

INSTRUCTIONS FOR FILING COMMERCIAL BOARD OF EQUALIZATION APPEAL

- The deadline for filing appeal applications is **April 15, 2024**.
- All supporting documentation is due to the Board of Equalization by **April 15, 2024**.
- **If April 15th falls on a weekend, the deadline for filing an appeal application is the next business day.**
- Board hearings are held between March and October each year.
- A formal review will not be held in the Offices of the Department of Real Estate Assessments.
- Although, by statute, you may appeal directly to the Board of Equalization, the Board prefers that you try to settle your differences with the assessor first. The deadline for filing for a departmental review with the assessor is **March 1, 2024**. Review forms are available on request to the Department by calling (703) 3920. Forms may also be printed from the Department's web pages on the County's website at: www.arlingtonva.us. If you have previously filed an administrative review with the Department of Real Estate Assessments and you have not heard from the Department by two weeks prior to the Board appeal deadline (April 15), you may wish to file to protect your right to appeal.

PLEASE NOTE: The accuracy of an assessment is judged by the Board of Equalization on the basis of:

1. Its relationship to comparable properties.
 2. Whether it is valued in excess of (or below) fair market value.
- In judging points 1 and 2 above, the Board evaluates information provided by the appellant and the assessment office. When appealing to the assessor and or the Board, the following information **MUST** be submitted with the appeal:
- Appeal form for each property being appealed. Form may be duplicated but for each appeal there must be an original signature on the original copy.
 - One original appeal application and attachments. Include all information you wish to have considered including but not limited to:
 - Income and Expense Statements for 202 and two prior years (2021-2022) if not previously submitted (if an income-producing property), certified and signed by owner or authorized agent or owner. If information is being submitted by an agent or management company, a specified notarized authorization by the owner must be included
 - Any current appraisal you wish to have considered
 - Lease information
 - Construction costs and any fact or condition that affects the value of the property.
 - If application is being submitted by anyone other than the legal owner of the property, **it must be accompanied by a Letter of Authorization which must:**
 - be an original document
 - identify owner of record, RPC (real property code[s])
 - state property address
 - be effective for the current tax year 202
 - identify agent with address and telephone number
 - be signed by owner or authorized officer of corporation including:
 - the notarized signature of an owner of record of the property, or, officer if titled in name of a corporation
 - the printed or typed name and title
 - Authorization forms are available online (www.arlingtonva.us), or upon request by calling (703) 228-3920.
 - Where possible, attachments to appeal should be in letter size (8 ½ x 11) format, with pages numbered.
 - The Secretary to the Board of Equalization will be in contact with you to set up a hearing date.
 - Postponements and withdrawals after a hearing has been scheduled will be granted only at the discretion of the Board of Equalization.

Boards of Equalization, under Virginia Law, have the authority to raise, lower or leave the same any assessment brought before them. In the past the Arlington County Board of Equalization has taken some actions in each of the three categories.