

**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**

2009 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 appeal are to be 8 ½ x 11 paper, numbered in bold, black type or print at the bottom right. Each page of cover letters and supporting documents should be identified by applicant's tax map reference number and **paper-clipped** to the back of the application form.

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 delivered to the BOE no later than 4:30 p.m., or postmarked no later than JUNE 1, 2009. Note: If the filing deadline (June 1) falls on a Saturday, Sunday, or Fairfax County holiday, the deadline is the following business day.

2009 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.

FOR BOE USE ONLY APPLICATION NUMBER	PARCELS
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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

TAX MAP REFERENCE NUMBER
MAP REFERENCE NUMBER CAN BE FOUND ON UPPER RIGHT CORNER OF 2009 NOTICE OF ASSESSMENT CHANGE

TYPE OR PRINT INFORMATION CLEARLY. SUBMIT ORIGINAL PLUS ONE COPY OF ALL DOCUMENTS TO BOE OFFICE.
DEADLINE: POSTMARKED JUNE 1, 2009 OR HAND-DELIVER TO BOE OFFICE BY 4:30 PM ON JUNE 1, 2009

Property Street Address:		
Property Location (City):	Property Zip Code:	
Building Name (if any):		
Name of owner (s) on January 1, 2009:		
2009 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, 2009 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 _____, 2009

Signature of Applicant/Owner: _____

Print name of Applicant/Owner (if different from above): _____

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 an original 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 2007 and 2008, along with applicable rent rolls, **must be included with this application.**

- 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.
- 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.
- Any appraisal report or professionally prepared opinion of value submitted with this application must be complete as originally prepared. Partial reports will not be considered as valid evidence of value. Such valuation reports or opinions must be signed by the original preparer.

APPLICANT: PLEASE NUMBER ALL PAGES OF YOUR APPLICATION. APPLICANT CASE: PAGE #1 OF _____

FOR DTA USE ONLY
COUNTY CASE: BEGINS ON PAGE _____ OF _____ PAGES
LETTER OF AUTHORIZATION: <input type="checkbox"/> ENCLOSED <input type="checkbox"/> ON FILE
NUMBER OF PARCELS: <input type="checkbox"/>

**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 2009**.

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.):

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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.):

Checklist

Have you...

- Signed the original application?
- Kept the instruction sheet and a copy of your application? (Do not mail in this instruction page.)
- 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?
- 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 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: JUNE 1, 2009

HAND DELIVERED: ROOM 331 BY 4:30 PM ON JUNE 1, 2009

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, 2009.**