



KIM E. KLINGLER
COMMISSIONER

ARLINGTON COUNTY COMMISSIONER OF REVENUE

VEHICLE PERSONAL PROPERTY DIVISION
2100 CLARENDON BOULEVARD, WINDOW 218
ARLINGTON, VA 22201
703-228-3135

MICHELLE NEVES
DEPUTY COMMISSIONER

Appraisal Requirements

To be considered a bona fide appraisal for valuation appeal purposes under Virginia law, an appraisal must meet all the following requirements:

1. Have your vehicle individually appraised by a certified expert automobile appraiser.
2. The appraiser must have the vehicle in their physical possession and conduct a thorough, in-person examination of the entire vehicle, including all of its parts and systems. The written appraisal must:
 - Be conducted by an independent appraiser who has no financial interest in the purchase or sale of the vehicle.
 - Be on the appraiser's letterhead and include the appraiser's name, address, phone number, signature, appraisal certification and license number.
 - The inspection must be conducted on or around January 1st and describe the vehicle's condition as of January 1 of the relevant tax year.
 - List the specific condition issues, and explain exactly how those issues reduce the clean loan value listed in the [J.D. Power Pricing Guide](#) through the application of a detailed, explained methodology that provides any outside sources used.

Examples of qualifying damage include excessive rust, significant body damage, or a missing engine. Normal wear and tear, including scratches, dents, and other minor cosmetic blemishes, do not qualify. Excessive mileage alone is not sufficient.

- File the completed **Motor Vehicle Assessment Appeal Application** and attach a copy of your vehicle appraisal.
- Submit in-person at the address above during regular business hours or by email to vehicle@arlingtonva.us.

Please note that Virginia law does not require that the Commissioner of Revenue accept an appraisal's valuation. Commissioner staff may reject any appraisal that they do not believe provides an accurate, well-documented, competent and convincing case that the value should be adjusted, based on their conclusions about the sufficiency of the methodology used and the factual record that supports it.

Unacceptable documentation:

The following will not be accepted as evidence of value:

- Online valuation tools.
- Kelley Blue Book, Edmunds, JD Power, CarGurus, or similar pricing printouts without an accompanying physical appraisal.
- Dealer trade-in estimates.
- Online offers from vehicle purchasing companies.
- Insurance valuations.
- Salvage auction listings.
- Screenshots, photographs, or owner-prepared statements regarding vehicle condition.
- Appraisals based solely on photographs or remote review.



KIM E. KLINGLER
COMMISSIONER

ARLINGTON COUNTY COMMISSIONER OF REVENUE

VEHICLE PERSONAL PROPERTY DIVISION
2100 CLARENDON BOULEVARD, WINDOW 218
ARLINGTON, VA 22201
703-228-3135

MICHELLE NEVES
DEPUTY COMMISSIONER

Motor Vehicle Assessment Appeal Application

Owner Information

First Name: _____ Last Name: _____

Mailing Address: _____

City: _____ State: _____ Zip: _____

Phone Number: _____ Email: _____

Vehicle Information

VPP account number: VPP- _____ Year: _____ Make: _____

Model: _____ VIN: _____

License Plate: _____ Mileage: _____

Reason for Appeal

- ☐ Major mechanical defects
- ☐ Major Body damage
- ☐ Other (Be Specific): _____

Appraised Value: \$ _____

Attachments

- ☐ Appraisal Report (required)
- ☐ Photographs from inspection (if applicable)
- ☐ Other supporting documentation

Taxpayer Certification

I certify that the information provided is true and complete to the best of my knowledge. I understand that submission of an appeal does not guarantee an adjustment to the vehicle's assessed value.

Signature: _____ Date: _____

Appraiser Certification

I hereby certify that the appraisal submitted herewith was conducted in accordance with the professional standards for automobile appraisals conducted by appraisers certified by _____. My appraiser identification with such organization is _____.

I have conducted a thorough, in-person inspection of all parts and systems of the subject vehicle.

Appraiser Signature: _____ Date: _____