

# Assessment Ordinances

## Supportive Legal Framework

*Improved Service to Internal Customers and the  
Citizens of Petersburg*



**CITY ASSESSOR'S OFFICE**

Brian E. Gordineer, AAS – City Assessor

# Improved Service

- **Citizens of Petersburg** – *Accurate Assessments*
- **City Manager, Chief Operating Officer, Budget Department** – *Established Revenue Projections*
- **Commissioner of the Revenue** – *Elimination of Changes to the Land Book*



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## ASSESSMENT CYCLE

### Sec. 106-63. – Time for Assessment; Tax Lien of Real Estate.

Transition the annual reassessment program to a biennial reassessment program, and transition the effective date of valuation from July 1 to January 1. The sparsity of market sales activity makes a two-year reassessment cycle statistically superior to an annual cycle with a smaller sample of market value transactions. Adjustment of the valuation date to January 1 will give the City Manager, Chief Operating Officer and Budget Director actual reassessment numbers, rather than projections, on which to base the upcoming budget.



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## APPEAL PERIODS

**Sec. 106-66. – Deadline for Appeal of Assessment to City Assessor and  
Sec. 106-67. – Deadline for Appeal of Assessment to the Board of Equalization**

The transition of the date of valuation from July 1 to January 1, and the requirement of the Board of Equalization disposing of their cases by June 30, necessitates adjusting the application deadlines for “Office Appeals” to the City Assessor to March 1 (now May 31) and appeals to the Board of Equalization to April 1 (now August 31).



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# BOARD OF EQUALIZATION

## Sec. 106-14 (e) – Hearing Schedule, Sec. 106-14 (d) – Education and Sec. 106-14 (c) – Compensation

- The board will dispose of all cases before June 30 to ensure that all assessment changes are made prior to creation of the Land Book. Completing all changes before creation of the Land Book will eliminate time-consuming real estate assessment adjustments by the City Assessor's Office and real estate billing adjustments by the Commissioner of the Revenue.
- Board members will receive annual training from the Department of Taxation to ensure that they are fully informed of current law. Each year the General Assembly makes changes to the Virginia Code and annual training will ensure that the board members remain current in their knowledge of assessment law in Virginia, thus avoiding costly errors.
- Board members will be compensated on a \$100 per diem basis (\$125 per diem for chairperson). This brings board compensation in a range consistent with other jurisdictions.



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## REHAB EXEMPTIONS

**Sec. 106-131. – Rehabilitated Residential Real Estate; Qualifications; Application; Fee; Building Permits; Verification. through Sec. 106-137. – Rehabilitated Real Estate Located in the Virginia Trunk and Bag Building Complex Historic Site.**

Establish July 1 as the effective date of exemptions and adjust the application fees at \$125 for residential properties and \$250 for commercial properties. Transitioning the effective date of all exemptions to July 1, rather than having applications being able to become effective on any of the four quarters of the calendar year, will greatly increase the efficiency in processing by the City Assessor's Office and the Commissioner of the Revenue. Transitioning residential application fees from \$20 to \$125 and commercial application fees from \$20 to \$250 will assist in recouping more of the administrative costs associated with processing exemption applications.



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## EXEMPTIONS BY DESIGNATION

Sec. 106-138. – Miscellaneous Exemptions, including the addition of (h) and (i).

Institute a moratorium on exemptions by designation and clarify continued acceptance of applications for exemption by classification. While there are certainly many worthy 501- (c) 3 organizations, the current financial situation of the City does not make expansion of the exempt portion of the City's Land Book with organizations exempted by designation, a sustainable strategy.



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