

2018 Board of Equalization

AGENDA

Date: Thursday, March 15, 2018

Time: 2:00 PM

Location: Reassessment Office 98 Alexandria Pike, Suite 35 Warrenton, VA 20186
(540)422.8880

Supporting Documents: Agenda; Proposed 2018 BOE Schedule; 2018 Draft BOE Administrative Procedures

I. Welcome / Introductions

Board of Equalization

Dawn Arruda

Jennifer Hoysa

Tom LaHaye

Ida Light

Lee Sherbeyn

Reassessment Staff

Patty McSweeney

Tammy Richards

Gunther Morse

Waheed Sheriff

II. Determination of Quorum

III. Call to Order (Staff Lead)

IV. Review of Agenda

V. Elections

Chairman

Vice Chairman

Secretary

VI. Action Items/Reports of Officers, Members or Staff (Chairman)

Review for potential adoption of proposed 2018 BOE Schedule

Review for potential adoption of draft 2018 BOE Administrative Procedures

Review for potential adoption of available draft administrative forms

Discussion of Assessor and staff schedules

VII. Old/Unfinished Business (including deferred decisions)

VIII. New Business

IX. Next Meeting

Schedule next administrative meeting

X. Adjournment

PUBLIC NOTICE

BOARD OF EQUALIZATION FOR FAUQUIER COUNTY

Public notice is hereby given that the Board of Equalization (BOE) for Fauquier County will meet on the days and times listed below for the purpose of hearing complaints of inequalities including errors in real estate assessments. Upon hearing such complaints, either oral or written, the BOE will give consideration and INCREASE, DECREASE, OR AFFIRM such real estate assessments. Before a change can be granted, the taxpayer or his authorized agent must overcome a clear presumption in favor of the assessment. The taxpayer or his agent must prove that the property is not uniform with other similar properties; or prove that the property is not assessed at its fair market value; or prove errors in property description.

Hearings will be held at the Fauquier Reassessment Office at 98 Alexandria Pike, Suite 35, Warrenton, Virginia from 9am until 4pm with a preceding review period from 8:30am to 9am. Unscheduled hearing times may be used by the BOE to conduct unfinished business, reviews, or site visits For property owners who did not receive the 2018 Reassessment Notice mailed in October 2017, hearings will be scheduled a minimum of 45 days after a hearing is requested. All other hearings will be scheduled a minimum of 1 week after a hearing is requested. **Scheduling begins Monday, March 26, 2018. The deadline to request an appeal is Thursday, June 21, 2018.**

2018 BOE HEARING SCHEDULE

Tuesday	May 08	
Thursday	May 10	
Tuesday	May 15	BOE MEETING: UNFINISHED BUSINESS AND REVIEW
Thursday	May 17	
Tuesday	May 22	
Thursday	May 24	
Tuesday	May 29	
Thursday	May 31	
Tuesday	June 05	BOE MEETING: UNFINISHED BUSINESS AND REVIEW
Thursday	June 07	
Tuesday	June 12	
Thursday	June 14	
Tuesday	June 19	
Thursday	June 21	Last Day to Schedule a Hearing
Tuesday	June 26	
Thursday	June 28	
Tuesday	July 03	
Thursday	July 05	BOE MEETING: UNFINISHED BUSINESS AND REVIEW
Tuesday	July 10	
Thursday	July 12	
Tuesday	July 17	
Thursday	July 19	
Tuesday	July 24	
Thursday	July 26	
Tuesday	July 31	BOE MEETING: UNFINISHED BUSINESS AND REVIEW
Thursday	August 02	
Tuesday	August 07	
Thursday	August 09	
Tuesday	August 14	BOE MEETING: UNFINISHED BUSINESS AND REVIEW
Thursday	August 16	LAST DAY OF HEARINGS

Requests for hearings may be submitted online via <http://reassessment.fauquiercounty.gov>, in person, or by telephone during Reassessment Office hours. At least five (5) working days prior to a scheduled hearing, the taxpayer or his agent should submit documentation supporting each appeal to the Reassessment Office. BOE Rules of Procedure and forms will be available at the Reassessment Office and on the website.

By order of the Fauquier County Board of Equalization
FAUQUIER COUNTY, VIRGINIA
2018 BOARD OF EQUALIZATION
98 Alexandria Pike, Suite 35
Warrenton, Virginia 20186

Reassessment Telephone: 540.422.8880
Fax: 540.422.8881
Internet: <http://reassessment.fauquiercounty.gov>
Hours: Monday – Thursday
8:00 am to 12:30 pm
1:30 pm to 4:30 pm

PROPOSED



2018 Fauquier Board of Equalization Administrative Procedures

Version 1 03/15/2018

BOARD OF EQUALIZATION OF FAUQUIER COUNTY, VIRGINIA ADMINISTRATIVE PROCEDURES

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BOARD OF EQUALIZATION OF FAUQUIER COUNTY, VIRGINIA ADMINISTRATIVE PROCEDURES

2 1. TERMS AND DEFINITIONS

- 1.1 The Fauquier County Board of Equalization acts under the authority and powers conferred upon it by the provisions of Article 14 of Chapter 32 of Title 58.1 of the Code of Virginia, (§ 58.1-3370 et seq.) as amended.
- 1.2 The use of the word “Board” and/or the use of the acronym “BOE” shall, for purposes of this document and unless otherwise noted, mean the “Fauquier County Board of Equalization.”
- 1.3 The use of the word “Assessor” shall, for the purposes of this document and unless otherwise noted, mean the assigned representative of the Commissioner of the Revenue and/or the County contracted assessor.
- 1.4 The use of the word “Approval” or “Approved” shall, unless otherwise noted, mean “approval by majority of the BOE.”
- 1.5 The use of the words “submitted in writing” shall, unless otherwise noted, mean “a written request hand delivered; mailed; or electronically delivered through fax or email.”
- 1.6 The use of the word “appellant” shall for the purposes of this document mean “the property owner(s) or their authorized representative.”
- 1.7 The use of the word “Administrative Assistant” shall, for purposes of this document and unless otherwise noted, mean the “Administrative Assistant to the BOE.”

3 2. OFFICERS

- 2.1 The elected officers of the BOE shall be the Chairman, Vice Chairman and Secretary.
- 2.2 At the BOE’s first regular meeting of the appointed term, the Chairman, Vice Chairman and Secretary shall be elected by a majority of the members of the BOE for the length of the BOE’s term.
- 2.3 Vacancies in elected offices shall be promptly filled by election.
- 2.4 The Administrative Assistant shall schedule the BOE’s first regular meeting, set the agenda, call for nominations of officers, and hold the election. The newly elected Chairman shall preside over the remainder of the first meeting and all those thereafter.

4 3. DUTIES OF OFFICERS

3.1 The Chairman shall:

- 3.1.1 Preside at all meetings of the BOE.
- 3.1.2 Report to the BOE the contents of all official BOE correspondence.
- 3.1.3 Appoint members of the BOE to special and standing committees, subject to approval by the BOE.
- 3.1.4 Be the primary point of contact between the BOE and the Administrative Assistant.

- 3.1.5 Instruct the Administrative Assistant to prepare for publication the meeting schedule of the BOE, pursuant to the Code of Virginia.
- 3.1.6 Instruct the Administrative Assistant to plan and prepare all necessary items for regular and administrative meetings.
- 3.1.7 Instruct the Administrative Assistant to prepare a draft of the annual written report for review, compile revisions thereto, and to prepare for approval a final draft of the annual written report.
- 3.1.8 Instruct the Administrative Assistant to submit to the Commissioner of the Revenue and any other party designated by the BOE, the approved annual report of the BOE.
- 3.1.9 Provide any other direction to the Administrative Assistant necessary to ensure the proper operation of the BOE.
- 3.1.10 Act as the BOE's official spokesman on any and all public matters before the BOE.
- 3.1.11 Perform all other proper duties assigned by the approval of the BOE.
- 3.2 THE VICE CHAIRMAN SHALL:
 - 3.2.1 Act in the absence or physical inability of the Chairman to perform said duties heretofore mentioned.
- 3.3 THE SECRETARY SHALL:
 - 3.3.1 Take and prepare the minutes of every meeting.
 - 3.3.2 Ensure that all necessary arrangements are made for suitable meeting places for BOE administrative, regular, panel and committee meetings.
 - 3.3.3 Ensure the proper and timely notification of BOE members of all meetings and their times, places and proposed agendas.
 - 3.3.4 Act in the absence or physical inability of the other officers to perform said duties heretofore mentioned.

4. MEETINGS AND HEARINGS

- 4.1 *Robert's Rules of Order* is used by the BOE only as a reference guide.
- 4.2 A quorum is required to open a regular or administrative meeting of the BOE. Three (3) members of the BOE shall constitute a quorum.
- 4.3 All actions of the BOE shall be determined by a majority vote of members present.
- 4.4 The presiding officer shall preserve order and decorum of all meetings.
- 4.5 The schedule of hearings and administrative meetings shall be determined and approved by the BOE. All meetings shall be scheduled in accordance with the Virginia Freedom of Information Act (VFOIA) and the Virginia State Code.

- 4.5.1 Meeting Agendas packets with the agenda and associated materials, inclusive of the draft minutes of the previous meeting, shall be posted on the BOE Committee webpage; and a copy will be available at the County Administration Office, and in the Reassessment Office.
- 4.5.2 Meeting Minutes packet with the approved minutes and associated materials, shall be posted on the BOE Committee webpage; and a copy will be available at the County Administration Office, and in the Reassessment Office.
- 4.6 The schedule of hearings and administrative meetings may be amended by approval of the BOE. Any amendments shall be advertised and reposted in accordance with VFOIA and Virginia State Code.
- 4.7 Meetings and decisions may be deferred to a date certain, as the business of the BOE requires. Deferred decisions will be taken up as Old/Unfinished Business at the BOE's discretion during a subsequent BOE meeting after further deliberations, investigation or site visit are complete. The decision to receive additional evidence at subsequent meetings regarding an appeal is solely at the discretion of the BOE.
- 4.8 Evidence regarding income and expenses of income-producing properties, is confidential. The BOE will convene in closed session if necessary to discuss such confidential evidence. Such confidential evidence is exempt from disclosure under FOIA.
- 4.9 Any person may photograph, film, record or otherwise reproduce any portion of a meeting required to be open.
- 4.9.1 If a person wishes to set up audio taping, videotaping, photography, stenography or other recording equipment in the hearing room, the BOE requests that they contact the Administrative Assistant in advance of the hearings to coordinate. Such equipment must be set up in advance of the BOE meeting or between hearings on individual cases.
- 4.9.2 If the person recording the hearing has not made arrangements in advance, the BOE will allow a reasonable amount of time between hearings on individual cases to set up equipment. The BOE will designate a proper location for the recording equipment in the hearing room that allows reasonable access without interfering with participants in the hearing.
- 4.9.3 No advance notice is required for recording equipment that does not require power or microphone lines and that can be operated quietly from a person's seat in the hearing room.
- 4.9.4 Flash photography or lights for video equipment may not be used while an appeal is being heard to avoid distraction of or other interference with the participants in the case.

5. ORDER OF BUSINESS

- 5.1 Under most circumstances, hearings will last 15 minutes for 1 to 3 residential properties and 20 minutes for 1 to 2 commercial properties. The suggested order of business for hearings shall be:
- 1) Determination of a Quorum (Secretary)
 - 2) Call to Order (Chairman)
 - 3) Commencement of Hearings
 - 4) Appellant presents Appeal
 - 5) Assessor presents Rebuttal, if present
 - 6) Deliberation
 - 7) Decision
- 5.2 The suggested order of business for meetings shall be:
- 1) Determination of a Quorum (Secretary)
 - 2) Call to Order (Chairman)
 - 3) Review of Agenda
 - 4) Reading the Minutes of Previous Meeting (administrative items only)
 - 5) Action Items/Reports of Officers, Members or Staff
 - 6) Old/Unfinished Business, including deferred decisions
 - 7) New Business
 - 8) Next Meeting
 - 9) Adjournment

6. REQUEST TO APPEAL

- 6.1 Applicants are encouraged to read all instructions and our *Frequently Asked Questions* posted on the Fauquier County Reassessment website prior to submitting a request to schedule an appeal. The Administrative Assistant is available during office hours to answer questions.
- 6.2 The forms discussed in this document are available at the BOE office, the Fauquier County libraries, the Office of the Commissioner of the Revenue or may be obtained from the Fauquier County Web Site (<http://reassessment.fauquiercounty.gov>). Such forms and their related instructions are hereby incorporated as a part of these rules.

7. APPEALS

- 7.1 As set forth in the Code of Virginia § 58.1-3379 (B) and (C), appellant shall bear the burden of proving that there are errors in the property description; the assessment is greater than or less than fair market value; and/or the assessment is not uniform with similar properties.
- 7.2 Decisions of the BOE are final and will not be reconsidered by the BOE.
- 7.3 In the event of a tie vote, the assessment shall be deemed affirmed.
- 7.4 For owners who received a copy of the 2018 Reassessment Notice more than 45 days prior to making the request for a hearing, hearing times and dates will be scheduled a minimum of **five (5) business days** from the date of request and are based on the first available time slots.

For owners who received a copy of the 2018 Reassessment Notice within 45 days of making the request for a hearing, or who have not received a copy of 2018 Reassessment Notice, hearing times and dates

will be scheduled a minimum of **forty five (45) days** from the date of request and are based on the first available time slots. Owners will receive a letter from the Reassessment Office with the state mandated notification of access to records.

7.5 Appellant may:

- Appear personally before the BOE; or
- Send an authorized representative in his stead (See Section 8); or
- Attend by phone (See Rule 7.6).

7.6 Requesting a Hearing by Telephone

The BOE, at its discretion, in cases of illness or inability of appellant to attend, may allow an applicant to attend a hearing by telephone.

Requests to attend by telephone must be made in writing and sent to the attention of the Administrative Assistant. The BOE grants authority to decide requests to attend by telephone to the Administrative Assistant.

7.7 Failure to Appear

If appellant fails to appear as a result of extenuating circumstances, which include but are not limited to illness or inclement weather, appellant's appeal will be postponed to a mutually agreeable time. In the absence of extenuating circumstances, the BOE will decide, in its sole discretion, whether to postpone the appeal or hear the case based on the evidence before it despite appellant's absence.

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7.8 Withdrawing an Appeal

Appellant may withdraw an appeal. Withdrawals must be made in writing and sent to the attention of the Administrative Assistant no later than **one (1) business day** prior to the scheduled hearing.

If appellant does not withdraw the appeal in writing and does not attend the hearing, the BOE may proceed as if appellant failed to appear in the absence of extenuating circumstances. (See Rule 7.7),

7.9 Re-Opening a Withdrawn Appeal

Once an appeal has been withdrawn, appellant may not reschedule it. However, if the originally scheduled date has not yet passed and the hearing time is still available, appellant may request to reinstate the hearing at the originally scheduled date and time. Requests to re-open must be made in writing to the Administrative Assistant no later than **one (1) business days** prior to the scheduled hearing.

If appellant does not attend the re-opened hearing, the BOE may proceed as in the event of an unexpected non-appearance of an appellant without extenuating circumstances. (See Rule 7.7)

7.10 Evidence

Evidence includes but is not limited to all forms, written materials, maps, photographs and and other material which appellant intends to present to the BOE.

7.10.1 Appellant shall file copies of all written evidence with the BOE no later than **two (2) business days** prior to the scheduled hearing. All submitted evidence will become part of the record and will not be returned.

7.10.2 Evidence not filed in accordance with Rule 7.10.0 may be presented. Appellant shall provide copies of any such evidence to the BOE at the time of hearing. All submitted evidence will become part of the record and will not be returned to appellant.

8. AUTHORIZED REPRESENTATIVES

In order for an authorized representative to appear before the BOE in an owner's stead, the property owner(s) must submit a completed, signed, and notarized Fauquier County Letter of Authorization (LOA) to Administrative Assistant prior to the scheduled hearing. Unauthorized representatives will not be permitted to present evidence at a hearing in lieu of the property owner.

If the notarized letter of authorization is not provided and appellant does not attend the hearing, the BOE may proceed as if appellant failed to appear in the absence of extenuating circumstances. (See Rule 7.7)

9. HEARING RESULTS

- 9.1 Following a BOE decision, the Administrative Assistant will submit the decision to the Commissioner of the Revenue. The Commissioner shall update the assessment information in the Computer Assisted Mass Appraisal (CAMA) system and generate the new assessment values.
- 9.2 The BOE Secretary shall work with the Administrative Assistant to generate the order for execution.
- 9.3 The original, executed order will be retained by the BOE. The Administrative Assistant will mail a copy to the property owner before the end of the BOE term. The Administrative Assistant will forward the BOE's files to the Commissioner of the Revenue at the completion of the BOE term.

10. AMENDMENTS

These procedures may be amended, modified, or rescinded at any time by a majority vote of the BOE.