

Board of Equalization Hearing
June 5, 2023

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

Members Present:

Plunard Robinson – Chairman
Kerry Basehore – Secretary
John Charbonaeu
Allen Elliott

Property Owner: **William E. & John E. Jessie**
23-133R-715B

On May 24, 2023, the BOE requested input from the County Attorney, Vivian Seay on this matter:

Vivian Seay states records of the Commissioner of the Revenue and the findings of the Assessors have a legal presumption to be correct. In order to change these records, there needs to be evidence. In this case, the best proof would be a survey.

She acknowledges the request of the property owners to remove this property from the tax role. However, the only instance where the BOE has the authority to remove a property is when there is evidence that it is being taxed twice.

Vivian Seay states the BOE has the broad authority to change values. Vivian suggests that the board can assign a value to this property that is lower than it currently is. The BOE must, though ensure that if they decide to assign a lower value, it must be done equally and with an explanation.

She states the property owners may go before the Board of Supervisors to initiate a Deed of Gift of this property back to the County.

Board reviews notes on property including information provided by County Attorney, Vivian Seay.

Board votes to reduce value of the property to \$800. 3-0, 1 abstain by a board member not present at the subject appeal meeting.

Board will write letter to property owners explaining their decision. This will be sent with the notice of change.