



Loudoun County, Virginia

Board of Equalization

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BOARD OF EQUALIZATION OF LOUDOUN COUNTY, VIRGINIA

ADMINISTRATIVE PROCEDURES

1. Source of Authority

- 1.1 The Loudoun County Board of Equalization (BOE) acts under the authority and powers conferred upon it by the provisions of Article 14 (§ 58.1-3370 et seq.) of Chapter 32 of Title 58.1 of the Code of Virginia, as amended, and Chapter 272 of the Codified Ordinances of Loudoun County.
- 1.2 The use of the word “Board” and/or the use of the acronym “BOE” shall, for purposes of this document and unless otherwise noted, mean the “Board of Equalization”.
- 1.3 The use of the word “Approval” or “Approved” shall, unless otherwise noted, mean “approval by majority of the Board”.

2. Officers

- 2.1 The elected officers of the BOE shall be the Chairman, Vice Chairman and Secretary.
- 2.2 At the BOE’s first regular meeting of each calendar year, the Chairman, Vice-Chairman and Secretary shall be elected by the members for a term of one (1) year.
- 2.3 Vacancies in elected offices shall be promptly filled by election.
- 2.4 During the period between January 1 of each calendar year and the BOE’s first regular meeting thereafter, all returning officers of the previous year shall continue in office until the election is held at the first regular meeting. In the event that no officers from the previous year return, the BOE member with the longest seniority on the BOE will serve as interim Chairman until the first regular meeting; and, in the event that no members for a new year have previous BOE service, the position of interim chairman will be filled by the member with the longest continuous residency in Loudoun County.

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3. Duties of Officers

The Chairman shall:

- 3.1 Preside at all meetings of the Board.
- 3.2 Report to the Board the contents of all official BOE correspondence.
- 3.3 Appoint members of the Board to special and standing committees, subject to approval by the Board.
- 3.4 Be responsible for the work of the Administrative Assistant to the Board.
 - 3.4.1 Instruct the Administrative Assistant to prepare for publication the meeting schedule of the Board, pursuant to the Code of Virginia.
 - 3.4.2 Instruct the Administrative Assistant to plan and prepare all necessary items for regular and administrative meetings.
 - 3.4.3 Instruct the Administrative Assistant to prepare for review a draft of the annual written report, compile revisions thereto, and to prepare for approval a final draft of the annual written report.
 - 3.4.4 Instruct the Administrative Assistant to submit to the Board of Supervisors, the Office of the Commissioner of the Revenue, and any other party designated by the Board, the approved annual report of the Board.
 - 3.4.5 Provide any other direction to the Administrative Assistant necessary to ensure the proper operation of the Board.
- 3.5 Upon the approval of the Board, act as the Board's official spokesman on any and all public matters before the Board.
- 3.6 Perform all other proper duties assigned by the approval of the Board.

The Vice Chairman shall:

- 3.7 Act in the absence or physical inability of the Chairman to perform said duties heretofore mentioned.

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The Secretary shall:

- 3.8 Ensure that the minutes of each meeting are prepared.
- 3.9 Ensure that all necessary arrangements are made for suitable meeting places for BOE administrative, regular, panel and committee meetings.
- 3.10 Ensure the proper and timely notification of BOE members of all meetings and their times, places and proposed agendas.
- 3.11 Act in the absence or inability of the other officers to perform their duties.

4. Meetings

- 4.1 *Robert's Rules of Order* is used by the Board only as a reference guide.
- 4.2 A quorum is required to open a regular or administrative meeting of the Board or move a motion for vote. Three (3) members of the Board shall constitute a quorum.
- 4.3 Board members are responsible for attending all regularly scheduled meetings. It is the member's obligation to notify the Chair or Vice Chair in writing when unable to attend a meeting. Members lack of attendance without written notice to the Chair or Vice Chair of the Committee will be evaluated on a case by case basis. Should it be determined that it is in the best interest of the Board of Equalization, by majority vote, to replace a member due to inactivity, the Chair and/or Vice Chair will ask said member for resignation and notify the Board of Supervisors of the vacancy.
- 4.4 All meetings of the Board will be conducted with a high degree to decorum, as befits a Board appointed by the Board of Supervisors and conducting business as a quasi-judicial body.
- 4.5 The schedule of Regular and Administrative Meetings shall be determined and approved by the Board.
 - 4.5.1 Places, dates and times of meetings shall be determined and approved by the Board.
 - 4.5.2 Such schedules, places, dates and times of any scheduled meeting may be changed or cancelled by approval of the Board.
- 4.6 Meetings may be adjourned to a date certain, as the business of the Board requires.

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- 4.7 All meetings, regular, administrative or adjourned, of the Board, its committees or panels shall be open to the general public. An audio archive of BOE Public Hearings is available to the general public by a link to the website www.loudoun.gov/boe .
- 4.7.1 Prior to the opening of an appeal, the Board will allow for public comment for those who have not filed an appeal. Each member of the general public wishing to address the Board will be given three minutes to speak. Should the comment relate to any current or past Board of Equalization appeal, the Board will ask that person to be sworn in and the comments will be included in the meeting minutes.
- 4.8 All meetings will be conducted in accordance with Chapter 37 of Title 2.2 of “The Virginia Freedom of Information Act” (VFOIA), which requires that all meetings of “public bodies” be open, and this definition encompasses the Loudoun County Board of Equalization. Any person may photograph, film, record or otherwise reproduce any portion of a meeting required to be open, subject to 4.9 below.
- 4.9 If a person wishes to set up audio taping, video taping, photography, stenography or other recording equipment in the hearing room, the BOE requests that they contact the Department of Finance and Procurement in advance of the hearings to coordinate this activity. Such equipment must be set up in advance of the BOE meeting or between hearings on individual cases. If the person recording the hearing has not made arrangements in advance, the BOE will allow a reasonable amount of time between hearings on individual cases to set up equipment, not to exceed five minutes. The BOE will designate a proper location for the recording equipment in the hearing room that allows reasonable access without interfering with participants in the hearing. No advance notice is requested for recording equipment that does not require power or microphone lines and that can be operated quietly from a persons seat in the hearing room. Flash photography or lights for video equipment may not be used while an appeal is being heard, to avoid distraction of, or other interference with, the participants in the case.

5. Order of Business

- 5.1 The suggested order of business for meetings shall be:
- 1) Determination of a Quorum (Secretary).
 - 2) Call to Order (Chairman).
 - 3) Pledge of Allegiance.
 - 4) Review of Agenda.
 - 5) Reading the Minutes of Previous Meeting (Administrative items only).
 - 6) Commencement of Hearings.
 - 7) Reports of Officers, Members or Committees.
 - 8) Unfinished Business.
 - 9) New Business.
 - 10) Adjournment.

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6. Amendments

- 6.1 These procedures may be amended, modified, or rescinded at any time by a majority vote of the BOE membership.

7. Hearings

- 7.1 All hearings of real estate assessments shall be conducted as unfinished or new business at regular and adjourned meetings of the BOE.

- 7.2 The owner(s) of a property or their designated representative may choose not to appear before the board by submitting a Notarized Appeal, or may choose to appear personally before the BOE at a scheduled hearing.

If neither the appellant(s) nor their designated representative attends the hearing, and if the appellant's filing is not notarized, the BOE, in its discretion, may proceed to hear the application on the materials previously submitted, including, a presentation by the Office of the Commissioner of the Revenue or any other witness called by the BOE. Alternatively, the Board may elect to uphold the assessment without further hearing.

- 7.3 As set forth in the Code of Virginia §58.1-3379 (B) and (C), the appellant shall bear the burden of proving the assessment is incorrect.

- 7.4 At the discretion of the Board, the order of procedure for the hearing of an appeal shall be:

7.4.1 All parties to hearing in attendance (Secretary).

7.4.2 Short overview on how a hearing works (Chairman).

7.4.3 Swearing-in of parties to the appeal:

All persons who intend to testify shall be duly sworn by taking the following oath

“Do you solemnly swear (or affirm) that the testimony, both oral and documentary, which you are about to give will be the truth, the whole truth, and nothing but the truth, so help you God?”

7.4.4 Review of the appellant's appeal, including testimony of witnesses.

7.4.5 If required, review of the appellant's appeal by the Office of the Commissioner of the Revenue.

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7.4.6 Further testimony at the discretion of the BOE.

7.4.7 After hearing all testimony from both parties, the Board may elect to either adjudicate the appeal at that time or defer pending further deliberations, investigation or specific site visit. If the Board elects to adjudicate, then all parties to the appeal must refrain from speaking. If the Board defers, then the appeal will be adjourned.

7.4.8 A decision by the Board is reached after due consideration of all testimony and evidence submitted, a motion duly made, seconded and voted on by the members present. In the event of a tie vote, the assessment shall be deemed affirmed for the tax year in which it was appealed.

7.5 A property owner or his authorized representative may withdraw an appeal and elect not to proceed to a hearing before the BOE, if such withdrawal is made in writing and delivered to the BOE no later than 4:00 p.m. of the day which is five (5) business days prior to the date for which a hearing has been scheduled in the matter.

If a withdrawal is not made in the manner described above, then the BOE may proceed to hear the appeal as scheduled in the same manner as if no one appeared on behalf of the property owner (see Section 7.2.).

7.6 All written materials, maps, photographs and other documentary evidence which the appellant intends to present during a hearing must be filed with the BOE not later than June 1, or fifteen (15) business days prior to the scheduled hearing, whichever is earlier. The Office of the Commissioner of the Revenue must file all evidence not later than fifteen (15) days prior to the scheduled hearing date.

However, at the sole discretion of the BOE, other written materials, maps, photographs, and other documentary evidence may be admitted into evidence at any time, either from the appellant, or the Commissioner of the Revenue. If additional documentary evidence is admitted, the BOE has the discretion to decide a continuance.

8. Applications for Correction or Equalization of Real Estate Assessment

8.1 Applicants are encouraged to read all instructions and our *Frequently Asked Questions* posted on this website prior to submitting an application. Failure to follow instructions could result in an incomplete application and the rejection of your appeal by the Board.

The Administrative Assistant to the Board is available between 9:00 a.m. and 3:00 p.m. to answer your questions.

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- 8.2 All applications for correction or equalization of real estate assessments to the BOE shall be submitted on forms provided by the BOE. Current forms and their related instructions are available at the BOE office or may be obtained from the Loudoun County Web Site www.loudoun.gov/boe. Such forms and their related instructions are hereby incorporated as a part of these rules.
- 8.3 Filers of applications for the equalization/correction of RESIDENTIAL real estate assessments are strongly encouraged to apply using the Board's on-line application system. However, the Board recognizes in some instances filing on-line is not possible for some taxpayers and as such makes available two options: (a) you can use the public computer at the Board's office or, (b) download a paper application from our website www.loudoun.gov/boe or pick one up at our office.
- 8.4 Filers of applications for the equalization/correction of MULTIPLE RESIDENTIAL parcels who intend to use the same evidence for each parcel MUST use the on-line system. Assistance is available if needed.
- 8.5 If the RESIDENTIAL appeal relies on fair market value, the application must provide THREE (3) sales comparables or state why comparables could not be provided. If the appeal relies on equity comparables, the application must provide THREE (3) equity comparables or state why comparables could not be provided.
- 8.6 Filers of applications for equalization/corrections of COMMERCIAL real estate assessments MUST file using the on-line system. Assistance is available if needed.
- 8.7 If the COMMERCIAL appeal relies on fair market value, the application MUST comply with Section 4 of the Administrative Procedures in regards to valuation, i.e. sales comparison, cost basis, income capitalization. If any method is inapplicable or inappropriate, the application shall so state and explain why. An application failing to meet this requirement shall be deemed incomplete and be rejected by the Board.
- 9. Appeals**
- 9.1 Decisions of the BOE are final and will not be reconsidered by the BOE.
- 9.2 Following a hearing and a BOE ruling, the Secretary will work with the Administrative Assistant to generate the Virginia Form 907 for execution.

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- 9.3 The original, executed 907 will be mailed to the property owner or the authorized representative within ten (10) business days from the date of the BOE's ruling. A copy of the 907 will be retained in the BOE files and copies will be forwarded to the Offices of the County Treasurer and Office of the Commissioner of the Revenue for processing as required.

**Michael Krueger, Chairman
Board of Equalization**