along with applicable rent rolls, must be included with this application.**

1. Applicant's failure to complete all sections of this application and/or the failure of the representative of an owner to include the owner's authorization may result in a denial of the application for hearing.
2. When this appeal is filed, the total assessment is reopened and may be increased, decreased, or affirmed. A separate application must be made for each parcel.

ALL APPLICANTS: PLEASE NUMBER ALL SUBSEQUENT PAGES OF YOUR APPLICATION IN THE MARGIN ONE INCH DOWN FROM THE UPPER RIGHT CORNER OF DOCUMENT. APPLICANT CASE: PAGE # 1 OF _____
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FOR DTA USE ONLY
COUNTY CASE: BEGINS ON PAGE _____ OF _____ PAGES LETTER OF AUTHORIZATION: <input type="checkbox"/> <input type="checkbox"/> <small>ENCLOSED ON FILE</small>

COMMERCIAL APPLICANTS: PLEASE LIST TOTAL NUMBER OF PARCELS IN THIS CASE	<input style="width: 50px; height: 30px;" type="text"/>
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**FAIRFAX COUNTY BOARD
OF EQUALIZATION OF REAL
ESTATE ASSESSMENTS**

APPLICANT TAX MAP REFERENCE NUMBER

**APPLICATION SUPPLEMENT FOR
PROPERTY APPEALS**

Please provide information relating to properties whose characteristics, assessments, or sales prices support your claim. Sales must have been finalized on or before the first day of **January 2016**. Commercial appellants may omit this page if left blank.

Tax Map Reference Number:			
Owner (s):			
Property Address:			
Assessed Value:	Land:	Building(s):	Total:
Land Area: _____	Zoning: _____		
STATE HOW THIS PROPERTY SUPPORTS YOUR APPEAL (sale price, uniformity, etc.):			

Tax Map Reference Number:			
Owner (s):			
Property Address:			
Assessed Value:	Land:	Building(s):	Total:
Land Area: _____	Zoning: _____		
STATE HOW THIS PROPERTY SUPPORTS YOUR APPEAL (sale price, uniformity, etc.):			

Tax Map Reference Number:			
Owner (s):			
Property Address:			
Assessed Value:	Land:	Building(s):	Total:
Land Area: _____	Zoning: _____		
STATE HOW THIS PROPERTY SUPPORTS YOUR APPEAL (sale price, uniformity, etc.):			

* Cover letters or documents included as part of the case should be attached and numbered after this application form.