

Board of Equalization Hearing
May 15, 2023

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

Members Present:
Plunard Robinson – Chairman
Kerry Basehore – Secretary
Theodore Gaines
Alan Elliott

Property Owner: **Richard and Jacqueline N. Kay**
32-9L-721B4

Meeting called to order 6:20 p.m.

Board informs taxpayer of the purpose of the Board of Equalization.

Taxpayer states he appealed his property to the assessors. No change was made when taxpayer met with assessor. Mr. Kay states he did not allow the assessor onto his property. He does not understand how his property can be reassessed if no updated information.

Taxpayer states he has only 1/2-acre of home site. Assessor informed Mr. Kay that there is a standard 1-acre home site in the county but Mr. Kay states that his neighbors are being charged for less than 1-acre home site.

Board explains that there is a standard 1-acre home site, any property with less than 1-acre total is adjusted appropriately.

Taxpayer states he bought home in 2016 for \$75,000.

Mr. Kay addressed the dwelling rate of his home, saying his rate is higher than his neighbors.
(32-9L-721B14 & 32-9L-721B12)

Mr. Kay questions the grade of home, stating that the property comparables are valued differently.

He also addressed the value increase on his well and septic from \$2,500 to \$7,500, states it is a shallow well. Says both have reach their life-expectancy and should not have increased in value.

Taxpayer states his shed and lean-to is not worth \$2,200 because it is rotted and not well supported.

Mr. Kay states there is no tile in his house. He has particle board flooring.

Taxpayer provided pictures of his property to the board.

The Board addressed issues directly with Mr. Kay, explaining the assessment model.
Houses are valued new then depreciated.

Richard Kay requests a copy of the minutes when the board meets with the assessor. Also requested to be informed when this meeting will be.

Board will need to review information and will make a decision at a later date.

Meeting concluded at 7:45 p.m.

Board has been provided with the 2022 Property Card and a copy of the paperwork from the appointment Mr. Kay had with the Assessor by request of Kerry Basehore, secretary.