



**FREDERICK COUNTY, VIRGINIA**  
Ellen E. Murphy, Commissioner of the Revenue  
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## **NOTICE OF RIGHT TO APPEAL AND PROCEDURES** **REAL PROPERTY TAX**

### **APPEAL TO THE COMMISSIONER OF THE REVENUE**

**Discussion:** To discuss any assessment questions you may have, we encourage you to call the Assessor at 540-665-5680. You have the right to review and obtain copies of records maintained by the Commissioner of the Revenue's office. All property assessment cards or sheets maintained by the Commissioner, except those containing confidential information, are available for inspection during normal office hours. You are allowed to examine the working papers used by the assessor in arriving at the assessed value, receive information regarding the calculation methodology, and request that the assessor make a physical examination of the property. For more information on accessing records, see §§ 58.1-3331, 58.1-3332, and 58.1-3379 of the Virginia Code.

**Filing an appeal:** If you believe your property is not assessed at fair market value or is not uniform with surrounding properties, you may appeal. You must call 540.722.8319 from 9 am - 4 pm (Monday – Friday) to schedule a hearing with the Assessor (provide your contact information). Assessor hearings are held in the Commissioner's area of the County Administration Building at 107 North Kent Street in Winchester. Exact hearing dates will be published ahead of time in *The Winchester Star* and posted on the Commissioner's website.

If appealing, you must overcome a clear presumption in favor of the assessment by providing supporting documents that prove that the property is not uniform or equitable with other similar properties (not foreclosures), that the assessment has an error in fact, or that the property is assessed in excess of its fair market value. Examples of such documents include a recent appraisal, similar property recent sales, property records of comparable real estate with their market value, etc. Upon appeal, values may be increased, decreased, or affirmed. A written notification of the Assessor's decision will be sent to you by mail.

### **APPEAL TO THE BOARD OF EQUALIZATION**

**Filing an appeal:** Any taxpayer assessed with real property tax that has received an Assessor or Board of Assessors' determination with regard to the taxpayer's appeal of the tax that is adverse to the position asserted by the taxpayer in such appeal may further appeal to the Board of Equalization ("BOE"). To appeal to the BOE, a formal application for relief must be signed and submitted in writing by the required deadline. The application can be made using the Commissioner's RE Appeal of Assessment Form which can be sent to you or obtained from the Commissioner's website. You must call 540.722.8319 from 9 am - 4 pm (Monday – Friday) to schedule a hearing before the BOE (provide your contact info). Board of Equalization hearings are held in the Commissioner's area of the County Administration Building at 107 North Kent St in Winchester. At least 10 days prior to such hearings, the exact dates will be published in *The Winchester Star* as well as posted at the Courthouse, Handley/Bowman libraries, and on the Commissioner's website. Upon appeal, values may be increased, decreased, or affirmed. A written notification of the BOE's decision will be sent to you by mail.

## **APPEAL TO THE FREDERICK COUNTY CIRCUIT COURT**

***Filing an appeal:*** A hearing before the Board of Equalization is a prerequisite or requirement prior to appealing to the Frederick County Circuit Court for a review of an assessment of real property. To appeal to the Circuit Court, you must file a lawsuit. For more information, you will need to contact the Clerk's office at 540.667.5770 which is located at 5 North Kent Street in Winchester.