

**ORDINANCE ESTABLISHING  
THE CITY OF HOPEWELL BOARD OF EQUALIZATION**

WHEREAS, pursuant to Chapter IXA of the Hopewell City Charter and Va. Code Ann. §58.1-3253 and all applicable provisions of law, the Hopewell City Council provides for the biennial assessment and equalization of real estate in the City of Hopewell, Virginia; and

WHEREAS, the Hopewell City Council is vested with the power to exercise the powers of the City pursuant to Va. Code Ann. §15.2-1100 and Section 2, Chapter 4 of the Hopewell City Charter.

**NOW THEREFORE BE IT ORDAINED and enacted by the Council of the City of Hopewell this 12<sup>th</sup> day of January, 2021 the following:**

**Section # \_\_\_\_\_ . – Establishment of Board of Equalization.**

As authorized by Code of Virginia, § 58.1-3370, the City of Hopewell Board of Equalization of Real Estate Assessments (“Board of Equalization”) is established. The Board of Equalization shall not be a permanent board. Each reassessment year the Board of Equalization shall be appointed by the circuit court of the City. In each year following a general reassessment or biennial assessment conducted in the City, the circuit court shall not need to make appointments to such Board of Equalization.

*State law reference—Va. Code Ann. §58.1-3370.*

**Section # \_\_\_\_\_ . - Organization.**

The Board of Equalization shall consist of three members and one alternate member appointed by the circuit court of the City. Each member shall be a resident of the City, a majority of whom shall be freeholders in the City. In order to be eligible for appointment, a prospective member of such board shall attend and participate in the basic course of instruction by the Department of Taxation under §58.1-206. Any vacancy occurring on the Board of Equalization shall be filled for the unexpired term by the circuit court. The board shall elect a chairman and secretary from among its members, as required by Code of Virginia, § 58.1-3376.

*State law reference—Va. Code Ann. §§58.1-3370, 58.1-3374, and 58.1-3376.*

**Section # \_\_\_\_\_ . – Sitting; notices thereof.**

(a) The Board of Equalization shall sit beginning April 1, or the first day thereafter which is not a Saturday, a Sunday or legal holiday, of each assessment year for the purpose of hearing the application of property owners for correction of their assessments. No such hearings shall be

held earlier than 30 days after the date the Real Estate Assessor has completed her or his hearings.

(b) The Board of Equalization shall provide at least 10 days' prior notice of the place and time of its sittings, the purpose of which shall be to hear the complaints of property owners alleging a lack of uniformity in assessment, errors in acreage, or that the real estate property is assessed at more than fair market value.

(c) All property owners wishing to be heard must file an application for hearing on or before March 31 of the year of such reassessment or within 30 days of the termination of hearings by the Real Estate Assessor, whichever is later. Forms for such application shall be available at the office of the Real Estate Assessor and no property owner who fails to meet the filing deadline shall be heard. If no application for relief has been received by such date, the Board of Equalization shall be deemed to have discharged its duties.

(d) The Board of Equalization shall conduct hearings at such times as are reasonably convenient for applicants within the discretion of the Board, and shall conclude its work on or before June 30 of such year.

(e) In any appeal of the assessment of residential property filed by a taxpayer as an owner of real property containing less than four residential units (i) to the Board of Equalization pursuant to § 58.1-3379 of the Code of Virginia, or (ii) to the circuit court pursuant to Virginia Code § 58.1-3984, the assessing officer shall send the taxpayer a written notice provided for in § 58.1-3331. Such notice shall be on the first page of such notice and be in bold type no smaller than fourteen points and mailed to, or posted at, the last known address of the taxpayer as shown on the current real estate tax assessment books or current real estate tax assessment records. Notice under this subsection shall satisfy the notice requirements of this section. In an appeal before the Board of Equalization, such written notice may be contained in the written notice of the hearing date before the board. For all applicable assessments on or after January 1, 2012, such written notice shall: (a) be given at least 45 days prior to the hearing of the taxpayer's appeal; (b) include a statement informing the taxpayer of his rights under this section to review and obtain copies of all of the assessment records pertaining to the assessing officer's determination of fair market value of such real property; and (c) advise the taxpayer of his right to request that the assessor make a physical examination of the subject property.

(f) If, within at least five days prior to any action by a court under § 58.1-3984 or by the Board of Equalization under § 58.1-3379, the assessing officer fails to disclose or make available for inspection any information required to be disclosed or made available for inspection and copying under this section, then the assessing official and the applicable local government shall not be allowed to introduce such information or use it in any other manner in any such appeal.

*State law reference—Va. Code Ann. § 58.1-3378.*

**Section # \_\_\_\_\_ . – Hearings.**

(a) The Board of Equalization shall hear and give consideration to the complaints of property owners alleging a lack of uniformity in assessment, errors in acreage, or that the real estate property is assessed at more than fair market value.

(b) In all cases brought before the board there shall be a presumption that the valuation determined by the Real Estate Assessor is correct, and the burden of proof shall be upon a taxpayer seeking relief to show that the property in question is valued at more than its fair market value, that the assessment is not uniform in its application, or that the assessment is otherwise not equalized.

(c) The board shall hear and determine all applications, and may, by order, (i) increase, (ii) decrease, or (ii) affirm the assessment of which complaint was made. The board may upon its own motion, by order, increase or decrease any assessment.

*State law reference—Va. Code Ann. §58.1-3379.*

**Section # \_\_\_\_\_ . Appeal.**

The City or any taxpayer, aggrieved by order of the Board of Equalization increasing, decreasing or affirming any assessment may petition the circuit court of the City for the correction or revision of such order.

*State law reference—Va. Code Ann. §58.1-3382.*

**Section # \_\_\_\_\_ . - Records.**

The Board of Equalization shall keep written minutes of all meetings, and all working papers and evidence presented shall be properly indexed and filed in the office of the Real Estate Assessor. All such documents and working papers shall remain in the property of the City.

*State Law reference— Va. Code Ann. § 58.1-3384.*

**Section # \_\_\_\_\_ . - Hearings by the Real Estate Assessor.**

(a) Whenever there is a reassessment of real estate the Real Estate Assessor shall give notice by mail to each property owner whose assessment has been changed.

(b) Such notice shall be sent to the address of the property owner as shown on such land books at least 15 days prior to the date of set by the Real Estate Assessor to hear objections to the change in assessment.

(c) Any person other than the owner who received such reassessment notice shall be under a duty by law to transmit the notice to such owner, at the owner's last known address, immediately upon receipt thereof, or be liable to such owner in an action of law for liquidated damages, as provided by §58.1-3330 of the Code of Virginia, as amended.

(d) Any property owner in the city, or a duly appointed representative of such person, shall have the right to appeal any real estate assessment to the real estate assessor during the 15 days from the mailing date of a change of assessment notice, as provided in § 58.1-3330. All assessor's appeals shall be submitted on forms supplied by the Real Estate Assessor's office and hearing will be scheduled during the 15 days following the deadline to appeal to the real

estate assessor. Any appeal not timely filed shall not be considered for an assessor's review but the taxpayer shall have the right to appeal to the Board of Equalization.

(e) Any property owner or lessee may object to the assessment determined by the Real Estate Assessor may apply to the Board of Equalization for a review and hearing of the correctness of the assessment provided such application to the board is filed no later than 30 days following the last date on which the Real Estate Assessor hears objection to the assessments.

*State law reference—Va. Code Ann. §58.1-3330.*

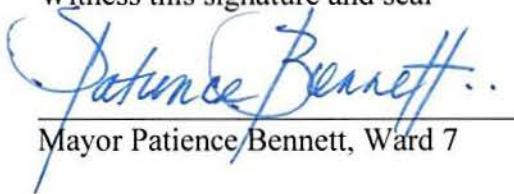
**Section #\_\_\_\_\_ . - Appraisal records.**

After notice of reassessment is mailed, and except as required to be maintained as confidential pursuant to §58.1-3, all property appraisal cards or sheets, and working papers used by the Real Estate Assessor in arriving at the appraised or assessed value of any property shall be available for inspection by the owner of the property or the owner's duly authorized representative during normal business hours. Said records shall at all times remain the property of the City.

*State law reference—Va. Code Ann. §§58.1-3331 and 58.1-3332.*

**BE IT FURTHER ORDAINED** that this Ordinance shall become effective January 1, 2020, and that the second reading required by Chapter IV, §8 of the Hopewell City Charter for the enactment of this Ordinance is hereby dispensed.

Witness this signature and seal



\_\_\_\_\_  
Mayor Patience Bennett, Ward 7

VOTING AYE: Partin, Gore, Denton, Pelham, Bennett, Randolph

VOTING NAY: None

ABSTAINING: None

ABSENT: Holloway

ATTEST:



\_\_\_\_\_  
Sandra Robinson, Clerk Pro Tempore