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City Assessor's Report - March 19, 2019

CITY ASSESSOR'S OFFICE

Brian E. Gordineer, AAS - City Assessor



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CITY ASSESSOR

City Assessor Duties

The City Assessor is appointed by and reports directly to the Petersburg [City Council](#). As their primary adviser on state and local laws and policies applicable to appraisal and assessment of real property, the duties include directing an effective comprehensive assessment program for Petersburg and leading a team of dedicated professionals.

City Assessor's Office

VISION - To be a model assessment office with a team of dedicated professionals, utilizing best practices and realizing the benefits of technology within a supportive legal framework.

MISSION - The City Assessor's Office fairly and equitably assesses the real estate in the City of Petersburg biennially and provides accurate property information under the authority of the [Constitution of Virginia](#), [Code of Virginia](#) and Petersburg City Code and in accordance with standards of professional practice.



Brian E. Gordineer, AAS
City Assessor

135 N. Union St.
Room 301
Petersburg, VA 23803

Ph: 804-733-2336
Fx: 804-863-2767

Hours
Monday - Friday
8:30 a.m. - 5 p.m.



CITY ASSESSOR'S OFFICE

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Assessment Calendar

Valuation as of January 1, 2020 and effective for July 1, 2020

- Jan. 28 Change of Assessment Notices Mailed
- Jan. 28 – Mar. 1 "Office Review" Appeal Period
- Jan. 28 – Apr. 1 Board of Equalization Appeal Period
- May. – Jun. Board of Equalization Hearing
- May 31 and Use Applications Deadline

Real Estate Tax Billing Calendar

- Sept. 30 First Quarter
- Dec. 31 Second Quarter
- Mar. 30 Third Quarter
- Jun. 30 Fourth Quarter

**REAL ESTATE
CALENDARS**



CITY ASSESSOR'S OFFICE

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ASSESSMENT

Biennial Reassessment Program

The process of biennially reviewing assessment valuations as of January 1 is referred to as General Reassessment. Biennial assessments are made by utilizing accepted professional real estate appraisal methods, techniques and standards.

Mass appraisal is defined by the International Association of Assessing Officers (IAAO) as "the process of valuing a group of properties as of a given date, using standard methods, generally computerized, and allowing for statistical testing." All real estate assessments are reviewed every two years, although not all assessments are changed. Real estate appraisers will consider the sales comparison, income and cost approaches, although certain approaches may be determined to be more relevant to a particular property type.

Real estate assessments may increase, remain unchanged or decrease. Changes in assessments will result from changes in the real estate market, changes to the property (new construction, additions, demolition, rezoning) or corrections in property information. Change of Assessment Notices are mailed on January 28 of a reassessment year and only mailed to those property owners whose assessment has changed. Requirements for notification are set forth in the [Code of Virginia § 58.1-3330](#). The Change in Assessment Notice includes the previous assessment and new assessment, as well as information regarding the appeal process (Office Review and Board of Review).

ASSESSMENT



CITY ASSESSOR'S OFFICE

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APPEALS

Office Review – to the City Assessor's Office

In accordance with the Municipal Code of Petersburg, the deadline to file a Review Application is March 1 of the year for which the assessment is made, or within thirty (30) days after the date of the notice of change in assessment. Before filing a Review Application please call the City Assessor's Office and speak with a real estate appraiser. They will provide an explanation of the reassessment process and information regarding your property and the surrounding assessment neighborhood.

This is also a valuable opportunity for the property owner to confirm the accuracy of the City Assessor's Office records, correct improvement size and property characteristics of their property and comparable properties. Maintaining accurate records and property characteristics on the City of Petersburg's 15,000 parcels is an important and ongoing effort which is essential to providing fair and equitable assessments.

If there is still a concern about the equity and/or fairness of the assessment of your property you may make an application for a review. The Review of Assessment Application can be printed from the website, mailed to you or obtained from the City Assessor's Office. Office Review Applications are received and processed following the mailing of Change in Assessment Notices. The completed application should be returned to the City Assessor's Office. With your permission a real estate appraiser will make a detailed inspection (interior and exterior) to confirm the accuracy of the improvement size and property characteristics. Inaccuracies in data will be corrected immediately, the assessed value will be reviewed and adjustments to the assessed value will be made if necessary.

APPEALS



CITY ASSESSOR'S OFFICE

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EXEMPTIONS

Exemptions by Classification and Designation

Certain real estate owned by religious, educational, and charitable organizations may be exempt from taxation. Real property exemptions are authorized by the Constitution of Virginia, [Code of Virginia § 58.1-3600-3651](#). Exemptions fall into two categories. Exemption by "Classification" relates to property used for such uses as schools, houses of worship, or volunteer fire departments. Exemptions by "Classification" are administratively processed by the City Assessor's Office. All requests for Exemption by Classification should be made by mailing a request to the City Assessor's Office.

Exemptions by "Designation" relate to property used for purposes, and for an organization specifically "classified" in the Constitution of Virginia or Code of Virginia. Exemptions by "Designation" must be approved by the City Council. There is currently a moratorium on exemptions by "Designation" in effect.

Rehabilitation Tax Credit Program – Encouraging Rehabilitation

The City Assessor's Office administers a program to encourage both homeowners and businesses to rehabilitate their properties and in return not pay full taxes on those improvements for a period of five years. The program is authorized by the [Code of Virginia § 58.1-3220 & § 58.1-3221](#). The program criteria varies slightly between residential and commercial properties, as well as between certain areas of the City. Please see the an application for the current criteria. The exemption commences July 1st of the tax year immediately following completion of rehabilitation. The exemption is calculated at 100 percent of the rehabilitation credit for five years. An application must be filed prior to any renovations being started. Application fees are \$125 for residential properties and \$250 for commercial properties.

EXEMPTIONS



CITY ASSESSOR'S OFFICE

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PROPERTY TRANSFERS

- [Transfers 2018](#)
- [Transfers 2017](#)
- [Transfers 2016](#)
- [Transfers 2015](#)
- [Class Code List](#)



City of Petersburg Transfers
1/1/2018 - 12/31/2018

Property Address	Grantor	Grantee	Property Class	Transfer Date	Consideration
ADDLEBACK LN	JORDAN-YANCEY SHARON L ET ALS	JORDAN,LEON A	151	2/27/2018	\$0.00
FLOWER CIR	ORELLANA MARIA ALBETY	ORELLANA,MARTIN	210	5/15/2018	\$0.00
FLANK RD	ROSLYN FARM CORPORATION	FORT DAVIS ASSOCIATES LC,	401	1/8/2018	\$990,000.00
0 SUNSET AVE	SECRETARY OF VETERANS AFFAIRS	OCWEN LOAN SERVICING LLC,	151	3/1/2018	\$210,412.00
0 SUNSET AVE	SECRETARY OF VETERANS AFFAIRS	OCWEN LOAN SERVICING LLC,	151	3/1/2018	\$10.00
5 WILLCOX ST	HILL SUSAN A ET ALS	HILL,LUCY G	120	5/1/2018	\$0.00
024-180027 1009 HINTON ST	JL EMPIRE HOMES LLC	HAMPTON,BRENT DOUGLAS	310	4/4/2018	\$14,000.00
044-070007 1012 HIGH PEARL ST	EPH 320 PROPERTIES LLC	HARGROVE,STEPHANIE M ET ALS	110	2/8/2018	\$25,000.00
042-100015 1015 ELLIOTT AVE	SECRETARY OF HSG & URBAN DEV	WELLS FARGO BANK NA,	150	6/14/2018	\$10.00
045-120015 1021 MELVILLE ST	SECRETARY OF THE US DEPT OF	WOLTERS,KEVIN	120	3/5/2018	\$30,139.00



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029-120005	1028 FARMER ST	4D LLC	SOLARA DEVELOPMENT & CONST CORP,	120	6/28/2018	\$41,000.00
046-050014	1028 PATTERSON ST	STRODEL LEE ANN	PRICE,RUBY L (LIFE RIGHTS)	151	3/29/2018	\$40,500.00



City of Petersburg

Rehabilitation Exemption Application

City Assessor's Office

135 N. Union Street

Petersburg, Virginia 23803

www.petersburg-va.org/148/City-Assessor

Please

APPLICATION

Any person wishing to claim the rehabilitation tax exemption must first complete a Rehabilitation Exemption Application and submit it to the City Assessor's Office with the appropriate non-refundable fee by check, cash or money order (\$250 for residential structures and \$250 for commercial/industrial structures). The application must be filed after all permits and other necessary approvals have been issued, and prior to any rehabilitation being started. The City Assessor's Office will call or email to arrange an initial inspection in order to establish the base or "before" value. Qualifying rehabilitation must be completed within two years of filing the application.

ELIGIBILITY AND QUALIFICATIONS

Eligibility and qualifications vary depending on location within the City. A summary of the structure minimum requirements, necessary value increase, limitations of new square footage and maximum exemption amount are listed below.

Area	Structure Age	Value Increase	Addition	Maximum	Maximum Exemption
Commercial	50+	60%+	-15%	\$500,000	\$500,000
Residential	50+	40%+	-15%	\$500,000	\$500,000
Commercial-Enterprise Zone	25+	60%+	-25%	\$2,000,000	\$2,000,000
Residential – Enterprise Zone	25+	40%+	-15%	\$2,000,000	\$2,000,000
Folly Castle – Hist. Dist.	25+	40%+	-15%	\$6,000,000	\$6,000,000
Prides Field/Commerce St. – Hist. Dist.	25+	40%+	-15%	\$6,000,000	\$6,000,000

APPLICATIONS & FORMS

Applications

[Exemption by Classification Application](#)

[Rehabilitation Exemption Application](#)

[Supplemental or Land Appeal Application](#)

Forms

[Agent Authorization Form](#)

[Change of Mailing Address Request Form](#)

CITY ASSESSOR'S OFFICE

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The exemption commences July 1st of the tax year immediately following completion of rehabilitation. An exemption shall run with the property for a period of five (5) years.

VERIFICATION AND CERTIFICATION OF REHABILITATION

When rehabilitation is complete or the two-year application period is nearing an end, whichever comes first, the property

PRESS RELEASES

February 2019

- [Petersburg City Assessor's Office Releases Fiscal Year 2019 Annual Report](#)

December 2018

[Expense Survey](#)

October 2018

[Assessor's Office launches Field Inspection Program](#)

August 2018

[on Hearings](#)

May 2018

[Appointment](#)

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Home - Petersburg News

Posted on: October 3, 2018

Petersburg City Assessor's Office launches Field Inspection Program

PETERSBURG CITY ASSESSOR'S OFFICE LAUNCHES FIELD INSPECTION PROGRAM

Petersburg, Virginia: The City Assessor's Office of Petersburg has begun what will be an on-going field inspection program to include re-measuring, re-photographing and reviewing property characteristics of the City's 14,222 real estate parcels.



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assessment proposals to be made in the future," said Petersburg City Assessor, Brian Gordineer.

LAND BOOK, REPORTS, MINUTES, COUNCIL PRESENTATIONS

Land Book

[Land Book FY2019](#)

Reports

[Annual Report FY2019](#)

Minutes

[Board of Equalization Minutes FY2019](#)

Council Presentations

[Council ordinance housekeeping.](#)

**HEARING MEETING MINUTES
November 7, 2018 – Council Chambers, City Hall**

I. Call to Order

The meeting was called to order at 9 am by Joan Gardner

II. Roll Call

Present: Joan Gardner, Karen Graham, Leonard Muse

III. Unfinished Business

The Board reviewed the hearing agendas with City Assessor Brian Gordineer

IV. Appeal Hearings

1. Parcel 030030019 – 532 S. South St.

Applicant: Justin King, Agent

	Current Assessment	Requested Assessment	Recommended Assessment	Board Decision	Change of Assessment
Land	\$13,000	\$8,000	\$13,000	\$8,000	-\$5,000
Improvement	\$95,000	\$68,400	\$95,000	\$87,000	-\$8,000
Total	\$108,000	\$76,400	\$108,000	\$95,000	-\$13,000



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assessment based on equalization.

The motion was made by Karen Graham yea
and seconded by Leonard Muse yea