

Assessment Appeal

Prior to initiating an informal appeal, read the assessment notice carefully for instructions about deadlines and filing procedures, and if you have any questions, call the Assessor's Office at (804) 365-6029. In addition, please refer to the County's database of all properties on the web site at www.co.hanover.va.us. This site includes pertinent information for each and every parcel in the County.

Assessment Appeal Steps

- **Step 1-Informal Appeal**

The first step in an appeal is an informal meeting or telephone call with someone in the Assessor's Office. Information on the mechanics and deadlines are included with your assessment notice. There is much information in the Assessor's Office, all of which is publicly available. In addition, you may want to review other information available (e.g., Realtor and local Multiple Listing Association websites). In helping you better understand the assessment, review the property record card and then gather as much information as you can on similar properties in your area. The person with whom you are discussing your property will review your property record card with you, review any information you have gathered, and will attempt to answer your questions. The Assessor's Office will not commit to a change in value at this meeting; however, a decision about a value change will be analyzed and a decision will be communicated to you in writing. This informal appeal process is designed to be a collaborative exercise in better understanding the assessment in a deliberate, professional and rational manner. The efforts put forth by the citizen in maintaining this professional and rationale atmosphere through concentrating on the specifics involved enables this step to proceed in a timely manner.

- **Step 2-Formal Appeal**

Appeals are most often settled at the informal level of Step 1. However, if you are not satisfied with the results of your informal review, you have several more opportunities. The first level of formal appeal is to the Hanover County Board of Equalization. This is an independent three member board, as authorized by the Code of Virginia, appointed by the Circuit Court Judge and trained by the Virginia Department of Taxation. They have no connection to the Assessor's Office, but may utilize the Assessor's Office staff and information in reviewing appeals and setting up meetings. Applications to this Board require a formal application which can be obtained from the Assessor's Office website at <http://www.co.hanover.va.us/assessor/default.htm> or by calling (804) 365-6029. The application must be returned (not postmarked) by March 15. The Board of Equalization determines the days and the amount of time for the applicant to present their case; with each applicant granted 15 minutes traditionally. Upon receiving your application an appointment will be set up by the Assessor's Office to meet with the Board of Equalization. Your appeal is more likely to be successful if you present specific evidence as to why you feel your assessment should be different. Copies of property record cards of comparable homes with their estimated market value or sales prices are your best defense. A recent appraisal of your property may be good evidence of its value. The Board of Equalization will be interested only in the fairness and accuracy of the value placed on your property. Specifics MUST be presented. Statements such as "too high", "went up too much", "taxes are too high", etc. are not specific and therefore are not considered by the Board of Equalization. Traditionally, the Board of Equalization does not make their decision upon conclusion of your presentation, but rather during the course of their commitment of review. All decisions by the Board of Equalization will be communicated to you in writing.

- **Step 3-Circuit Court**

If you are still not satisfied, your third and final step would be to take your case to the Hanover County Circuit Court. For assistance in court filings, it is suggested you seek legal counsel, but if not, then you are welcome to contact the Clerk of the Circuit Court at (804) 365-6152.