

INTRODUCED: April 23, 2018

AN ORDINANCE No. 2018-133

To amend and reordain City Code § 2-1128, concerning applications for equalization of real estate assessments, for the purpose of reflecting amendments to Va. Code § 58.1-3378.

Patron – President Hilbert

Approved as to form and legality
by the City Attorney

PUBLIC HEARING: MAY 29 2018 AT 6 P.M.

THE CITY OF RICHMOND HEREBY ORDAINS:

§ 1. That section 2-1128 of the Code of the City of Richmond (2015) be and is hereby **amended** and reordained as follows:

Sec. 2-1128. Applications for equalization of real estate assessments.

(a) Any property owner or such property owner's duly appointed representative may apply to the Board for the adjustment to fair market value and equalization of such property owner's assessment, including errors in acreage. An executed and properly notarized letter from the property owner designating an appointed representative for the property owner shall be presumed to be a valid designation from the property owner, and the person whose signature is

AYES: 7 NOES: 0 ABSTAIN: _____

ADOPTED: MAY 29 2018 REJECTED: _____ STRICKEN: _____

notarized shall be presumed to have the authority to designate such representative on behalf of the property owner.

(b) Any application for equalization of real estate assessments shall be filed in the Office of the City Assessor by November 30 of each year. If no applications for relief are received by such date, the board of equalization shall be deemed to have discharged its duties. If any such application is mailed by the applicant, the postmark date shall be considered the date of receipt by the City Assessor. A hearing for relief before the Board regarding an assessment on residential property shall not be denied on the basis of a lack of information on the application for relief, as long as the application includes the address, the parcel number, and the property owner's proposed assessed value for the property. If the application for relief is sent electronically, the date the applicant sends the application shall be considered the date of receipt by the City Assessor. The application is considered sent when it meets the requirements of subsection (a) of Code of Virginia, § 59.1-493. A hearing for relief before the Board regarding an assessment on commercial, multifamily residential, or industrial property on the basis of fair market value shall not be denied on the basis of a lack of information on the application, as long as documentation of any applicable assessment methodologies is submitted with the application, and the application includes the address, the parcel number, and the property owner's proposed assessed value for the property.

§ 2. This ordinance shall be in force and effect upon July 1, 2018.



Richmond City Council

The Voice of the People

Richmond, Virginia

Office of the Council Chief of Staff

Ordinance/Resolution Request

RECEIVED

APR 12 2018

OFFICE OF CITY ATTORNEY

TO Allen Jackson, City Attorney

THROUGH Lou Ali, Council Chief of Staff *la*

FROM Steven Taylor, Council Policy Analyst *ST*

COPY Chris Hilbert, 3rd District Council Member & President of City Council
 Lisa Townes, 3rd District Liaison
 Haskell Brown, Deputy City Attorney
 Meghan Brown, Deputy Council Chief of Staff *MB*

DATE April 11, 2018

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TITLE Amend City Code Section 2-1128 regarding equalization of real estate assessments for compliance with State Law

This is a request for the drafting of an **Ordinance** **Resolution**

REQUESTING COUNCILMEMBER/PATRON

C. Hilbert

SUGGESTED STANDING COMMITTEE

Finance & Economic Development

ORDINANCE/RESOLUTION SUMMARY

The patron requests that legislation be drafted for Council's consideration that amends City Code Section 2-1128, with regard to equalization of real estate assessments so that applications for relief that are sent electronically are considered received on the date an applicant for relief sends the electronic message containing the application for relief.

BACKGROUND

The 2018 Session of the Virginia General Assembly amended Virginian Code Section 58.1-3378 with regard to equalization of real estate assessments so that applications for relief that are sent electronically are considered received on the date that an applicant for relief sends the electronic message containing the application for relief.

This paper proposes an amendment to the City Code to reflect this change in State law, in the City Code, effective July 1, 2018.

FISCAL IMPACT STATEMENT

Fiscal Impact	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Budget Amendment Required	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Estimated Cost or Revenue Impact	\$ N/A	
Note: The paper creates a procedural change to the application process for equalization of real estate assessments. No fiscal impact is anticipated.		

Attachment/s Yes No

Copy of Acts of Assembly Chapter 422 (Approved March 23, 2018)

VIRGINIA ACTS OF ASSEMBLY -- 2018 SESSION

CHAPTER 341

An Act to amend and reenact § 58.1-3378 of the Code of Virginia, relating to real property tax; boards of equalization.

Approved March 19, 2018

[H 190]

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3378 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3378. Sittings; notices thereof.

Each board of equalization shall sit at and for such time or times as may be necessary to discharge the duties imposed and to exercise the powers conferred by this chapter. Of each sitting public notice shall be given at least 10 days beforehand by publication in a newspaper having general circulation in the county or city and, in a county, also by posting the notice at the courthouse and at each public library, voting precinct or both. Such posting shall be done by the sheriff or his deputy. Such notice shall inform the public that the board shall sit at the place or places and on the days named therein for the purpose of equalizing real estate assessments in such county or city and for the purpose of hearing complaints of inequalities wherein the property owners allege a lack of uniformity in assessment, or errors in acreage in such real estate assessments. The board also shall hear complaints that real property is assessed at more than fair market value. Except as otherwise provided by the Code of Virginia:

1. The fair market value of real property shall be established by the board as of January 1 of the applicable year; or

2. If a county or city has adopted July 1 as its tax day for real property pursuant to § 58.1-3011, then, for other than public service corporation property, the fair market value of real property shall be established by the board as of July 1 of the applicable year.

The governing body of any county or city may provide by ordinance the date by which applications must be made by property owners or lessees for relief. Such date shall not be earlier than 30 days after the termination of the date set by the assessing officer to hear objections to the assessments as provided in § 58.1-3330. If no applications for relief are received by such date, the board of equalization shall be deemed to have discharged its duties. Such governing body may also provide by ordinance the deadline by which all applications must be finally disposed of by the board of equalization. All such deadlines shall be clearly stated on the notice of assessment. The governing body may provide for applications for relief to be made electronically; however, taxpayers retain the right to file applications on traditional paper forms provided by the governing body as long as such forms are submitted prior to the established deadline. If such paper forms are mailed by the applicant, the postmark date shall be considered the date of receipt by the governing body. A hearing for relief before the board of equalization regarding an assessment on residential property shall not be denied on the basis of a lack of information on the application for relief, as long as the application includes the address, the parcel number, and the owner's proposed assessed value for the property. *If the application for relief is sent electronically, the date the applicant sends the application shall be considered the date of receipt by the governing body. The application is considered sent when it meets the requirements of subsection (a) of § 59.1-493.* A hearing for relief before the board of equalization regarding an assessment on commercial, multi-family residential, or industrial property on the basis of fair market value shall not be denied on the basis of a lack of information on the application, as long as documentation of any applicable assessment methodologies is submitted with the application, and the application includes the address, the parcel number, and the owner's proposed assessed value for the property.