

Board of Equalization Hearing  
August 30, 2023

Hearing Room  
King and Queen Courthouse  
King and Queen CH, VA 23085

Members Present:  
Plunard Robinson – Chairman  
Kerry Basehore – Secretary  
Allen Elliott

Property Owner: Diane C Wright Klausen  
Presenting: Kelly N Lumpkin, Commissioner of Revenue  
**32-76R-54R**

Kelly Lumpkin, Commissioner of Revenue, presents the board with an error that was brought to her attention by the taxpayer. Mrs. Lumpkin states there is a 5-acre pond on the property that is not currently being assessed. Mrs. Lumpkin states the pond was being included in the first wooded value listed on the property card, 26.75 acres.

She asks the board to add the pond to the property valuation by decreasing this wooded and timer land total that is listed as 26.75 acres to show 21.75 acres and add the 5-acre pond at \$1,000/acre. Mrs. Lumpkin recommends the code be 18-D, which is what other ponds are classified as.

Board votes to change property assessment as presented above. 3-0.