

Ordinance Housekeeping

February 5, 2019



CITY ASSESSOR'S OFFICE

Brian E. Gordineer, AAS – City Assessor

Biennial Assessment Cycle

Provided verbiage to amend
Sec. 106-61 & 63, but memo
header referred to **106-61** only.



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Sec. 106-61. - Assessments generally.

There shall be, in accordance with methods prescribed by general law, ~~an annual~~ a biennial assessment, reassessment and equalization of assessments of real estate for local taxation in the city.

(Code 1981, § 34-37)

State Law reference— Real estate assessments, Code of Virginia, § 58.1-3250 et seq.

Sec. 106-63. - Time ~~for assessment; tax lien~~ of biennial assessment and reassessment of real estate.

Pursuant to section 58.1-3253 of the Code of Virginia, 1950, as amended, there shall be a biennial assessment and reassessment and equalization of assessments of all real estate in the city, such real estate to be assessed as of January 1 of each even numbered year, such biennial assessment shall become effective August 1, 2018 with the next reassessment being in 2020. The January 1 assessed value shall become effective for taxes ~~The year for which taxes on real estate are assessed shall be deemed to~~ commence on July 1. There shall be a lien on real estate for the taxes assessed thereon, with charges and interest thereon, as provided by law.

(Code 1981, § 34-39)



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Deadline for Appeals

Provided verbiage to add **Sec. 106-66 & 67**, but memo header referred to them as amendments.



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Sec. 106-67. – Deadline for appeal of assessment to City Assessor

Any property owner in the city shall have the right to appeal any real estate assessment to the city assessor between January 28 and March 1, or 30 days after the mailing date of a change of assessment notice, whichever is later. All appeals shall be submitted on forms supplied by the city assessor. Any appeal not timely filed shall not be considered.

Sec. 106-68. – Deadline for appeal of assessment to the board of equalization.

Any appellant to the city assessor remaining unsatisfied with the action taken on appeal to the city assessor may further appeal to the City's board of equalization. Application to the board of equalization may be made between January 28 and April 1, or 60 days after the mailing date of a change of assessment notice, whichever is later. All appeals shall be submitted on forms supplied by the board of equalization. Any appeal not timely filed shall not be considered. Any appellant unsatisfied with the action taken by the board of equalization may appeal such decision to the circuit court; however, timely appeal to, and final disposition by the county's board of equalization shall be a prerequisite to the jurisdiction of the circuit court in hearing any application for relief made under this article.



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Assessment of New Construction

State Code requires a local ordinance for supplementing assessments of new construction to the land book.



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Sec. 106-69. Assessment of new buildings substantially completed, etc.; extension of time for paying assessment.

Pursuant to the authority of section 58.1-3292 of the Code of Virginia, all new buildings substantially completed or fit for use and occupancy prior to May 1 of the year of completion shall be assessed when so completed or fit for use and occupancy, and the commissioner of the revenue shall enter in the books the fair market value of such building. No partial assessment as provided herein shall become effective until information as to the date and amount of such assessment is recorded in the office of the official authorized to collect taxes on real property and made available for public inspection. The total tax on any such new building for that year shall be the sum of (i) the tax upon the assessment of the completed building, computed according to the ratio which the portion of the year such building is substantially completed or fit for use and occupancy bears to the entire year, and (ii) the tax upon the assessment of such new building as it existed on July 1 of that assessment year, computed according to the ratio which the portion of the year such building was not substantially complete or fit for use and occupancy bears to the entire year. With respect to any assessment made under this section after March 1 of any year, the penalty for nonpayment by June 30 shall be extended to September 30 of the succeeding year.



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