



Application # BOE23-\_\_\_\_\_

## 2023 POWHATAN COUNTY BOARD OF EQUALIZATION APPLICATION

OWNER: \_\_\_\_\_ PHONE #: \_\_\_\_\_

PROPERTY ADDRESS: \_\_\_\_\_  
\_\_\_\_\_

MAP #: \_\_\_\_\_ RECORD #: \_\_\_\_\_

2023 LAND VALUE:                      2023 BUILDING VALUE:                      2023 TOTAL VALUE:

\$ \_\_\_\_\_                      \$ \_\_\_\_\_                      \$ \_\_\_\_\_

**OWNERS OPINION OF MARKET VALUE:**

LAND VALUE:                      BUILDING VALUE                      TOTAL VALUE:

\$ \_\_\_\_\_                      \$ \_\_\_\_\_                      \$ \_\_\_\_\_

PROPERTY DESCRIPTION:    SINGLE FAMILY    2-4 FAMILY    MULTI-FAMILY    COMMERCIAL/INDUSRIAL

REASON FOR APPEAL:

- A. ASSESSED HIGHER THAN MARKET VALUE
- B. ASSESSMENT IS INEQUITABLE WITH SIMILAR PROPERTY
- C. PREVIOUSLY UNRECOGNIZED CONDITION

Required:

\_\_\_\_\_ Date: \_\_\_\_\_

Signature of Owner/Registered Agent

Mailing Address: \_\_\_\_\_  
\_\_\_\_\_

An Agent or Representative appearing on behalf of the property owner must submit a signed letter of authorization by the property owner for the current year.

OWNERS REMARKS:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**GENERAL INFORMATION**

Hardcopy applications must be submitted (or postmarked) no later than February 28, 2023.

An application must be filed for each separate tax parcel and consist of one (1) complete original application with all supporting market data.

The Board may request individual copies for each member of all supporting data from the applicant.

The Board of Equalization (BOE) is a panel of three to five qualified citizens appointed by the Circuit Court for the purpose of hearing real estate assessment appeals of assessments made during the current tax year.

The current assessment is presumed by law to be correct unless it is clearly shown to be in error. Applicable law places the burden of proof on the taxpayer to show that the property in question is assessed inequitably with similar properties.

All decisions of the BOE are binding on the property owner and the County for the current year unless the case is continued before the Circuit Court by either party. The decision of the BOE will result in a decreased assessment; a no change in assessment; or an increased assessment.

Appointment times are limited, it is important that appellant presentations be concise and relevant to the issue.

When filing an application before the BOE, the applicant acknowledges that the Board is a legal body of the Powhatan Circuit Court. As such, all sworn testimony and presentation material must be factual and true. Personal conduct is expected to be courteous and considerate.

Any questions regarding an appeal to the Board of Equalization should be directed to their administrative appointee at (804) 598-5799.

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