

News & Alerts

December 29, 2016

Important Year-End Deadline for Property Owners in the City of Richmond

The general statute of limitations on appeals of real estate assessments, Virginia Code § 58.1-3984, allows the landowner to file an appeal in the Circuit Court for the current tax year and up to three prior tax years. Thus, generally speaking, suits filed by December 31 may bring into issue 2016, as well as 2015, 2014 and 2013. On January 1, challenges to 2013 assessments will become time barred.

However, the foregoing statute is subject to an important caveat – “unless otherwise specifically provided by law”. The City of Richmond has long benefitted from such a special provision. For many years, pursuant to an uncodified statute, tax appeals in the City were limited to the current year and the immediately prior year. The current provision allows the full three (3) year “look back” period, but is subject to a special requirement that the landowner had to have given the Assessor “written notice” that they disagreed with their assessment during the tax year in issue.

This requirement, applicable only in the City of Richmond among our local jurisdictions, is an important action item for any landowners dissatisfied with their tax assessment. By writing a simple letter to the City Assessor and delivering it prior to year end, they preserve their right in the future to file a Circuit Court appeal and, importantly, to stack up to four (4) years into one case. The form of notice is not specified in the statute and can be done in a simple letter identifying the property and stating that the owner disagrees with the City’s assessment.

We would be pleased to assist in this process or to answer any questions generally about appealing assessments on taxable real estate. Please contact John Walk at (804) 771-9519 or jwalk@hf-law.com or Andy Sherrod at (804) 771-9575 or asherrod@hf-law.com.

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