

2019 Board of Equalization Application Checklist

Have you...

- Signed the original application? **If you have multiple parcels, please complete a separate application for each parcel).**
- For commercial and industrial as well as multi-family income producing properties, have you included a copy of the calendar year 2017 and 2018 income/expense surveys that were previously requested by 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, 2019** OR
HAND DELIVERED: SUITE 331 BY 4:30 PM ON JUNE 1, 2019

NO ADDITIONAL MATERIAL ACCEPTED AFTER DEADLINE.

NOTE: **If the statutory filing deadline (June 1) falls on a Saturday, Sunday, or Fairfax County holiday, the deadline is the following business day.**

**NO FAX OR EMAIL SUBMISSIONS ACCEPTED
NO EXCEPTIONS**

***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, 2019.**

***Applications must be mailed or hand delivered only. Faxed or emailed submissions will not be accepted.**

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

2019 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 APPLICANT(S) 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 APPLICANT(S) 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.**

For Commercial Properties Only - Provide only the tax map reference number when completing this form, **do not appeal by element number**. If you are filing for multiple parcels within the same appeal, please complete the application **and** the spreadsheet located at <https://www.fairfaxcounty.gov/boe/appeal-application>.

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, 2019. Applications **must** be mailed or hand delivered only. Faxed or emailed submissions will not be accepted. **NOTE: If the statutory filing deadline (June 1) falls on a Saturday, Sunday, or Fairfax County holiday, the deadline is the following business day.**

2019 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.

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

TYPE OR PRINT INFORMATION CLEARLY.

SUBMIT SINGLE-SIDED ORIGINAL APPLICATION (PAPERCLIPPED) **PLUS** DOUBLE-SIDED COPY (STAPLED) TO THE BOE OFFICE.

TAX MAP REFERENCE NUMBER	
	<input type="checkbox"/> Commercial <input type="checkbox"/> Residential
MAP REFERENCE NUMBER CAN BE FOUND ON UPPER RIGHT CORNER OF 2017 NOTICE OF ASSESSMENT CHANGE	

DEADLINE: POSTMARKED ON OR BEFORE JUNE 1, 2019 **OR** HAND-DELIVER TO BOE OFFICE BY 4:30 PM ON JUNE 1, 2019.

Property Street Address:		
Property Location (City):	Property Zip Code:	
Building Name (if any):		
Name of owner (s) on January 1, 2019:		
2019 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 /APPLICANTS)

Please indicate as described below. I believe the proper assessment of this property on January 1, 2019 should be:		
Land:	Building:	Total:
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 _____, 2019		
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: <input type="checkbox"/> I AM THE OWNER OF RECORD <input type="checkbox"/> I AM NOT THE OWNER OF RECORD		
Relation to property owner: (Attorney, Tax Rep., etc.): _____		
ALL APPLICATIONS MUST BE FILED BY THE OWNER OF RECORD OF THE SUBJECT PROPERTY. PARTIES WHO HAVE ACTUALLY PAID THE TAXES ON THE SUBJECT PROPERTY MAY FILE AN APPLICATION AS LONG AS THE OWNER ALSO FILES AN APPEAL. 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 2017 AND 2018, ALONG WITH THE 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.**

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

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 _____

**FAIRFAX COUNTY BOARD
OF EQUALIZATION OF REAL
ESTATE ASSESSMENTS**

APPLICANT TAX MAP REFERENCE NUMBER

**APPLICATION SUPPLEMENT FOR
PROPERTY APPEALS**

Page #

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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 2019**. *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.):			

Most recent sale date and price on property being appealed:
Has the property under appeal been listed for sale in the last 3 years (yes or no - provide dates and prices):

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