



**County of Hanover**

**Board Meeting: March 12, 2014**

**Subject:** Public Hearing – Commissioner of Revenue – Ordinance No. 14-02, Amendment to Hanover County Code Section 22-43 regarding deadline for final disposition of applications for relief from reassessment with the Board of Equalization

**Summary of  
Agenda Item:**

Virginia Code Section 58.1-3331 has been amended to require written notice to a taxpayer appealing a tax assessment to be given at least 45 days prior to the hearing on the taxpayer's appeal for all applicable assessments after January 1, 2012. The deadlines set forth in Hanover County Code Section 22-43 (application for relief from reassessment must be filed by March 15; applications must be finally disposed of by April 3) do not allow sufficient time to meet the statutory notice requirements.

The Commissioner of Revenue and County Attorney's Office propose revision of Hanover County Code Section 22-43 by changing April 3 to June 1 in order to provide sufficient time to meet statutory notice requirements.

**County  
Administrator's  
Recommended  
Board Motion:**

Motion to adopt Ordinance No. 14-02, Amendment to Hanover County Code Section 22-43 regarding deadline for final disposition of applications for relief from reassessment with the Board of Equalization

ORDINANCE 14-02

AN ORDINANCE TO AMEND THE HANOVER COUNTY CODE, CHAPTER 22, TAXATION, BY AMENDING SECTION 22-43 TO PROVIDE THAT THE BOARD OF EQUALIZATION MUST FINALLY DISPOSE OF ALL APPLICATIONS APPEALING REAL ESTATE TAX ASSESSMENTS BY JUNE 1 OF THE APPLICABLE TAX YEAR.

WHEREAS the Hanover County Board of Equalization seeks to consider fairly and deliberatively all applications for relief from reassessment submitted by taxpayers of the County, and

WHEREAS the General Assembly has amended Section 58.1-3331 to specify additional notice requirements prior to hearings before the Board of Equalization, and

WHEREAS the Board of Supervisors finds that an amendment to the Hanover County Code changing the deadline for final disposition of appeals to the Board of Equalization from April 3 to June 1 is necessary to provide taxpayers of the County with adequate time to prepare for the hearings and to ensure that the Board of Equalization has adequate time for deliberations;

NOW, THEREFORE, BE IT ORDAINED by the Board of Supervisors of Hanover County:

1. That the Hanover County Code, Chapter 22, Taxation, be amended by amending Section 22-43, Deadlines for filing applications for relief; final disposition by board, which shall read in its entirety as follows:

**Section 22-43: Deadlines for filing applications for relief; final disposition by board.**

Property owners or lessees must file applications for relief from reassessment with the board no later than March 15 of the applicable tax year, and such applications must be finally disposed of by the board no later than ~~April 3~~ June 1 of that tax year.