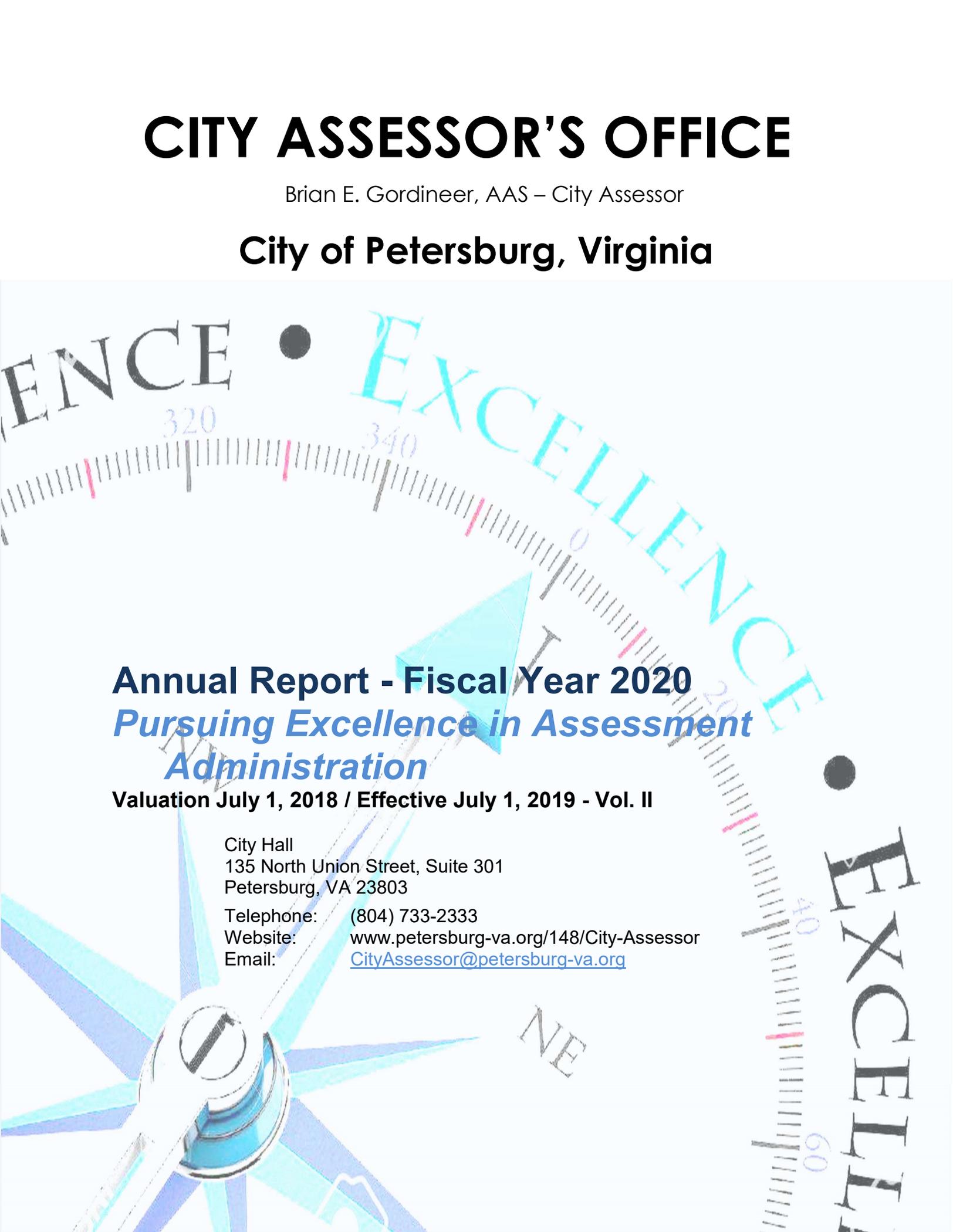


# CITY ASSESSOR'S OFFICE

Brian E. Gordineer, AAS – City Assessor

**City of Petersburg, Virginia**



## **Annual Report - Fiscal Year 2020** *Pursuing Excellence in Assessment Administration*

**Valuation July 1, 2018 / Effective July 1, 2019 - Vol. II**

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Cover Design: Brian E. Gordineer, AAS and Shaun Criss

# Preface

## Pursuing Excellence in Assessment Administration

The City Assessor's Office is pleased to present our second annual report - for the Fiscal Year 2020 Land Book (effective July 1, 2019 through June 30, 2020). This annual report continues the tradition of sharing the achievement and progress toward goals that were the centerpiece of City Council's 2017-2018 Study of the City Assessor's Office by the International Association of Assessing Officers (IAAO). The IAAO Study provided specific recommendations to re-establish the real estate assessment function in the City of Petersburg.

During the past year the City Assessor's Office has been physically re-created into a professional work environment with all the necessary appraisal and assessment tools. Our human resources include City Assessor Brian Gordineer, Real Estate Technician Crystal Green, Real Estate Analyst Shaun Criss, and Real Estate Appraisers Shannon Griffin and Mary Burket. The team also includes Brandy Hawley and Evona Howard who are scanning property record cards dating back to the 1930s.

In this first full year the City Assessor's Office has collaboratively analyzed many processes and implemented new best practice processes for sales verifications and reviewing building permits. We have also created an official list of recorded subdivisions in the City: This is the first step, before delineating assessment neighborhoods for mass appraisal. We have also begun an audit of the City's GIS data. Next year the team will implement a highly efficient process of handling changes to property information within the City Assessor's Office, as well as to other City Departments and outside agencies and organizations.

All this exciting progress is being captured in the documentation for the City Assessor's Office submission of an application for the International Association of Assessing Officers' **Certificate of Excellence in Assessment Administration**. The Petersburg City Council continues to provide the legal framework and financial resources to achieve the vision of becoming a model assessment office. We hope that you find this year's annual report both interesting and useful, and we hope that you continue to follow our progress!



Brian E. Gordineer, AAS  
City Assessor

## **A Brief History of Real Estate Taxation in Virginia**

*From a Legislator's Guide to Taxation in Virginia, 2006*

A land tax was first imposed in 1645 as a result of opposition to the poll tax among the poorer classes. However, because its purpose was purely political and because it failed to raise any substantial amount of revenue, the tax was repealed in 1648. The House of Burgesses, the governing authority, populated by the landed class for the most part, sought to raise its revenue through the poll tax or through export duties on tobacco. The poll tax, throughout its early history, was favored, among other reasons, because it was the only form of taxation that experienced any significant success in collection. In colonial times there was little need for revenue, particularly when the functions of colonial governments are compared to those now performed by state governments.

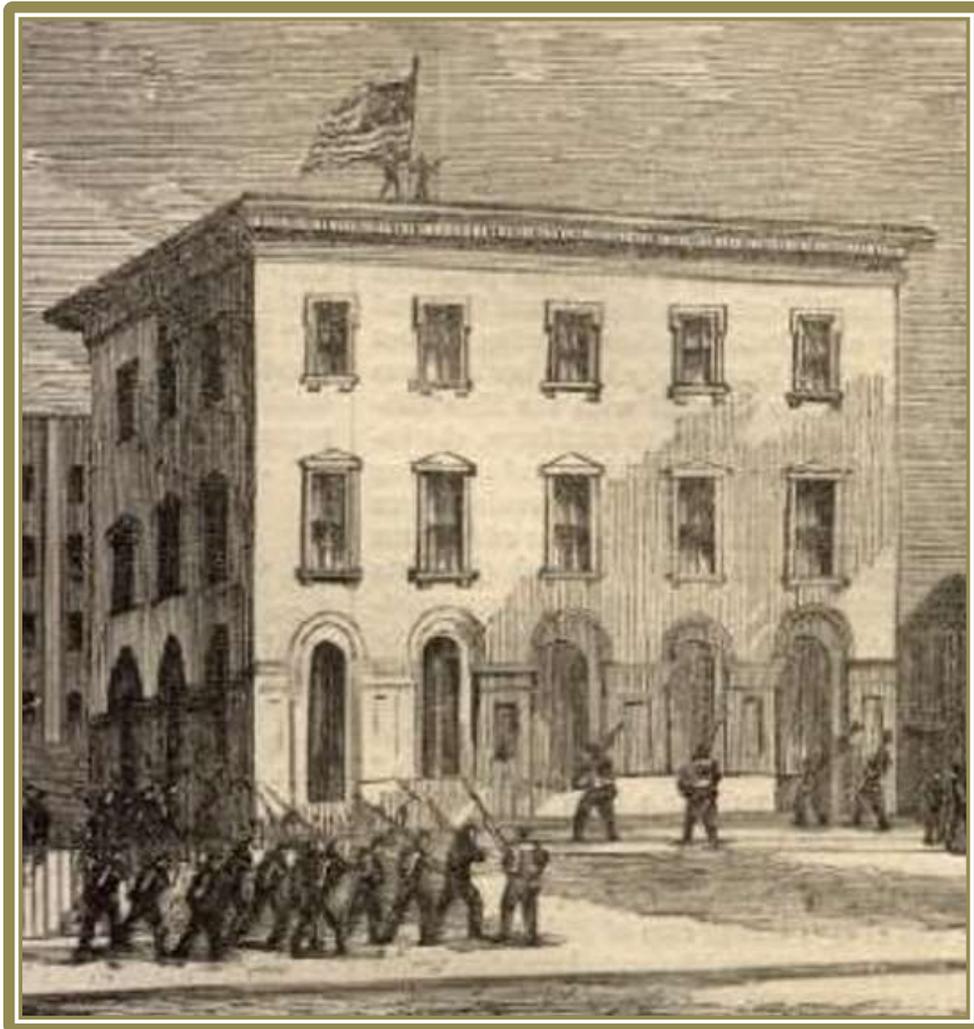
However, as the needs of government grew, the Commonwealth returned to the real property tax and taxed two classes of real property. From the colonial period until the Constitution of 1851, real property was taxed either as "land" or "town lots." Land (farm land) was taxed directly in relationship to value, while town lots (occupied or rented town property) was taxed according to its rental value. Throughout this time, and until 1926, real property was taxed at the state level, while also being subject to tax by the localities.

The criticism directed at state taxation of real property during this early period of Virginia history was that inequality of assessments resulted in unequal tax burdens, which became disproportionately worse with the passage of time. Tax "reform" at the state level, in terms of constitutional changes, finally occurred in the 1920s. In 1926, effective the following tax year, the General Assembly segregated real estate and tangible personal property for local taxation only. Thereafter, the electorate approved and ratified this tax segregation scheme as amendments to the Constitution of 1902, Article XIII, Sections 168, 169, 171 and 172.

## **United States Customs House – Home of the City Assessor’s Office**

The City Assessor’s Office is located on the third floor of the structure built between 1856 and 1859 as the United States Custom House and Post Office. The Italian Renaissance Revival style building was designed by architect Ammi B. Young (1798-1874). Young was the Supervising Architect of the Treasury from 1852 to 1862. The property at 135 North Union Street had been purchased in 1856 for \$15,000 and the granite-faced brick edifice cost \$84,665 to construct.

The Custom House and Post Office was expanded from the original five-bay façade to the present eight-bay façade between 1908 to 1910. In 1936 the Post Office moved to its current location at 29 Franklin Street and the building was renovated as part of the Works Progress Administration. In 1938 the structure became Petersburg’s City Hall.



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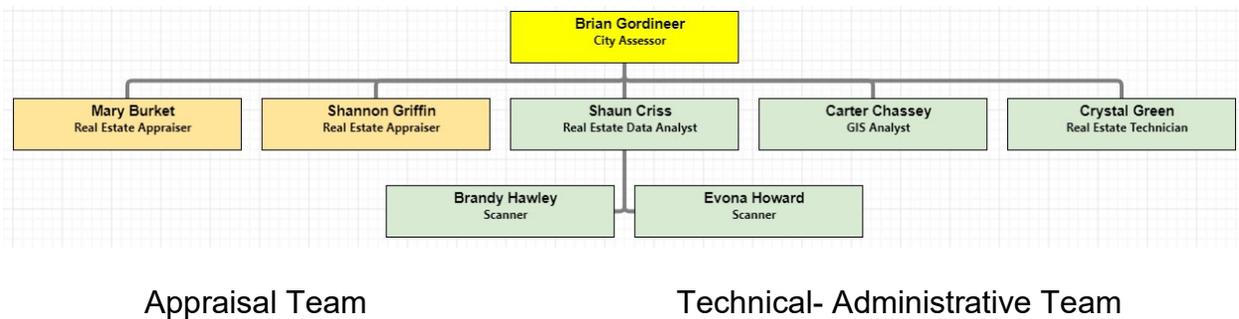
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# Introduction

## Establishment

The establishment of the City Assessor's Office was enabled by Article II. – Assessment and Reassessment of Real Estate, Section 6-5 of the Municipal Code of Petersburg. Today, the City Assessor's Office is a team of real estate appraisers, information and technology specialists, and administrative specialists led by the City Assessor. The team is composed of two Real Estate Appraisers which constitute the Appraisal Team and the Real Estate Technician, Real Estate Analyst, GIS Analyst and two Scanners which constitute the Technical-Administrative Team.

### City Assessor's Office Organizational Chart



## **City Assessor**

The position of City Assessor was enabled by Article II. – Assessment and Reassessment of Real Estate, Section 6-5 of the Municipal Code of Petersburg. In 1948 the assessment function was transferred from the Commissioner of Revenue to the City Assessor. The City Assessor continues to be appointed by City Council, as originally envisioned by the City Charter. The City of Petersburg Land Books provide the chronology of those that have certified the assessment roll produced by the City Assessor’s Office since the establishment of the office.

<b><u>Land Book Year</u></b>	<b><u>Certification</u></b>
<b>1948 - 1975</b>	Archie C. Boisseau
<b>1975 - 1979</b>	Edward S. Baran
<b>1980</b>	Harley N. Hensley (Acting)
<b>1981 - 2006</b>	James D. Hester, SRA, MAI, RES, CAE
<b>2006 - 2014</b>	Randolph A. Rush
<b>2015 - 2016</b>	Richie N. McKeithen
<b>2017</b>	John F. Jarratt. (Interim)
<b>2018 - present</b>	Brian E. Gordineer, AAS

## Team

**City Assessor** - Brian E. Gordineer, AAS \* – *1 year of service*

**Real Estate Technician** – Crystal Green - *16 years of service*

**Real Estate Analyst** – Shaun Criss - *5 years of service*

**Real Estate Appraiser I** – Shannon Griffin - *1 year of service*

**Real Estate Appraiser I** – Mary Burket \* - *1 year of service*

**GIS Analyst** – Carter Chassey – *less than a year of service*

**Scanning Project** – Brandy Hawley - *1 year of service*

**Scanning Project** – Evona Howard - *less than a year*

Years of service with the City of Petersburg are listed after each team member name. Collectively the team has 25 years of service with the City of Petersburg.

### Professional Designations

AAS, IAAO Assessment Administration Specialist

\* These individuals hold real estate appraisal licenses issued by the Virginia Department of Professional and Occupational Regulation.



Scanners Brand Hawley and Evona Howard not pictured

## **Mission Statement**

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.

## **Values**

The guiding values of the City Assessor's Office are equalization, accuracy and efficiency: These values guide all valuation activities, the maintenance and distribution of information, as well as general administrative and technical functions.

## **Vision Statement**

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.

The City Assessor's Office is currently working toward the Certificate of Excellence in Assessment Administration from the International Association of Assessing Officers.

## **Summary Description of Services**

The functions and responsibilities of the Office of the Assessor of Real Estate include:

- Biennially assessing the value of all real estate in the City of Petersburg as of July 1
- Making supplemental assessments for new construction, additions and improvements completed after the annual July 1 Land Book
- Providing for review of assessments for equalization and fair market value (Office Review, Board of Equalization and appeals to Circuit Court), and providing administrative support to the Board of Equalization
- Preparing the Land Book, and providing real estate assessments and property information
- Administering applications for tax exemptions, tax abatements, the rehabilitation exemption program and land use assessments, as well as conducting damage assessment related to natural disasters

Customers of the City Assessor's Office include the citizens and property owners of Petersburg, the real estate professionals of the Tri-Cities, as well as numerous City departments including the City Manager's Office, Budget Office, City Attorney's Office, Department of Economic Development, Finance Department, Community Development Department, Billing and Collections Department, Public Works Department, City Treasurer and the Commissioner of Revenue.

## Certificate of Excellence in Assessment Administration

The City Assessor's Office has made application to the International Association of Assessing Officers (IAAO) to begin the process for achieving the Certificate of Excellence in Assessment Administration (CEAA). IAAO recognizes governmental units and individuals involved with assessment that integrate best practices in the workplace. This challenging and rigorous program is an evaluation of specific, accepted, assessment administration and appraisal practices as defined in the IAAO publication *Assessment Practices: Self-Evaluation Guide*.

Petersburg City Assessor Brian Gordineer led Hampton's Office of the Assessor of Real Estate to achieve this certification after two years of process analysis and improvement that followed his arrival to that office in 2009. Hampton was the first jurisdiction in Virginia to receive the certification and just the tenth jurisdiction internationally. Hampton was followed by the Virginia jurisdictions of Fairfax County and the cities of Alexandria, Chesapeake, Hampton, Portsmouth, and Norfolk.



# City Assessor's Office Team

## Organization

The regular functions of the City Assessor's Office are coordinated and performed by the City Assessor, Appraisal Team and Technical/Administrative Team. The City Assessor's Office meets for a weekly collaboration. Numerous special projects and periodic functions are coordinated and performed by the Appraisal Team and Technical/Administrative Team, and individual team members as necessary. The teamwork of the City Assessor's Office takes place in the Collaboration Room – the place “where great ideas become reality”. Outstanding teamwork efforts are recognized throughout the year as part of a departmental Team Award program and superior individual efforts are recognized as part of the departmental Shining Star Award.



## **Educational Development**

In a profession so closely tied to monitoring changes in the real estate market, it is essential for all team members to be current in all valuation approaches, real estate assessment administration, and the tools of technology. This year, four members of the City Assessor's Office attended the Virginia Department of Taxation Advanced Assessor's School. Real Estate Appraisers Mary Burket and Shannon Griffin attended **IAAO Course 101 - Fundamentals of Real Property Appraisal**, Real Estate Data Analyst Shaun Criss attended **IAAO Course 201 – Appraisal of Land**. GIS Analyst Carter Chassey attended **IAAO Course 600 – Principles and Techniques of Cadastral Mapping**. IAAO Scholarships enabled Mary Burket, Carter Chassey, Brian Gordineer and Shannon Griffin to attend the Emerging Leadership Summit. This past year the City Assessor attended the International Association of Assessing Officers Annual Conference and the International Association of Assessing Officers GIS-CAMA Conference.

## **Professional Development**

The City Assessor's Office provides an environment focused on enhancing the skills and potential of every team member. City Assessor Brian Gordineer and Real Estate Appraiser Mary Burket are licensed by the Commonwealth of Virginia Department of Professional and Occupational Regulation. City Assessor Brian Gordineer holds the **Assessment Administration Specialist (AAS)** professional designation from the International Association of Assessing Officers. Real Estate Appraiser Shannon Griffin is working toward the requirements of a license from the Commonwealth of Virginia Department of Professional and Occupational Regulation and Real Estate Technician Crystal Green is working toward the requirements of a designation with the Virginia Land Title Association. Real Estate Analyst Shaun Criss is a Microsoft Certified Professional.

## **Career Development**

This year the City Assessor's Office was pleased to announce an internship to college students interested in the fields of real estate, real estate valuation and real estate assessments. The eight-week, volunteer program includes 120 hours of diverse assessment experience, including public relations, ownership and title, and assessment administration. The program is being promoted to students in real estate classes and programs at Virginia State University, Richard Bland College, Virginia Commonwealth University, Old Dominion University, Virginia Tech and the College of William and Mary. Valuable job skills and employment training are also available to participants of the VIEW Program that are placed in the City Assessor's Office. The City Assessor's Office also hosted Harmonia Bolling of Petersburg High School as part of the 2019 Student Development Academy.

# Equalization-Accuracy-Efficiency

## CAMA

The valuation functions of the City Assessor’s Office are administered through Patriot Properties AssessPro Classic computer assisted mass appraisal (CAMA) database. The Appraisal Team is currently conducting field inspections to move forward with the Residential Modeling Project. The need for utilization and implementation of the CAMA database was identified in City Council’s 2017-2018 IAAO Study. The City Assessor’s Office will be utilizing AssessPro Classic and maximizing its efficiencies from knowledge gained through regular participation in Virginia and national user group educational and training offerings.

<b>M</b>		<b>Parcel ID:</b> 010-220025	<b>Card:</b> 1/1
<b>Account:</b> 1078		<b>Ent. Parcel Area:</b> 89254 - SF	
<b>User Account:</b>		<b>Location:</b> 201-25 HINTON ST PETERSBURG	
<b>Land Use:</b> 485 - Warehouse		<b>Neigh:</b> 8 - 8	
<b>Owner #1:</b> TRP HINTON STREET LLC		<b>Own Type:</b>	

<u>Override</u>	<u>Current</u>		<u>Year</u> 2019	<u>Legal Description</u>
Calc. Land Area:	68,354		2	1 2 BRISTOW PLAT C D E-1 E-2 S. HILL PLAT
Full Market Value:	720,000			
Building Value:	557,500		325,200	
Yard Items:				
Land Value:	162,500		162,500	
Total Value:	720,000		487,700	
Assessed Value:	720,000			
Agricult. Credit:				

<b>Sales Information</b>	<b>Reval / Market Districts:</b>
<b>Grantor:</b> SECURITY STORAGE SERVICE INC.	<b>Narrative Description</b>
<b>Sale Price:</b> 825,000 <b>Validity:</b> Q	This parcel contains 68354 SQUARE FEET of land mainly classified as Warehouse with a 1S Warehouse Building, having primarily Exterior and 61024 Square Feet, with 0 Unit, 2 Baths, 0 3/4 Bath, 0 HalfBath, 0 Rooms, and 0 Bdrm.
<b>Sale Date:</b> 8/28/2018 <b>Sold Vacant:</b> No	
<b>Legal Ref:</b> 2018-2197	

Office Notes

Notes



No Map Available



## First Base

The City Assessor's Office has begun to develop an in-house Access database known as "First Base". This database is being created by Real Estate Analyst Shaun Criss and is based on a proven-application developed and used by City Assessor Brian Gordineer when in Hampton. Shaun Criss is working in collaboration with the entire team of the City Assessor's Office to develop the application. First Base is providing numerous reporting functions to insure accuracy of data and assure equalization of assessments. The need for improved reporting was specifically identified in City Council's 2017-2018 IAAO Study. First Base also incorporates update applications that allow mass updates related to building permits and sales verifications to be performed efficiently and accurately and avoiding duplication of time-consuming data entry.



## Appeal Database

The Appeal database will be another in-house developed Access database that will be created by Real Estate Analyst Shaun Criss. This application is also based on one used by City Assessor Brian Gordineer in Hampton. The development and implementation of the Appeal database will reinforce the paperless appeal process. The paperless appeal process introduced last year eliminated the use of reams of paper and expensive toner cartridges, and saved hours of printing, assembly and distribution of materials. The Board of Equalization received all hearing materials on tablets which they used in their preparations, as well as in the hearings.

**FY2018 Appeal Database**  
**City of Hampton**  
**Office of the Assessor of Real Estate**  
*"Equalization - Accuracy - Efficiency"*  
[www.hampton.gov/assessor](http://www.hampton.gov/assessor)



Please e-mail Aimee any completed and signed forms:  
[ahower@hampton.gov](mailto:ahower@hampton.gov)

Enter PIN:

Forms

**Applications to be Sent**

Office Review	Board of Review Preparation
Appraiser <input type="text" value="Bart Debellis"/>	Appraiser <input type="text" value="Bart Debellis"/>
<input type="button" value="Office Reviews for Appraiser"/>	<input type="button" value="Board of Reviews for Appraiser"/>
<input type="button" value="Completed Reviews Managers Approval"/>	<input type="button" value="Managers Approval"/>
<input type="button" value="Decision Letters to be Sent"/>	<input type="button" value="Withdraw Letters to be Sent"/>
<input type="button" value="Post in ProVal"/>	<input type="button" value="Scheduling"/>
	<input type="button" value="Hearing Letters to be Sent"/>
	<input type="button" value="Summary Information"/>
<b>Documentation</b>	<b>Board of Review Hearing</b>
<input type="button" value="Processing in the Appeal Database (iv)"/>	Meeting Date <input type="text" value="May 24, 2017"/>
<input type="button" value="Answering Telephone Calls (iv)"/>	<input type="button" value="Hearing Form"/>
<input type="button" value="Processing an Office Review (iv)"/>	<input type="button" value="Meeting Information"/>
<input type="button" value="Processing a Board Review (iv)"/>	<input type="button" value="Decision Letters to be Sent"/>
<input type="button" value="Storing Review Materials (iv)"/>	

## Appeal Database – Office of the Assessor of Real Estate, Hampton, Virginia

## ADVERBS Database

The ADVERBS (Anything, Deeds, Vacations, Easements, Right-of-Ways, Boundary Line Adjustments and Splits) Database is yet another Access database that increases the efficiency and accuracy of processing changes in property information, as well as subsequent valuation adjustments. Additionally, team members view the resources to process their changes electronically from the departmental data storage in HOMEBASE. Automated email notifications will ultimately inform other City departments of the changes being processed on specific parcels.

**ADVERBS Database - FY2021 - for July 1, 2020 Land Book**  
 CITY ASSESSOR'S OFFICE - Equalization, Accuracy and Efficiency

undoing an administrative combination When undoing administrative combinations keep the parent parcel and use the original parcel numbers  
 in processing platted splits and r-o-w splits the parent parcel is retired

#	Direction	Street Name	Type	Unit	Sub.	Asamt Nbhd	Property Use	State Class	
1807		Bogese	Drive		077010024	25720	2572	201	2
SITUS ADDRESS					PARCEL				
1817		Bogese	Drive		077010025	25720	2572	200	2
1807		Bogese	Drive		077010024	25720	2572	201	2
0					0	0	0	0	0
0					0	0	0	0	0
0					0	0	0	0	0

**INITIATOR INSTRUCTIONS and NOTES**  
 Undoing administrative combination at the request of the owner, CG 7/12/19. Effective 8/30/2020.

	DATE	INITIAL	
INITIATOR	7/12/2019	CG	Place all documentation in HB: ADMIN / ADVERBS - Documentation / FY2021 - July 1, 2020 Land Book
RE TECH	8/22/2019	CG	Enter parent parcel subdivision, assessment neighborhood, property use and state class numbers and assign new parcel numbers
GIS	8/27/2019	CC	Assign address and send memo. to designated parties - In readdressing ranges, contact PW to see if there are multiple water meters. Update address(es) in AssessPro
ASSESSOR			Review street addressing and parcel number assignment, and assign subdivision, assessment neighborhood, property use and state class numbers to new parcels
APPRAISER	0		Revise value as necessary and update improvement info and property characteristics AssessPro posting will be for JULY 1, 2020 Memo should remain inactive until June 30, 2020

# Land Book

## Preliminary Land Book Summary

The Preliminary Land Book concept will be introduced in January 2020 as the City moves to a biennial assessment cycle and a valuation date of January 1. The Preliminary Land Book will provide the summary of the January 1 valuation of all property in the City of Petersburg (to be effective from the next July 1 through to the next June 30) each year, except for those parcels assessed by the State Corporation Commission: It will also show the percentage changes from the prior finalized Land Book.

The Preliminary Land Book provides the City Manager's Office the basis on which to project real estate tax revenue for the City Manager's Proposed Budget. City Assessor Brian Gordineer will make a presentation of the Preliminary Land Book to City Council each January. Below is an example of the Fiscal Year 2019 Preliminary Land Book from Hampton.

**Preliminary Land Book - Summary Statistics**  
**Valuation as of January 1, 2018**  
 Effective for July 1, 2018 (July 1, 2018-June 30, 2019)  
 Office of the Assessor of Real Estate - City of Hampton

<i>Parcel</i>		<b>FY2018 - 7/1/17</b>	<i>Parcel</i>	<i>Parcel</i>	<i>Dollar</i>	<b>FY2019 - 7/1/18</b>	<i>Percent</i>
<i>Count</i>		<b>Assessments</b>	<i>Count</i>	<i>Change</i>	<b>Change</b>	<b>Assessments</b>	<i>Total</i>
<b>MARKET VALUE CLASSES</b>							
582	Multi-Family	\$1,207,098,000	586	0.69%	2.49%	\$1,237,141,200	8.61%
2,480	Commercial	\$2,112,007,300	2,501	0.85%	0.95%	\$2,132,152,300	14.84%
45,847	Residential	\$7,353,283,200	45,842	-0.01%	0.64%	\$7,400,182,000	51.51%
2,056	Exempt	\$3,594,093,300	2,059	0.15%	0.12%	\$3,598,338,700	25.04%
<b>50,965</b>	<b>Total Market Value</b>	<b>\$14,266,481,800</b>	<b>50,988</b>	<b>0.05%</b>	<b>0.71%</b>	<b>\$14,367,814,200</b>	<b>100.00%</b>
44	SCC	Assessed by SCC	41	-6.82%	NA		
<b>TAXABLE VALUE</b>							
50,965	Market Value Classes	\$14,266,481,800	50,988	0.05%	0.71%	\$14,367,814,200	100.00%
2,056	LESS Exempt	\$3,594,093,300	2,059	0.15%	0.12%	\$3,598,338,700	25.04%
20	LESS Land Use Deferral	\$15,522,800	20	0.00%	-0.66%	\$15,419,700	0.11%
7	LESS Rehab Credit	\$2,120,400	10	42.86%	359.63%	\$9,746,000	0.07%
1,835	LESS Tax Relief Programs*	\$247,275,300	1,835	0.00%	0.00%	\$247,275,300	1.72%
	<b>Total Taxable Value</b>	<b>\$10,407,470,000</b>			<b>0.86%</b>	<b>\$10,497,034,500</b>	<b>73.06%</b>

\*Provided by Commissioner of the Revenue - Actual FY2018 tax relief is also used as an estimate for FY2019 tax relief

## Notices

Change of Assessment Notices for new construction, additions, renovations, demolitions, and parcel changes related to the July 1, 2019 Land Book were mailed from July 1, 2018 through June 30, 2019, as there was no city-wide general reassessment. The Change of Assessment Notices for the next reassessment, for January 1, 2020, will utilize a postcard format to reduce production and postage costs associated with printing notices on full sheets of paper and mailing them in envelopes. City Assessor Brian Gordineer led Hampton to be the first jurisdiction in Virginia to adopt the innovative and cost-saving postcard format for the state-mandated Change of Assessment Notices.

<b>Fiscal Year</b>	<b>Effective Date</b>	<b>Parcels</b>	<b>Change Notices</b>
FY2020	July 1, 2019	14,235	305
FY2019	July 1, 2018	14,232	58
FY2018	July 1, 2017	14,229	188
FY2017	July 1, 2016	14,211	129

## Office Review

Office Reviews begin with the property owner or authorized agent completing an application with accompanying evidence to support a change in assessed value, either lower or higher. Appeals may be made on the basis of inaccuracy of the fair market value estimate, on the basis of inequity with comparable properties or on the basis of incorrect information. The Office Review is a valuable opportunity for property owners to share complete information about their property with the City Assessor's Office, and with that complete information fair and equitable assessed values are the result. No applications were filed for Office Reviews.

## Board of Review

The Board of Equalization includes three Petersburg property owners appointed by the Circuit Court to consider the requests of property owners to change the assessed value of their property. The Board receives training from the Commonwealth of Virginia Department of Taxation. The Board is administratively supported by the City Assessor's Office. City Assessor Brian Gordineer serves as liaison to the Board of Review and is supported by Real Estate Technician Crystal Green.

<b>Board Member</b>	<b>Term Expires</b>	<b>Occupation</b>
Leonard Muse	June 30, 2019	Retired Municipal Government
Jeff Clark	June 30, 2021	Real Estate Agent
Michael Packer	June 30, 2021	Attorney

The Board of Equalization appeal process begins with the property owner or authorized agent completing an application with accompanying evidence to support a change in assessed value, either lower or higher. Appeals may be made on the basis of inaccuracy of the fair market value estimate, on the basis of inequity with comparable properties or on the basis of incorrect information. Typically, an application comes to the Board of Equalization because the owner is dis-satisfied with the results of the "Office" Review of Assessment. Hearings are scheduled in late May or early June. No applications were filed for the Board of Equalization. In the previous year the Board adopted a paperless process where applications, meeting agendas and staff support materials were accessed on tablets.

## Land Book

The Land Book represents the value of each parcel in the City of Petersburg as of July 1 and includes the tax liability associated with that parcel. The Land Book information was finalized in July 2019. A summary of the land book information transmitted to the Commissioner of Revenue is presented below in the format designated by the Virginia Department of Taxation. The Commissioner of Revenue produced an electronic report in September 2019, although that report is not certified by the City Assessor.

### FY2020 Land Book - Final Summary Statistics

#### Valuation as of January 1, 2019

Effective for July 1, 2019 (July 1, 2019-June 30, 2020) FY2020

#### City Assessor's Office - City of Petersburg, Virginia

Parcel Count	Land Book	FY2020 - 7/1/19 Assessments	
<b>MARKET VALUE CLASSES</b>			
4033	SF Res. - Suburban	\$403,504,287	17.40%
7162	SF Res. - Urban	\$574,925,208	24.79%
1085	Multi-Family Residential	\$373,707,238	16.12%
1221	Commercial/Industrial	\$551,479,616	23.78%
41	Agricultural	\$16,514,100	0.71%
2	Agricultural - 100+ acres	\$1,950,300	0.08%
700	Exempt	\$396,802,435	17.11%
<b>14,244</b>	<b>Total Market Value</b>	<b>\$2,318,883,184</b>	<b>100.00%</b>
<b>23</b>	<b>SCC</b>	<b>Assessed by SCC</b>	
<b>TAXABLE VALUE</b>			
14,244	Market Value Classes	\$2,318,883,184	100.00%
700	LESS Exempt	\$396,802,435	17.11%
61	LESS Rehab Credit	\$70,862,900	3.06%
25	LESS Land Use Deferral	\$6,645,700	0.29%
34	LESS Service Charge (-25%)	\$2,056,125	0.09%
	<b>Total Taxable Value *</b>	<b>\$1,842,516,024</b>	<b>79.46%</b>

\* Does not include an adjustment for Tax Relief for the Elderly and Disabled, Disabled Veterans and Handicapped.

## Land Book History

Below is a historical chronology of the City of Petersburg Land Book totals, as well as the tax rate as annually established by City Council.

<b>Fiscal Year</b>	<b>Grand Total</b>	<b>Grand % Change</b>	<b>Taxable Total</b>	<b>Taxable % Change</b>	<b>Tax Rate</b>
<b>2015</b>	NA	NA	\$ 1,750,913,800	NA	\$ 1.35
<b>2016</b>	NA	NA	\$ 1,807,689,096	<b>3%</b>	\$ 1.35
<b>2017</b>	NA	NA	\$ 1,768,190,589	<b>-2%</b>	\$ 1.35
<b>2018</b>	NA	NA	\$ 1,778,092,104	<b>1%</b>	\$ 1.35
<b>2019</b>	\$ 2,308,170,697	NA	\$ 1,770,955,104	<b>0%</b>	\$ 1.35
<b>2020</b>	\$ 2,318,883,184	NA	\$ 1,842,516,024	<b>4%</b>	\$ 1.35

## Tax Relief for the Elderly and Disabled, and Disabled Veterans

The Commissioner of the Revenue administers tax relief programs for the Elderly and Disabled, and Disabled Veterans. These programs are set forth in the Constitution of Virginia.

## Exemptions

The City Assessor's Office evaluates all exempt properties and administers the exemption of real property by classification and designation in accordance with the Virginia Code and the Municipal Code of Petersburg. Exemptions are the exception to taxation and require submission of certain information for consideration in order to consider an exemption. Currently applications for exemption by classification are only being considered, as there has been a moratorium on exemptions by designation since September 2018. Classifications for exemption are set forth in the Virginia Code and include property used by churches and religious bodies, volunteer fire departments and rescue squads, Boys Clubs and Girls Clubs, American National Red Cross and other classified charitable organizations. Exempt properties currently represent 17% of the total value of the City of Petersburg Land Book.

<b>TAX EXEMPT CLASSES</b>			
21	Federal	\$13,446,600	3.39%
452	Local	\$184,579,707	46.52%
51	All Other	\$12,894,500	3.25%
4	Regional	\$12,458,300	3.14%
158	Religious	\$86,265,174	21.74%
4	State	\$1,563,700	0.39%
10	Schools	\$85,594,454	21.57%
<b>700</b>	<b>Total Exempt Value</b>	<b>\$ 396,802,435</b>	<b>100.00%</b>

### City-Owned Property - In Petersburg and Surrounding Localities

The following list itemizes 477 parcels owned by the City of Petersburg. These include 464 parcels within the city limits, as well as 13 parcels located in Chesterfield, Dinwiddie and Prince George counties, and the City of Colonial Heights. The total assessed value of all 477 parcels is \$250,443,151.

Parcel	Address	Description	Acre	Assessment
011020002		Harbor Area	1.010	\$94,800
007100002		Former Farmers Market	0.283	\$16,500
998000004	0 Airport	DINWIDDIE COUNTY	1.000	\$25,000
042110013	790 Allen Ave	Wooded Lot	0.046	\$149,600
028320014	2051 Anchor Ave	FOR SALE, Ind. Prk Pad 21 Park	0.409	\$72,900
041070001	2009 Anderson St	Wooded Lot	0.137	\$22,400
041040001	2140 Anderson St	Park	2.066	\$23,400
030180009	709 Ann St	FOR SALE, Four Lots	0.478	\$25,800
026010001	2101 Appomattox River	River Front	3.000	\$14,200
054090001	1711 Arch St	Drainage Area	4.990	\$18,400
054230005	1830 Arch St	Wooded Lot	1.111	\$15,300
030220001	800 Arlington St	Industrial Parking Lot	5.240	\$1,125,400
029190005	803 Augusta Ave	FOR SALE, Reserved Lot	0.698	\$9,600
098010001	100 Ballpark Rd	Sports Park	250.000	\$3,300,800
045170057	1200 Baylors Ln	FOR SALE, Parking Lot	0.105	\$6,300
102030010	3747 Beechwood Dr	Wooded Lot	0.459	\$85,200
065100042	435 Blackwater Dr	Parking Lot	7.900	\$118,600
012330025	129 Blank Aly	FOR SALE, Wooded Lot	0.137	\$7,200
031240016	741 Blick St	FOR SALE, Grassy Lot	0.104	\$4,500
031230009	742 Blick St	FOR SALE, Grassy/W Hills Lot	0.182	\$9,000
031400002	804 Bolling St	FOR SALE, Grassy Lot	0.157	\$7,300
011100015	1 Bollingbrook St	Parking Lot - 17 Spaces	0.128	\$55,900
006020006	873 Bollingbrook St	FOR SALE, Adj To Railroad	0.027	\$3,900
072030002	2761 Boydton Plank Rd	FOR SALE, Wooded Lot	9.000	\$16,300
072020003	3201 Boydton Plank Rd	Utility Easement	4.178	\$53,500
085030002	616 Bradford Ln	Lot	13.720	\$352,400
043100017	1553 Brandon Ave	FOR SALE, Wooded Lot	4.270	\$7,400
054030009	1645 Brandon Ave	Drainage Channel	2.686	\$23,100
007090002	600 Bridge St	Lot W Fenced 1 Story Building	0.386	\$55,600
024010001	1210 Byrd St	FOR SALE, Adj To Railroad	0.653	\$800
031040003	436 Byrne St	FOR SALE, Grassy Lot	0.148	\$4,500
031050039	469 Byrne St	FOR SALE, Lot	0.083	\$5,000

Parcel	Address	Description	Acre	Assessment
021240024	538 Cameron St	Vacant Lot	0.082	\$6,300
013180002	941 Cameron St	Vacant Lot	0.287	\$3,300
013200006	942 Cameron St	Vacant Lot	0.344	\$3,300
030270001	600 Carter St	Lot With 1 Story Bldg	0.075	\$83,000
011300047	0 Centre Hill Ct	Adj To Ch Mansion	0.800	\$83,400
011300046	1 Centre Hill Ct	Centre Hill Mansion	0.604	\$2,918,400
011300044	28 Centre Hill Ct	FOR SALE, Asphalt Parking Lot	0.092	\$15,800
011300001	30 Centre Hill Ct	Parking Lot	0.546	\$92,600
057050009	2575 Century Dr	Drainage Area	9.100	\$67,000
064020001	2577 Century Dr	Drainage Area	5.900	\$16,300
044130012	1118 Chestnut St	FOR SALE, Grassy Lot	0.041	\$3,300
068010009	1826 Chuckatuck Ave	FOR SALE, Lot	0.277	\$2,100
046080007	931 Clarke St	FOR SALE, Wooded Lot	0.861	\$14,300
054230014	1835 Coggin St	Wooded Lot	0.689	\$9,500
054220001	1844 Coggin St	Wooded Lot	1.540	\$21,400
033080802	535 Columbia Rd	Brush Lot	0.165	\$11,700
024180001	1004 Commerce St	FOR SALE, Parking Area	2.112	\$101,800
024140014	1015 Commerce St	FOR SALE, Titmus Building	2.661	\$2,224,600
023060004	714 Commerce St	FOR SALE, Adj To Residence	0.112	\$10,700
024130012	835 Commerce St	Asphalt Parking Lot W Building	1.304	\$826,800
040020001	2401 County Dr	FOR SALE, N Stedman Dr NE	0.145	\$900
060010003	3101 County Dr	Lot W Swamp	0.420	\$84,500
034020800	960 County Dr	Grassy Lot	1.659	\$40,000
9990010001	0 County Drive	PRINCE GEORGE COUNTY	163.402	\$352,600
011220008	7 Courthouse Ave	Courthouse Support Buildings	0.827	\$5,529,800
998000002	1 Cox Rd	DINWIDDIE COUNTY	45.000	\$270,000
998000003	2 Cox Rd	DINWIDDIE COUNTY	15.870	\$94,980
014020003	48 Culpeper Ave	Vacant Tree Lot	0.085	\$1,600
052130004	1616 Defense Rd	Park	276.655	\$6,593,400
044080006	1000 Diamond St	Virginia Avenue Elem	3.933	\$5,168,100
028010001	1701 Dock St	FOR SALE, Adj Anchor Ind Pk	2.970	\$166,300
027010012	2120 Dock St	FOR SALE, Adj Anchor Ind Pk	1.212	\$10,100
011210800	100 E Bank St	20 Parking Spaces	0.530	\$83,300
011220004	44 E Bank St	FOR SALE, Parking Lot-8 Spaces	0.172	\$53,400

Parcel	Address	Description	Acre	Assessment
012020004	527 E Bank St	FOR SALE, Lieutenant Run-Cree	0.750	\$6,100
012050017	703-05 E Bank St	FOR SALE, Duplex	0.054	\$68,800
012070031	801 E Bank St	FOR SALE, Two Lots	0.100	\$8,400
012090001	816 E Bank St	Blandford Elem.	4.268	\$3,134,700
012070018	851 E Bank St	FOR SALE, Lot	0.060	\$5,400
012070015	857 E Bank St	FOR SALE, Lot	0.124	\$10,700
006080002	875 REAR E Bank St	Pumping Station	0.092	\$59,800
011110001	9 E Old St	Farmers Market	0.374	\$900,000
011220006	27-37 E Tabb St	Police And 50 Parking Spaces	1.680	\$3,524,000
011270001	30 E Tabb St	Parking Lot	0.720	\$333,500
011290007	125 E Washington St	Parking Lot - 80 Spaces	0.615	\$227,100
004050008	2101-07 E Washington St	Grade Change	0.239	\$59,500
011320013	335 E Washington St	FOR SALE, Madison St (Nw Corn	0.238	\$40,500
012140001	501 E Washington St	Former Holiday Inn Site	1.773	\$224,300
012260004	734 E Washington St	FOR SALE, Lot	0.050	\$5,400
012250002	806 E Washington St	Lot	0.046	\$5,400
012260019	715 E Wythe St	FOR SALE, Lot	0.137	\$6,500
012330006	716 E Wythe St	FOR SALE, Lot	0.134	\$10,700
054110001	1702 East Blvd	Drainage Area	4.108	\$30,000
013230004	1024 Eighth St	FOR SALE, Wooded Lot	0.310	\$17,800
029170024	309 Fairgrounds Rd	Transit Facility	7.300	\$873,200
0291700241	309 Fairgrounds Rd	Cell Tower - SCC	0.000	\$0
030040002	1004 Farmer St	FOR SALE, Lot	0.145	\$6,500
029100038	1205 Farmer St	FOR SALE, Lot	0.342	\$16,700
029170023	1216 Farmer St	Park	6.428	\$703,900
029170901	1320 Farmer St	Fire Station	1.080	\$456,400
029080022	1411 Farmer St	FOR SALE, Lot	0.116	\$8,400
022210003	216 Farmer St	Small Lot	0.025	\$1,700
023350800	400 Farmer St	Social Services Building	2.713	\$4,621,200
030180007	708 Federal St	FOR SALE, Lot	0.060	\$4,400
029080012	1420 Ferndale Ave	FOR SALE, Grassy Lot	0.088	\$8,000
996000001	21831 Ferndale Ave	CHESTERFIELD COUNTY	1.570	\$800
011030001	429 Fifth St	Vacant Lot - Harbor Area	0.964	\$68,900
098010002	1001 Flank Rd	Drainage Area	233.150	\$8,900

Parcel	Address	Description	Acre	Assessment
097010004	1555 Flank Rd	Athletic Field	20.000	\$258,400
009010006	540 Fleet St	River Trail	0.209	\$41,300
032100001	448 Forest Ln	FOR SALE, Narrow Wooded Parc	3.099	\$4,100
061010001	1151 Fort Bross Dr	Fire Department Training Bdlg	3.110	\$2,224,600
011300024	135 Franklin St	FOR SALE, Wooded Lot	0.121	\$22,100
011300023	137 Franklin St	FOR SALE, Open Lot	0.117	\$20,700
011280001	14 Franklin St	Parking Lot - 10 Spaces	0.102	\$35,500
0640308001	2975 Frontage Rd	Cell Tower - SCC	0.000	\$0
064030800	2975 Frontage Rd	Lattice Tower	0.230	\$473,700
004190005	51 Gibbons Ave	Robert E. Lee Elem	14.500	\$9,999,400
032030019	201 Graham Rd	FOR SALE, Grassy Lot	0.121	\$7,200
032040011	341 Graham Rd	FOR SALE, Wooded Lot	0.860	\$20,900
076030800	2233 Halifax Rd	FOR SALE, Adj To Collier Yard	172.680	\$400,100
092010001	3501 Halifax Rd	Drainage Area	94.131	\$1,025,087
096010001	3645 Halifax Rd	FOR SALE, Interstate Ind. Park	27.884	\$480,400
022170003	106 Halifax St	FOR SALE, Halifax Triangle	0.164	\$36,300
045200010	1111 Halifax St	FOR SALE, Grassy Lot	0.258	\$13,500
045200011	1115 Halifax St	FOR SALE, Grassy Lot	0.201	\$10,900
022170002	116 Halifax St	FOR SALE, Halifax Triangle	0.588	\$46,300
022180027	119 Halifax St	FOR SALE, Adj Halifax Triangle	0.060	\$13,400
022180026	121 Halifax St	FOR SALE, Adj Halifax Triangle	0.067	\$14,300
022180025	123 Halifax St	FOR SALE, Adj Halifax Triangle	0.098	\$20,900
045240013	1237 Halifax St	FOR SALE, Ap Hill Comm Center	2.034	\$1,298,900
022180024	127 Halifax St	FOR SALE, Adj Halifax Triangle	0.072	\$16,100
022160001	140 Halifax St	FOR SALE, Halifax Triangle	0.821	\$90,300
022180800	147 Halifax St	FOR SALE, Adj Halifax Triangle	0.084	\$18,600
022180014	151 Halifax St	FOR SALE, Adj Halifax Triangle	0.034	\$5,800
022180012	153 Halifax St	FOR SALE, Adj Halifax Triangle	0.052	\$7,400
052030005	1544 Halifax St	FOR SALE, Adj To School	2.541	\$44,200
022180013	155 Halifax St	FOR SALE, S Market St NE	0.115	\$20,500
051160003	1604 Halifax St	Fenced Lot W Water Silo	0.280	\$755,200
022210005	231 Halifax St	Parking Lot	0.034	\$5,900
022220011	248 Halifax St	Lot	0.040	\$4,500
022210800	301 Halifax St	Health Department	2.424	\$5,442,500

Parcel	Address	Description	Acre	Assessment
030130005	605 Halifax St	Parking Lot And Field	3.018	\$91,100
030200011	735 Halifax St	FOR SALE, Lot	0.310	\$17,400
030250011	808 Halifax St	FOR SALE, Lot	0.088	\$10,400
030240007	811 Halifax St	FOR SALE, Lot	0.168	\$8,000
045060004	827 Halifax St	Vacant Grassy Lot	0.091	\$11,800
045060006	901 Halifax St	FOR SALE, Vacant House	0.149	\$33,000
046140011	1523 Hanover St	Drainage Channel	0.781	\$4,900
031040057	449 Harding St	FOR SALE, Grassy Lot	0.233	\$6,300
031040056	453 Harding St	Urban Agricultural Center	0.341	\$1,017,400
031200043	615 Harding St	FOR SALE, Grassy Lot	0.087	\$3,900
031200046	627 Harding St	FOR SALE, Fenced Lot	0.183	\$9,000
031250012	716 Harding St	FOR SALE, Grassy Lot	0.220	\$7,400
031250013	722 Harding St	Grassy Lot	0.182	\$4,400
031260024	723 Harding St	FOR SALE, Lot	0.092	\$4,100
031250014	724 Harding St	FOR SALE, Gravel Parking Lot	0.212	\$9,600
004190015	1611 Hare St	FOR SALE, Asphalt Parking Lot	0.402	\$33,000
022150023	109 Harrison St	Parking Lot	0.137	\$18,000
022150801	115 Harrison St	FOR SALE, Adj Halifax Triangle	0.025	\$20,700
022150021	129 Harrison St	1 Story Building	0.077	\$363,700
022350010	334 Harrison St	FOR SALE, Lot	0.313	\$6,900
031060020	427 Harrison St	FOR SALE, Lot	0.103	\$5,900
031060019	429 Harrison St	FOR SALE, Grassy Lot	0.103	\$8,300
031060018	431 Harrison St	FOR SALE, Grassy Lot	0.103	\$5,900
031050006	432 Harrison St	FOR SALE, Grassy & Wooded Lo	0.179	\$9,500
031060016	437 Harrison St	FOR SALE, Grassy Lot	0.258	\$13,800
031050007	438 Harrison St	FOR SALE, Grassy & Wooded Lo	0.198	\$8,300
031050008	440 Harrison St	FOR SALE, Grassy & Wooded Lo	0.105	\$5,300
031050010	450 Harrison St	FOR SALE, Grassy Lot	0.207	\$8,100
031050011	452 Harrison St	FOR SALE, Lot	0.155	\$6,300
031080002	523 Harrison St	Grassy Lot	0.201	\$7,500
031200017	602 Harrison St	FOR SALE, Grassy Lot	0.088	\$3,900
045240021	1127 Hawk St	FOR SALE, Lot	0.081	\$6,400
013120012	933 Hector St	Vacant Lot	0.234	\$2,900
013180001	934 Hector St	Vacant Lot	0.143	\$2,300

Parcel	Address	Description	Acre	Assessment
011210007	125 Henry St	16 Parking Spaces	0.252	\$76,200
011220019	40 Henry St	Courthouse & Jail	0.408	\$4,864,000
011220801	75 Henry St	Parking Lot - 17 Spaces	0.496	\$77,800
018020001	1600 Hickory Hill Rd	Fenced Lot	0.190	\$19,900
044070009	1022 High Pearl St	FOR SALE, Vacant House	0.110	\$39,800
010170003	505 High St	FOR SALE, Neighborhood Park	0.015	\$2,500
024220039	1162 Hinton St	FOR SALE, Lot	0.078	\$6,500
024220036	1206 Hinton St	FOR SALE, Grassy & Gravel Lot	0.124	\$7,600
023110002	516 Hinton St	FOR SALE, Grassy Lot	0.174	\$16,500
023110001	522 Hinton St	FOR SALE, Lot	1.148	\$38,400
023040002	523 Hinton St	FOR SALE, Adj To High St Lofts	0.112	\$6,700
023040003	527 Hinton St	FOR SALE, Adj To High St Lofts	0.248	\$15,000
023050003	645 Hinton St	FOR SALE, Jones St (Ne Corner)	0.110	\$6,600
023060009	703 Hinton St	FOR SALE, Jones St (Nw Corner)	0.103	\$4,700
030120028	660 Hobbs Ct	Vacant Lot	1.162	\$16,200
078040003	3000 Homestead Dr	Lot	74.830	\$1,418,200
079030027	3100 Homestead Dr	Lot	53.140	\$6,056,500
079110013	3101 Homestead Dr	Vernon Johns Middle School	16.880	\$11,293,800
030200006	700 Independence Ave	Vacant Grassy Lot	0.168	\$10,800
030200005	702 Independence Ave	Vacant Grassy Lot	0.054	\$4,800
030200004	706 Independence Ave	FOR SALE, Lot	0.064	\$4,400
040030004	2256 Jamestown Dr	Lot W Water Silo	1.370	\$1,300,300
030280023	19 Jarratt Ct	Lot With 2 Story Building	0.021	\$76,500
068120001	1214 Johnson Ave	Wooded Lot	9.820	\$2,100
044310003	1600 Johnson Rd	Animal Control	3.670	\$292,900
068080012	1937 Johnson Rd	Parks & Leisure Building	0.387	\$214,500
091050001	3101 Johnson Rd	Petersburg High School	50.000	\$26,041,400
091050002	3321 Johnson Rd	Fire Station	2.000	\$739,900
031050038	115 Jolly Aly	FOR SALE, Grassy Lot	1.259	\$13,600
031260039	126 Kentucky Ave	FOR SALE, Grassy Lot	0.057	\$3,300
031200028	135 Kentucky Ave	FOR SALE, Lot	0.165	\$11,000
031260037	202 Kentucky Ave	FOR SALE, Grassy & Gravel Lot	0.109	\$4,500
031260036	204 Kentucky Ave	FOR SALE, Grassy & Wooded Lo	0.119	\$5,400
031260022	230 Kentucky Ave	FOR SALE, Grassy & Wooded Lo	0.166	\$2,800

Parcel	Address	Description	Acre	Assessment
045380033	708-10 Kirkham St	FOR SALE, Lot	0.217	\$6,800
045380032	712-14 Kirkham St	FOR SALE, Lot	0.162	\$5,000
045380031	716 Kirkham St	FOR SALE, Lot	0.198	\$6,300
023280012	650 Lawrence St	FOR SALE, Lot	0.051	\$3,500
023350002	515 Lee Ave	Large Lot With Small Building	2.479	\$236,900
030030022	819 Lee Ave	Lot With Trees	0.053	\$3,900
030060013	903 Lee Ave	Vacant Lot	0.138	\$900
046030016	1605 Lincoln St	FOR SALE, Narrow Lot	0.715	\$16,200
007040017	808 Logan St	Lot W Vacant Building	0.184	\$25,200
007010012	914 Logan St	FOR SALE, Lot	0.123	\$5,400
010110026	339 Low St	Park	1.353	\$109,700
996000003	410 Magazine RD	CHESTERFIELD COUNTY	0.750	\$400
996000002	420 Magazine RD	CHESTERFIELD COUNTY	0.250	\$100
996000005	430 Magazine RD	CHESTERFIELD COUNTY	3.555	\$1,800
006010001	800 Magazine Rd	FOR SALE, Adj To Park	3.000	\$66,800
996000004	910 Magazine RD	CHESTERFIELD COUNTY	18.000	\$9,000
022320016	205 Maple Ln	FOR SALE, Wooded Narrow Lot	0.044	\$3,500
024050002	1011 Mckenzie St	FOR SALE, Wooded Lot	0.197	\$7,200
009040008	951 Mckenzie St	Lot W Park	5.232	\$164,400
010090800	520 Mcneil' S Aly	Adj To Peter Jones Site	0.820	\$61,900
031140019	109 Mercury St	Grassy Lot	0.055	\$3,900
028320003	1898 Midway Ave	Office And 70 Parking Spaces	1.716	\$235,900
028330003	1981 Midway Ave	Warehouse	0.396	\$700,000
027170003	2071 Midway Ave	FOR SALE, Anchor Ind Pk Space	0.141	\$39,000
031250047	340 Mistletoe St	FOR SALE, Grassy Lot	0.085	\$7,500
011260007	120 Monroe St	Parking Lot	0.861	\$260,700
043030001	1511 Monticello St	City Facility Building	5.240	\$1,931,800
030220012	742 Mount Airy St	FOR SALE, Grassy Lot	0.202	\$7,800
030220013	746 Mount Airy St	FOR SALE, Lot	0.017	\$900
012080012	105 N Burch St	FOR SALE, Wooded Lot	0.123	\$10,900
012080014	109 N Burch St	FOR SALE, Wooded Lot	0.072	\$5,300
012080015	113 N Burch St	FOR SALE, Wooded Lot	0.043	\$1,800
012080016	115 N Burch St	FOR SALE, Wooded Lot	0.142	\$8,400
012180010	10 N Foley St	FOR SALE, Lot	0.123	\$11,500

Parcel	Address	Description	Acre	Assessment
030100005	818 N Gillfield Dr	Playground	0.328	\$12,400
011290004	10 N Jefferson St	Parking Lot - 66 Spaces	1.096	\$335,100
011300019	116 N Jefferson St	FOR SALE, Parking Lot	0.268	\$33,200
011300017	120 N Jefferson St	FOR SALE, Parking Lot	0.093	\$11,600
010210001	302 N Market St	Neighborhood Park	0.161	\$19,800
011130002	421 N Market St	FOR SALE, Parking Lot-20 Space	0.100	\$36,600
006020004	409 N Old Church St	FOR SALE, Adj To River N Of Rr	10.000	\$238,700
009010005	629 N South St	FOR SALE, Adj To River	0.209	\$87,600
039020800	2655 N Stedman Dr	County Drive (Eda)	21.930	\$191,800
011250018	108 N Sycamore St	Landscaped Alley	0.109	\$33,500
011260023	117 N Sycamore St	Landscaped Alley	0.079	\$27,500
011250007	142 N Sycamore St	Fire Administration	0.195	\$4,757,100
011250006	144 N Sycamore St	Fire Admin	0.106	\$2,374,300
011250003	150 N Sycamore St	Former Bank	0.068	\$760,300
011220011	209 N Sycamore St	Parking Lot - 27 Spaces	0.304	\$152,700
011230022	232 N Sycamore St	Parking Lot	0.669	\$207,000
011100001	413 N Sycamore St	Parking Lot - 77 Spaces	0.455	\$222,400
011250041	125 N Union St	Parking Lot - 13 Spaces	0.146	\$56,600
011240011	130 N Union St	52 Parking Spaces	0.538	\$118,700
011250001	135 N Union St	City Hall And 8 Parking Spaces	0.351	\$2,328,000
011240010	142 N Union St	City I.T. Department	0.063	\$182,500
047100027	1609-11 N Valor Dr	Duplex	0.261	\$99,300
047100033	1665-67 N Valor Dr	Duplex	0.264	\$94,800
047100034	1673-75 N Valor Dr	Duplex	0.342	\$94,800
047100035	1681-85 N Valor Dr	Duplex	0.503	\$94,800
047100036	1689-91 N Valor Dr	Duplex	0.404	\$94,800
031200003	244 New St	FOR SALE, Lot	0.083	\$5,600
080060011	2902 Nivram Rd	Residence	0.344	\$73,300
044320003	101 North Blvd	FOR SALE, Wooded Lot	16.600	\$45,900
044100035	105 North Carolina Ave	FOR SALE, Wooded Lot	2.486	\$11,000
044110020	249 North Carolina Ave	FOR SALE, Lot	0.211	\$6,600
044200001	52 North Carolina Ave	FOR SALE, Lot	4.293	\$9,800
013030007	1103 Nottoway St	Vacant Lot	0.126	\$3,000
013140003	1048 Old Wythe St	Vacant Lot	0.063	\$900

Parcel	Address	Description	Acre	Assessment
012340006	820 Old Wythe St	Lot W Garage	3.944	\$1,068,600
068120008	2056 Overbrook Rd	FOR SALE, Wooded Lot	0.170	\$2,100
030010813	490 Owens Ct	Grassy Lot	0.247	\$20,700
030010812	492 Owens Ct	Grassy Lot	0.373	\$20,700
030010811	496 Owens Ct	Grassy Lot	0.302	\$20,700
030010810	498 Owens Ct	Grassy Lot	0.273	\$20,700
030010809	500 Owens Ct	Grassy Lot	0.196	\$20,700
046080026	1100 Patterson St	Westview Elem	8.274	\$3,908,000
046040014	432 Pecan St	Multifamily/Apts	24.792	\$4,735,800
030090003	612 Pegram St	FOR SALE, Lot	0.434	\$14,400
998000006	0 Petersburg National Batt	DINWIDDIE COUNTY	3.000	\$60,000
010040003	501 Piamingo Aly	FOR SALE, Adj To Patton Park	0.631	\$57,400
023180010	35 Pine St	Vocational Building	1.048	\$1,863,200
064010004	2607 Pinehurst Dr	FOR SALE, Lot	0.045	\$3,700
047140008	100 Pleasants Ln	Jeb Stuart Elem	10.000	\$8,329,000
007080003	119 Pocahontas St	FOR SALE, Pocahontas Island	1.869	\$105,000
007070009	130 Pocahontas St	Pocahontas Island (Eda)	23.458	\$2,349,500
047140006	335 Poplar St	Drainage Channel	0.475	\$2,800
013190007	921 Priam St	FOR SALE, Lot	0.126	\$8,900
004190007	1610 Prince George Ave	Wooded Lot	2.120	\$36,900
066050003	140 Raleigh Ave	Utility Facility	0.149	\$19,800
066050008	16 Raleigh Ave	Water Silo	0.585	\$816,000
033060001	600 Reservoir Ave	FOR SALE, Lot	0.241	\$1,600
104010014	110 Richland Rd	FOR SALE, Lot	0.356	\$4,500
011020001	103 River St	Union Station And 34 Parking	2.066	\$1,278,800
011020004	209 River St	Vacant Parcel - Harbor Area	0.056	\$5,300
011040002	236 River St	Vacant Parcel - Harbor Area	0.167	\$4,300
011040003	240 River St	FOR SALE, Vacant Parcel	0.551	\$30,600
011020006	275 River St	Harbor Area	1.338	\$247,700
011090802	30 River St	Parking Lot - 60 Spaces	0.390	\$199,200
011010004	33 River St	River Island	1.350	\$10,100
011010002	37 River St	South Side Railroad Depot	2.948	\$947,600
011010801	41 River St	FOR SALE, Behind Depot	2.859	\$194,300
011090801	42 River St	Parking Lot - 9 Spaces	0.053	\$30,000

Parcel	Address	Description	Acre	Assessment
012010001	433 River St	Harbor Area	0.444	\$13,400
021180006	111 Rochelle Ln	Blandford Church And Cemetery	2.500	\$409,200
007010006	149 Rolfe St	FOR SALE, Grassy Lot	0.364	\$23,800
007020001	301 Rolfe St	FOR SALE, Lot	0.798	\$30,500
007020006	343 Rolfe St	FOR SALE, Lot	0.443	\$14,300
029100013	1150 Rome St	FOR SALE, Lot	0.114	\$5,400
023400025	852 Rome St	FOR SALE, Corner Lot	0.141	\$7,400
030230023	802 Rosement St	FOR SALE, Wooded Narrow Lot	0.039	\$600
997000001	0 Roslyn Farms	COLONIAL HEIGHTS	15.420	\$3,900
031040039	12 Ross Ct	FOR SALE, Lot	0.052	\$11,100
031040035	4 Ross Ct	FOR SALE, Lot	0.050	\$3,500
031040036	6 Ross Ct	FOR SALE, Lot	0.050	\$3,500
031040045	9 Ross Ct	FOR SALE, Lot	0.062	\$4,800
998000005	0 Rt 142	DINWIDDIE COUNTY	12.000	\$240,000
998000001	1 Rt. 600	DINWIDDIE COUNTY	16.070	\$451,500
022380026	417 S Adams St	Fenced Lot	0.084	\$6,000
031100010	520 S Adams St	Grassy Lot	0.085	\$4,200
031140021	535 S Adams St	Grassy Lot	0.158	\$6,800
031300002	801 S Adams St	FOR SALE, Former Hospital Site	24.020	\$1,669,500
029050018	131 S Chappell St	FOR SALE, Grassy Lot	0.091	\$5,700
065100002	2543 S Crater Rd	Parking Lot	0.005	\$1,400
020010001	319 S Crater Rd	Blandford Cemetery And Church	170.000	\$2,089,300
012260022	33 S Crater Rd	FOR SALE, Grass & Gravel Lot	0.205	\$41,700
021170009	334 S Crater Rd	Peoples Memorial Cemetery	8.173	\$74,800
104010800	3926 S Crater Rd	Lot	0.080	\$69,700
023250007	127 S Dunlop St	FOR SALE, Lot	0.026	\$3,000
022390008	417 S Jefferson St	FOR SALE, Grassy Lot	0.172	\$9,200
022390009	421 S Jefferson St	FOR SALE, Lot	0.152	\$10,100
032010022	523 S Jefferson St	Playground	1.090	\$87,000
023270001	206 S Jonest St	FOR SALE, Lot	0.069	\$5,400
023280005	215 S Jonest St	FOR SALE, Grassy Lot	0.093	\$5,900
030200019	751 S Jonest St	FOR SALE, Grassy Lot	0.103	\$5,100
030200018	803 S Jonest St	FOR SALE, Grassy Lot	0.353	\$18,100
030230012	804 S Jonest St	FOR SALE, Grassy Lot	0.166	\$7,400

Parcel	Address	Description	Acre	Assessment
030230013	808 S Jonest St	FOR SALE, Grassy Lot	0.100	\$7,100
030240014	809 S Jonest St	FOR SALE, Grassy Lot	0.152	\$10,100
030240011	829 S Jonest St	FOR SALE, Lot	0.165	\$7,800
045060002	839 S Jonest St	FOR SALE, Grassy Lot	0.128	\$8,500
022180011	137 S Market St	FOR SALE, Adj Halifax Triangle	0.065	\$9,400
022050005	25 S Market St	Parking Lot	0.523	\$85,100
022040004	50 S Market St	Fire Station	0.464	\$1,366,200
021180007	300 S Old Church St	Parking Lot	1.218	\$72,600
043010001	1017 S Sycamore St	FOR SALE, Lot	3.977	\$84,600
022150004	128 S Sycamore St	Ptsg Redevel Hsing Auth	0.895	\$4,031,000
022140012	137 S Sycamore St	Former Public Library	0.285	\$805,400
055190016	1907 S Sycamore St	Fire Station	0.505	\$980,400
022290001	243 S Sycamore St	Central Park	11.348	\$834,500
022300016	334 S Sycamore St	FOR SALE, Filmore (Corner)	0.265	\$70,000
031180013	617 S Sycamore St	FOR SALE, Graham Rd	0.233	\$50,000
032080001	909 S Sycamore St	Cameron Field	18.000	\$759,500
031310010	960 S Sycamore St	Sig Grade Change	0.083	\$7,300
031310011	980 S Sycamore St	FOR SALE, Wooded Lot	0.230	\$10,900
022050012	24 S Union St	Manicured Parking Lot	0.779	\$171,147
022060004	29 S Union St	FOR SALE, Vacant Lot	0.414	\$56,300
022050011	38 S Union St	Vacant Building	0.376	\$759,800
022060005	41 S Union St	FOR SALE, Vacant Lot	0.091	\$12,300
022050010	42 S Union St	FOR SALE, Adj To Transit Cente	0.217	\$358,700
024280037	107-09 S West St	FOR SALE, Lot	0.093	\$6,500
024290024	118 S West St	FOR SALE, Brush Lot	0.225	\$12,700
029120016	323 S West St	FOR SALE, Lot	0.100	\$7,400
029150006	425 S West St	FOR SALE, Lot	0.265	\$15,700
029170013	522 S West St	Park & Playing Field	12.000	\$227,600
030090035	715 S West St	FOR SALE, Lot	0.241	\$10,300
030090029	731 S West St	FOR SALE, Parking Lot	0.121	\$3,000
007080001	150 Sapony St	FOR SALE, Narrow Lot	7.860	\$365,200
011020801	501 Second St	Harbor Area	0.300	\$28,200
053040002	1600 Shirley Ave	FOR SALE, Wooded Lot	7.680	\$70,600
031340010	210 Shore St	Vacant General Commercial	0.272	\$6,900

Parcel	Address	Description	Acre	Assessment
031380004	322 Shore St	FOR SALE, Lot	0.129	\$6,000
031380003	328 Shore St	FOR SALE, Lot	0.144	\$6,600
031390005	408 Shore St	FOR SALE, Vacant Lot	0.152	\$6,900
031250032	411 Shore St	FOR SALE, Narrow Lot	0.076	\$4,600
031400001	516-18 Shore St	FOR SALE, Lot	0.157	\$6,400
030260004	520 Shore St	FOR SALE, Lot	0.100	\$5,600
030260003	524 Shore St	FOR SALE, Narrow Lot	0.116	\$5,300
030160006	525 Shore St	FOR SALE, Lot	0.162	\$4,300
030260001	530 Shore St	FOR SALE, Lot	0.101	\$8,000
030250003	604 Shore St	FOR SALE, Grassy Lot	0.274	\$17,300
014010001	37 Slagle Ave	Pin Oaks Estates	16.720	\$4,935,600
022230010	110 South Ave	FOR SALE, Adj Halifax Triangle	0.038	\$5,700
022230009	112 South Ave	FOR SALE, Adj Halifax Triangle	0.055	\$10,000
022230008	114 South Ave	FOR SALE, Adj Halifax Triangle	0.055	\$10,000
022230007	116 South Ave	FOR SALE, Adj Halifax Triangle	0.055	\$10,000
055110004	255 South Blvd	School Board Office	1.563	\$2,351,800
031140003	110 Spruce St	FOR SALE, Lot	0.105	\$7,700
031140006	120 Spruce St	FOR SALE, Lot	0.085	\$7,700
070030005	1900 Squirrel Level Rd	FOR SALE, Narrow Lot	0.412	\$23,400
021070012	412 St Andrew St	FOR SALE, Wooded Lot	0.214	\$21,100
021070011	424 St Andrew St	Petersburg Utility Department	30.487	\$573,200
021190015	517 St Andrew St	Vacant Lot	0.144	\$5,000
021170016	601 St Andrew St	Wooded Lot W Slope	0.689	\$7,800
030260009	813 St James St	FOR SALE, Lot	0.065	\$3,500
044300001	300 St John St	FOR SALE, Wooded Lot	2.316	\$10,800
044290002	400 St John St	Wooded Lot	0.654	\$2,900
044280002	500 St John St	FOR SALE, Wooded Lot	0.932	\$1,900
044210001	246 St Luke St	FOR SALE, Lot	1.834	\$8,400
044090016	151 St Mark St	FOR SALE, Manicured Lot	0.393	\$34,100
044100034	152 St Mark St	FOR SALE, Manicured Lot	0.072	\$5,400
044050011	521 St Mark St	FOR SALE, Lot	0.124	\$5,000
045110008	535 St Mark St	FOR SALE, Corner Lot	0.094	\$3,500
031340014	205 St Matthew St	Duplex	0.076	\$15,400
031340015	207 St Matthew St	Duplex	0.076	\$13,100

Parcel	Address	Description	Acre	Assessment
031350007	216 St Matthew St	Vacant Grassy Lot	0.106	\$4,300
031340018	221 St Matthew St	Vacant House	0.150	\$26,500
031350006	222 St Matthew St	Vacant Grassy Lot	0.109	\$4,300
031350005	224-26 St Matthew St	Grassy Lot	0.109	\$4,500
031350004	228-30 St Matthew St	Grassy Lot	0.109	\$4,500
031350003	232-34 St Matthew St	Grassy Lot	0.109	\$4,500
031390009	415 St Matthew St	FOR SALE, Narrow Lot	0.149	\$11,800
030260005	517 St Matthew St	FOR SALE, Lot	0.190	\$9,400
029170010	1116 Stainback St	FOR SALE, Narrow Wooded Parc	0.170	\$9,000
031250024	725 Sterling St	FOR SALE, Narrow Wooded Lot	0.119	\$2,800
052090002	1450 Talley Ave	Ap Hill Elem	17.920	\$10,143,600
021240001	201 Terrace Ave	FOR SALE, Corner Lot	0.093	\$4,900
038030003	2913 Travis Ln	Fenced Utility Lot	0.050	\$3,300
059010001	1135 Triad Pkwy	Fenced Lot	0.060	\$3,600
010150021	333 University Blvd	FOR SALE, Lot	0.097	\$10,000
010150025	347 University Blvd	FOR SALE, Grassy Lot	0.062	\$7,600
010150027	351-53 University Blvd	FOR SALE, Grassy Lot	0.144	\$14,000
010150029	357 University Blvd	FOR SALE, Lot W Vacant BLDG	0.112	\$70,500
010030002	528 University Blvd	Adj To Patton Park	0.109	\$8,300
025030800	1291 Upper Appomat St	River Front	3.200	\$3,200
025030003	1293 Upper Appomat St	River Island	0.730	\$2,600
030010808	502 Van Buren Dr	Grassy Lot	0.252	\$20,700
030010806	510 Van Buren Dr	Grassy Lot	0.201	\$20,700
030010805	514 Van Buren Dr	Grassy Lot	0.197	\$20,700
030010804	518 Van Buren Dr	Grassy Lot	0.196	\$20,700
031320023	151 Virginia Ave	FOR SALE, Cleared Lot	0.107	\$6,900
031350014	201 Virginia Ave	FOR SALE, Corner Lot	0.087	\$6,600
031350017	219 Virginia Ave	Grassy Lot	0.218	\$8,400
045110002	530 Virginia Ave	Grassy Lot	0.053	\$2,600
011230001	138 W Bank St	FOR SALE, Bank & Market	0.011	\$8,200
011130026	15 W Bank St	Siege Museum & 14 Park Spaces	0.341	\$2,915,800
024080016	1119 W High St	FOR SALE, Grassy Lot	0.107	\$6,600
024100005	1230 W High St	FOR SALE, Lot	0.123	\$7,600
024070019	915 W High St	FOR SALE, Vacant House	0.300	\$27,100

Parcel	Address	Description	Acre	Assessment
011010802	133 W Old St	Asphalt Parking Lot	1.465	\$137,400
055220001	300 W South Blvd	Walnut Hill Elem	11.140	\$6,539,554
011230035	103 W Tabb St	City Hall Annex	0.575	\$1,299,100
011240009	106 W Tabb St	City Code Compliance	0.072	\$390,100
011230036	107 W Tabb St	Parking Lot	0.663	\$146,300
011230037	125 W Tabb St	Parking Lot	0.243	\$49,000
022050802	100 W Washington St	City Transit	0.706	\$18,203,900
022020800	101 W Washington St	FOR SALE, 60 Parking Spaces	1.707	\$892,283
024220018	1157 W Washington St	FOR SALE, Grassy Lot	0.147	\$8,200
024220019	1203 W Washington St	FOR SALE, Residence	0.144	\$32,700
027010010	2351 W Washington St	Lot	1.356	\$6,300
023110028	517 W Washington St	FOR SALE, Lot	0.027	\$1,500
023110025	539 W Washington St	FOR SALE, Lot	0.107	\$16,600
024290017	1114 W Wythe St	FOR SALE, Cleared Lot	0.178	\$9,700
024270022	919 W Wythe St	FOR SALE, Lot	0.121	\$6,300
055220002	1952 Wakefield St	Walnut Elem. Adjacent	0.201	\$22,500
041100003	1805 Walton St	FOR SALE, Wooded Lot	0.884	\$28,300
032040009	547 Webster St	Lot W Water Silo	0.971	\$1,886,800
030180006	704 Wesley St	FOR SALE, Lot	0.049	\$3,000
030180005	706 Wesley St	FOR SALE, Lot	0.070	\$4,400
030180004	710 Wesley St	FOR SALE, Lot	0.078	\$5,000
030180017	724 Wesley St	Small Lot	0.024	\$2,400
030130002	725 Wesley St	Peabody Middle School	13.000	\$13,174,100
030120032	853 Wesley St	Vacant Lot	0.276	\$6,200
052100039	1654 West Clara Dr	FOR SALE, Lot	0.143	\$9,300
012350017	847 Wills Rd	Vacant Lot	0.122	\$1,000
031250041	725 Wilson St	FOR SALE, Lot	0.073	\$4,300
031250040	729 Wilson St	FOR SALE, Lot	0.067	\$5,600
031250038	735 Wilson St	FOR SALE, Lot	0.272	\$15,600
031240013	738 Wilson St	Lot	0.081	\$3,700
031250034	745 Wilson St	FOR SALE, Lot	0.038	\$2,800
031250033	747 Wilson St	FOR SALE, Lot	0.085	\$14,800
034020002	950 Winfield Rd	Utility Facility	1.091	\$2,559,000
007040800	101 Witten St	FOR SALE, Corner Lot	0.043	\$2,000

Parcel	Address	Description	Acre	Assessment
007030019	321 Witten St	FOR SALE, Lot	0.147	\$1,200
007030017	331 Witten St	FOR SALE, Lot	0.118	\$1,200
067200019	1951 Woodland Rd	Drainage Area	1.580	\$2,100
			Parcel Count	477
			Total Assessment	\$250,443,151

City owned properties include real estate titled to the City of Petersburg, Petersburg School Board, Petersburg Housing and Redevelopment Authority, Petersburg Transit Authority, and Petersburg Industrial Development Authority.

## Land Use Assessments

The Land Use Assessment Program is a tax deferral program enabled by the Virginia Code and established in the 1970s to encourage the preservation of qualifying agricultural, horticultural, forestry and open space uses. The Petersburg program extends tax deferrals to properties with qualifying agricultural, forestal and horticultural uses. When properties cease to qualify for the program, due to lack of production, a rezoning or subdivision of the property, the deferred taxes are collected for the current year and the previous five years. The Land Use Assessment Program is very popular in rural and suburban localities, although Petersburg still has twenty-five parcels participating in the program. The Land Use Assessment Program is administered by City Assessor Brian Gordineer and Real Estate Technician Crystal Green.

Parcel	Address	Owner	FMV Assessment	Land Use Assessment	Deferred Assessment
040030005	2255 Jamestown Dr	CLEMENTS LARRY THOMAS &	\$538,500	\$207,200	\$222,400
059010002	2938 REA County Dr	PRODUCE CENTER RENTALS LLC	\$295,700	\$35,200	\$260,500
061010003	1191 Ft Bross Dr	WAGNER ROAD LAND COMPANY	\$821,700	\$12,200	\$809,500
062010001	1161 Wagner Rd	WAGNERS PROPERTIES INC	\$555,700	\$81,100	\$474,600
062010002	1131 Ft Bross Dr	PETRICK SHARRON ET ALS	\$336,600	\$19,200	\$317,400
062020001	927 Wagner Rd	HARLOW DAVID W & JEFFREY C	\$246,300	\$29,600	\$106,100
075010005	2058 Squirrel Level Rd	MAYER ROBERT H	\$191,500	\$70,400	\$121,100
075010014	2324 Squirrel Level Rd	RISAMCHA LLC	\$256,700	\$50,900	\$120,800
076010007	2230 Wells Rd	MAYER MICHAEL E ET ALS	\$279,900	\$36,300	\$172,300
076010009	2344 Wells Rd	WILKINS TROY L & MELISSA B	\$250,300	\$71,600	\$50,600
076010015	2426 Wells Rd	WILKINS TROY & MELISSA	\$651,800	\$85,000	\$466,500
081040809	3224 S Crater Rd	CARTER WALTER B & BERNETTA G	\$208,400	\$35,100	\$82,900
081040810	3222 S Crater Rd	TURNER CANZATA B REVOCABLE LIVNG TRST	\$36,300	\$10,500	\$25,800
084020006	900 Old Wagner Rd	HARLOW DAVID W & JEFFREY C	\$87,000	\$25,300	\$61,700
086030009	3601 Frontage Rd	BERKELEY ESTATES HOLDINGS CO	\$1,142,400	\$49,600	\$1,092,800
089060001	701 Flank Rd	BULIFANT W G III	\$163,200	\$20,700	\$142,500
089060800	725 Flank Rd	BULIFANT WILLIAM G III	\$46,000	\$3,800	\$42,200
090010002	669 Flank Rd	BULIFANT WILLIAM G III	\$352,200	\$27,800	\$82,000
090010802	669 REA Flank Rd	BULIFANT WILLIAM G III	\$93,600	\$17,900	\$75,700
091040016	3344 Johnson Rd	WEBB HELEN R: LIFE ESTATE	\$561,800	\$114,600	\$320,800
098020002	1233 Flank Rd	REITER GEORGE J & VIRGINIA M	\$807,900	\$171,600	\$574,800
101010008	3641 REA S Crater Rd	PETERSBURG SOUTH ASSOCIATES,LLC	\$706,200	\$13,400	\$692,800
107010013	3750 Halifax Rd	REITER GEORGE J JR&VIRGINIA M	\$75,500	\$20,000	\$55,000
107020015	3801 Halifax Rd	WEBB HELEN R: LIFE ESTATE	\$121,500	\$11,700	\$109,800
107020018	1701 Flank Rd	PHILLINGANE KIMBERLY C	\$323,500	\$158,400	\$165,100
				<b>TOTAL</b>	<b>\$6,645,700</b>

## Rehabilitation Exemption

The City Assessor's Office administers the Rehabilitation Exemption Program, another offering enabled by the Code of Virginia. This incentive program provides a temporary multi-year real estate tax credit to property owners who increase the value of the buildings on their property in accordance with the specific requirements of the local Petersburg program. In 2017 the duration of the exemption was reduced from ten years to five years. The requirements for the program vary depending on the property's location in the City. There are currently sixty-one properties receiving tax credits through the Rehabilitation Exemption Program.

Address	Last Year	Years Left	% Changed in Assessed Value	Assessed Value Credit	Tax Savings
419 Grove Ave	2022	3	683%	\$105,000	\$1,417.50
315 Grove Ave	2021	2	354%	\$100,600	\$1,358.10
605 Plum St	2020	1	1611%	\$125,400	\$1,692.90
541 High St	2021	2	178%	\$58,100	\$784.35
625 High St	2022	3	328%	\$182,400	\$2,462.40
406 High St	2023	4	1413%	\$177,300	\$2,393.55
420 High St	2022	3	439600%	\$2,000,000	\$27,000.00
39 River St	2021	2	565%	\$1,062,900	\$14,349.15
132 N Sycamore St	2025	6	635%	\$823,800	\$11,121.30
136 N Sycamore St	2025	6	898%	\$1,321,800	\$17,844.30
123 N Union St	2025	6	822%	\$1,142,700	\$15,426.45
107 N Jefferson St	2020	1	261%	\$145,000	\$1,957.50
849 W High St	2023	4	700%	\$120,000	\$1,620.00
300 Graham Rd	2022	3	270%	\$26,400	\$356.40
302 Graham Rd	2022	3	542%	\$31,800	\$429.30
814 Hampton Rd	2026	7	140%	\$21,800	\$294.30
1319 Custer St	2022	3	357%	\$54,000	\$729.00
625 W Washington St	2027	8	220%	\$58,800	\$793.80
14 Centre Hill Ct	2028	9	175%	\$30,000	\$405.00
141 E Wythe St	2023	4	2714%	\$1,830,000	\$24,705.00
123 Pine St	2027	8	3597%	\$2,661,500	\$35,930.25
526 High St	2024	5	1728%	\$690,000	\$9,315.00
215 E Bank St	2021	2	3225%	\$300,000	\$4,050.00
219 E Bank St	2026	7	1875%	\$1,914,873	\$25,850.79
220 Bollingbrook St	2026	7	1875%	\$1,686,066	\$22,761.89
224 Bollingbrook St	2026	7	1875%	\$1,687,473	\$22,780.89
225 E Bank St	2026	7	1875%	\$1,919,269	\$25,910.13
250 E Bank St	2020	1	1500%	\$997,453	\$13,465.62
252 E Bank St	2020	1	1500%	\$1,076,113	\$14,527.53
254 E Banks St	2020	1	1500%	\$1,076,548	\$14,533.40
256 E Bank St	2020	1	1500%	\$1,076,308	\$14,530.16
258 E Bank St	2020	1	1500%	\$1,076,333	\$14,530.50
260 E Bank St	2020	1	1500%	\$1,080,033	\$14,580.45
262 E Bank St	2020	1	1500%	\$1,075,655	\$14,521.34
304 E Bank St	2023	4	1667%	\$2,316,724	\$31,275.77
308 E Bank St	2023	4	811%	\$2,129,819	\$28,752.56

	<b>Address</b>	<b>Last Year</b>	<b>Years Left</b>	<b>% Changed in Assessed Value</b>	<b>Assessed Value Credit</b>	<b>Tax Savings</b>
38	316 E Bank St	2023	4	1526%	\$2,315,479	\$31,258.97
39	230 N Sycamore St	2022	3	1308%	\$2,150,000	\$29,025.00
40	212 N Sycamore St	2023	4	444%	\$864,000	\$11,664.00
41	200 N Sycamore St	2023	4	816%	\$2,000,000	\$27,000.00
42	15 N Union St	2021	2	3387%	\$4,382,000	\$59,157.00
43	16 S Market St	2026	7	1077%	\$5,763,300	\$77,804.55
44	7-13 S Market St	2020	1	2637%	\$2,537,000	\$34,249.50
45	32 S Adams St	2020	1	800%	\$603,600	\$8,148.60
46	109 Perry St	2023	4	762%	\$6,000,000	\$81,000.00
47	325 Brown St	2023	4	1708%	\$4,048,300	\$54,652.05
48	423 Third St	2027	8	2554%	\$1,073,963	\$14,498.50
49	429 Third St	2027	8	3961%	\$1,137,238	\$15,352.71
50	25 W Bank St	2025	6	933%	\$1,113,200	\$15,028.20
51	257 E Bank St	2025	6	2027%	\$998,000	\$13,473.00
52	241 Fourth St	2020	1	555%	\$182,000	\$2,457.00
53	145 N Sycamore St	2024	5	411%	\$100,000	\$1,350.00
54	133-39 N Sycamore St	2020	1	1222%	\$1,336,200	\$18,038.70
55	54 S Union St	2020	1	273%	\$86,600	\$1,169.10
56	12 W Bank St	2020	1	150%	\$50,000	\$675.00
57	30 Franklin St	2027	8	573%	\$1,188,200	\$16,040.70
58	216 N Sycamore St	2022	3	194%	\$197,053	\$2,660.22
59	425 Cockade Aly	2020	1	469%	\$294,800	\$3,979.80
60	229 N Sycamore St	2027	8	185%	\$150,200	\$2,027.70
61	215 N Market St	2020	1	210%	\$109,800	\$1,482.30
62					<b>\$70,862,900</b>	<b>\$956,649</b>

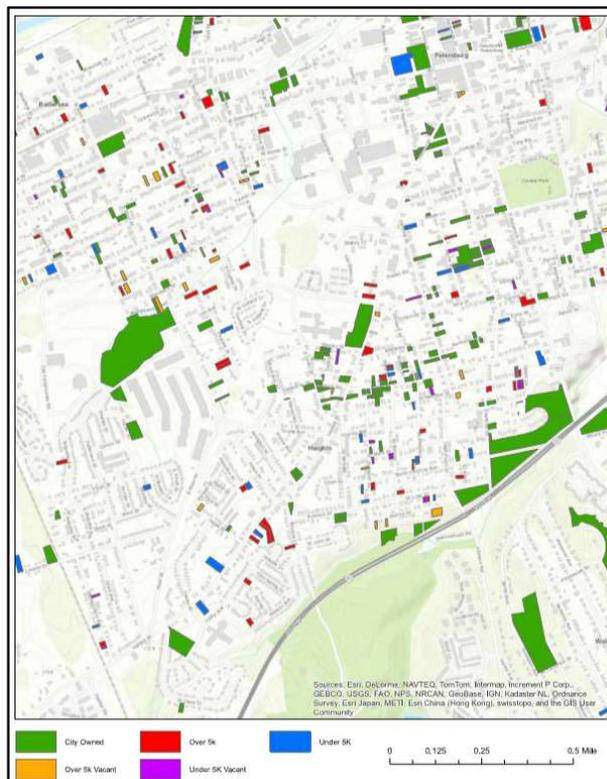
# Real Estate Valuation Support

## Damage Assessment

The City Assessor's Office is a partner with other City departments in responding to disasters within Petersburg. The team's specific role is to provide opinions of value associated with damage to real property. City Assessor Brian Gordineer, AAS serves as the representative of the department when the Emergency Operations Center is activated. The City Assessor has received FEMA certification from the Emergency Management Institute. The entire City Assessor's Office serves as the Damage Assessment Team to conduct damage assessment. Large scale disasters, such as hurricanes and tornadoes, may require a quick response of the Damage Assessment Team to provide dollar estimates of damage for state and federal agencies.

## Special Research Projects

The City Assessor's Office regularly conducts real estate related research for City Council, the City Manager, City Attorney and various City departments.





## Residential Values

Residential properties represent 79% of the parcels in the City of Petersburg and 52% of the value of the FY2019 Land Book. The mean (average) overall residential (single-family, condominium and townhouse) value for FY 2020 increased from \$87,395 to \$96,428 and the median (middle) value increased from \$84,000 to \$90,950. The Appraisal Team is currently defining Assessment Neighborhoods which will allow future analysis to compare changes in single-family residences, townhouses and condominiums. Below is a breakdown of the mean, or average value of residential housing by age groups.

<b>Date Range</b>	<b>Count</b>	<b>% of Total</b>	<b>Mean</b>
1700-1850	150	1.50%	\$158,199
1851-1900	379	3.78%	\$85,978
1901-1950	2,913	29.08%	\$80,073
1951-2000	5,998	59.88%	\$99,112
2001-Present	398	3.97%	\$143,335
Other	178	1.78%	\$138,971
<b>Total</b>	<b>10,016</b>	<b>100.00%</b>	<b>\$ 96,428</b>

## New Construction Value

Below is a summary of the additional value added to the FY2020 Land Book specifically and solely identified as new construction. New construction value can sometimes be combined in processing annual reassessment. It is important to remember that the figures below may not relate to the value of building permits for a variety of reasons. Many building permits are for replacement of building features, which does not necessarily result in additional value being added to individual property assessments or the Land Book. The assessment added for this year may be a portion of the total building value, as a partial assessment may have existed for the previous year.

Property Class	Count	% Count	Assessment Added	% of Addition
Residential	3	75.00%	\$525,600	55.51%
Commercial	1	25.00%	\$421,250	44.49%
Total	4	100.00%	\$946,850	100.00%

Below is an image from the records of the City Assessor's Office illustrating the Sheetz on Wagner Road. The completed building was added to the Land Book for July 1, 2019.



## Top Ten Lists

Below are several top ten lists of taxpayers in the City of Petersburg. The Top Ten Highest Taxpayer list does not include property owners of tax-exempt real property, such as the Federal government, Commonwealth of Virginia and City of Petersburg.

<b>Top Ten Highest Taxpayers</b>				
Owner	Count	Assessment Value	Arces	
1 PETERSBURG HOSPITAL CO. LLC	1	\$99,983,500	24	
2 ADDISON AT CRATER WOODS LLC	2	\$35,287,100	17	
3 1200 ACQUA LLC	1	\$27,110,000	28	
4 AMPAC FINE CHEMICALS VIRGINIA LLC	1	\$19,068,600	197	
5 BRENCO INCORPORATED	3	\$18,399,891	145	
6 CS1031 OLD TOWNE LOFT APTS DST	19	\$17,921,700	3	
7 GEORGETOWN SQUARE INVMT	1	\$15,371,000	33	
8 HHC POPLAR SPRINGS INC	5	\$13,834,000	25	
9 SOUTH CRATER SQUARE ASSOCIATES	2	\$13,614,800	25	
10 MPT OF PETERSBURG LLC	1	\$11,241,300	7	

<b>Top Ten Property Owners with most Acreage</b>				
Owner	Count	Assessment Value	Arces	
1 AMPAC FINE CHEMICALS VIRGINIA LLC	1	\$19,068,600	197	
2 UNITED STATES OF AMERICA	16	\$11,206,700	183	
3 CITY OF PETERSBURG	4	\$848,300	174	
4 BRENCO INCORPORATED	3	\$18,399,891	145	
5 I-85 COMMERCIAL LLC	1	\$2,379,600	138	
6 NORFOLK & WESTERN RAILWAY CO	7	\$2,064,400	137	
7 BERKELEY ESTATES HOLDINGS CO	2	\$1,409,600	122	
8 PRODUCE CENTER RENTALS LLC	17	\$2,829,800	110	
9 REITER GEORGE J & VIRGINIA M	1	\$807,900	103	
10 PHILLINGANE KIMBERLY C	2	\$517,200	98	

<b>Top Ten Owners with Most Parcels</b>				
Owner	Count	Assessment Value	Arces	
1 RESTORATION OF PETERSBURG COMMUNITY DEVELC	38	\$231,900	4	
2 HIGH STREET LOFTS LLC	30	\$4,434,200	3	
3 PETERSBURG REVIVAL LLC	29	\$1,329,900	6	
4 LBKBL PROPERTIES LLC	28	\$1,801,000	8	
5 PETERSBURG RENOVATION PROP LLC	28	\$2,281,900	4	
6 MORTON & MORTON LLC	27	\$1,238,800	8	
7 PLUM STREET PARTNERS LLC	25	\$770,100	4	
8 JL EMPIRE HOMES LLC	25	\$1,242,300	4	
9 LEE AND LEE PROPERTIES LLC	22	\$1,767,100	4	
10 THE REACH OUT CTR OF PETERSBURG VA	22	\$677,500	3	

**Statement of Assessed Value for Local Tax Purposes for Railroads and Interstate Pipeline Transmission Companies**

For 2018 as Provided by the Virginia Department of Taxation

**CSX Transportation Inc.**

Roadway and Track	\$3,898,764
Operating Improvements	\$956,695
Telephone, Power and Water Lines	\$40,673
Machinery, Furniture and Other Equipment	\$155,275
Materials and Supplies	\$37,818
TOTAL EXCLUDING LAND	\$5,089,225
2018 Local Ratio	99.6%
TOTAL ASSESSED EXCLUDING LAND	\$5,068,868
<u>Operating Land</u>	<u>\$941,200</u>
TOTAL ASSESSED VALUE	\$6,010,068

**Norfolk and Western Railway Company**

Roadway and Track	\$9,662,291
Operating Improvements	\$5,152,468
Telephone, Power and Water Lines	\$405,560
Machinery, Furniture and Other Equipment	\$43,132
Materials and Supplies	\$0
TOTAL EXCLUDING LAND	\$15,263,461
2018 Local Ratio	99.6%
TOTAL ASSESSED EXCLUDING LAND	\$15,202,397
<u>Operating Land</u>	<u>\$3,728,400</u>
TOTAL ASSESSED VALUE	\$18,930,797

**Columbia Gas Transmission**

Operating Improvements	\$3,033
Machinery and Equipment	\$120,430
Autos and Trucks	\$0
General Plant and Other	\$8,550
Transmission Mains and Lines	\$1,129,079
Material, Supplies and Construction	\$0
TOTAL EXCLUDING LAND	\$1,261,092
2018 Local Ratio	99.6%
TOTAL ASSESSED EXCLUDING LAND	\$1,256,048
<u>Land and Non-Carrier Property</u>	<u>\$59,500</u>
TOTAL ASSESSED VALUE	\$1,315,548

## State Ratio Report

The State Department of Taxation performs an annual ratio study of jurisdictions across the Commonwealth. The FY2017 study measures the sales prices of the market value transfers from July 1, 2016 through June 30, 2017 against the July 1, 2016 real estate assessments.

The State Ratio Report provides an objective measure of the quality of the real estate assessments in the City of Petersburg compared to other jurisdictions in the Commonwealth. The theoretically desired level of appraisal is 1.00 or 100 percent, although a level between 0.90 (90 percent) and 1.10 (110 percent) is considered acceptable, as suggested in the International Association of Assessing Officers' Standard on Ratio Studies. The coefficient of dispersion (COD) measures uniformity and is expressed as a percentage of the median and is best when close to 5.

The State Ratio Report looks at fair market sales in the twelve months following the date of assessment. In an appreciating market the assessment-sales ratio will typically be something less than 100 percent, since the ratio study sales occurring after the assessment date will be for amounts greater than the assessment: For instance, if the July 1 assessment of a property was \$100,000 and it sold the following October for \$110,000 the ratio would be 90.9 percent. Conversely, in a declining market the assessment-sales ratio will typically be more than 100 percent, since the ratio study sales occurring after the assessment date will be for amounts less than the assessment: For instance, if the July 1 assessment was \$100,000 and it sold in October for \$90,000 the ratio would be 111.00 percent.

<b>Fiscal Year</b>	<b>Assessment-Sales Ratio</b>	<b>Coefficient of Dispersion</b>	<b>Sales Sample</b>
2017	99.59	28.29%	148
2016	107.24%	21.62%	129
2015	104.13%	15.14%	103
2014	103.55%	13.82%	88
2013	104.38%	15.50%	92
2012	104.88%	20.61%	127
2011	102.02%	22.29%	107
2010	99.01%	13.71%	170
2009	94.55%	18.20%	245
2008	89.46%	25.07%	605