



Frequently Asked Questions

From Where Does the BOE Receive Its Authority?

The Loudoun County Board of Equalization (BOE) acts under the authority and powers conferred upon it by 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.

The BOE is an independent body, separate and apart from the Board of Supervisors and any department/division of the Loudoun County government.

Who Are The Members of the BOE?

The five (5) volunteer members of the BOE are all Loudoun County residents, a majority of whom are landowners, and who are appointed by the Board of Supervisors of Loudoun County.

What Does The BOE Do?

The BOE's purpose is to hear and review evidence and/or testimony from property owners who believe their annual real estate assessment does not reflect a correct, fair and equal valuation. After hearing such evidence and testimony, the BOE will either affirm, decrease or increase the tax assessed value of that property for the year the appeal is heard.

Where can I obtain the information the Office of the Commissioner of the Revenue has on my property?

Property information can be obtained from the online Real Estate Tax, Assessment & Parcel Database maintained by the Office of the Commissioner of the Revenue. You can visit that website via www.loudoun.gov/parceldatabase.

Additionally, property owners are referred to the Code of Virginia, § 58.1-3331 and § 58.1-3379. These laws were revised in 2011 regarding information available to property owners upon request.

Who Can Appeal?

The owner of the property or his/her/their authorized representative, acting under the authority of the property owner. There is an online form for authorizing a representative to act in your stead, obtainable at our website, www.loudoun.gov/boe.

When Can I File My Appeal?

In 2019, any time between April 15 and midnight, June 3. **NOTE: If the statutory filing deadline (June 1) falls on a Saturday, Sunday, or County holiday, the deadline is the following business day.**

For residential property owners who desire to file by paper and deliver it to the BOE's office, the deadline is 4:00 p.m., June 3. For those who desire to mail the paper application, the application package must be postmarked by June 3.

Can I File My Appeal Online?

Absolutely! In fact, the BOE strongly encourages each residential property owner choosing to appeal their property tax assessment to use the BOE Online System to file their appeal. The process is simpler, faster and will generally provide an earlier hearing date. The system permits the taxpayer to upload supporting documentation directly to the BOE's system.

What Form Do I Use To File My Appeal?

Residential Filers (Single Property) – taxpayers who are appealing the tax assessment on a single residential property should file an appeal using the online application system, obtainable at our website, www.loudoun.gov/boe. Filers wishing to use the paper application should call the BOE Administrative Assistant to facilitate the process. This process may take longer than an online filing.

Residential Filers (Multiple Properties) – taxpayers who are appealing the tax assessments on more than one property and using the same evidence for each, **MUST** use the BOE Online Application system, obtainable at our website, www.loudoun.gov/boe.

Commercial Filers – all taxpayers who are appealing the tax assessment on a commercial property **must** file using the BOE Online System, obtainable at our website, www.loudoun.gov/boe.

Please note: If you are filing appeals ONLINE for multiple parcels, either residential or commercial, and each parcel will share similar facts and reasons for appeal, you may present the details for one property and indicate that these details also apply to the other property assessment you are appealing. Again, this capability is only available to online filers.

Is A Hearing Like A Court Hearing?

In some ways – yes. While not as formal as a court hearing, all persons testifying before the Board will be sworn before giving oral testimony. Unlike a court hearing, there is no cross-examination by either party to the appeal. Shown below is the typical order of procedure for the hearing.

- a) Swearing-in of appellant(s), witnesses and Office of the Commissioner of the Revenue representatives. All persons who intend to testify shall be duly sworn by taking an oath or affirmation:
- b) Presentation of the appellant’s case, including testimony of witnesses.
- c) Presentation by the Office of the Commissioner of the Revenue.
- d) Questions from the appellant(s), witnesses or representatives of the Office of the Commissioner of the Revenue are addressed to the Board.
- e) Questions from members of the Board.
- f) After hearing all testimony, the Board may consider all presented evidence and render a decision to maintain, reduce or increase the assessment.
- g) Furthermore, the decision reached by the Board will set the assessment for the tax appeal year and is binding on all parties thereto.

Do I Have To Pay Taxes Before My Appeal is Heard?

Yes. All taxes due and payable on the property are the responsibility of the taxpayer and must be paid during the appeal process on the dates due. If the BOE determines that an assessment should be reduced, it will issue a Form 907 with copies to the Office of the Commissioner of the Revenue and County Treasurer directing those offices to make the changes in the record books and an exoneration will be provided. If the BOE determines that an assessment should be increased, the order directs the Office of the Commissioner of the Revenue and County Treasurer to make the appropriate changes and collect additional taxes from the taxpayer.

Do I Have To Appear At My Hearing?

No. Property owners have two choices. (a) You can submit a notarized application for appeal. This means that the BOE will review your application and supporting evidence as well as the information submitted by the Office of the Commissioner of the Revenue and render its decision without you being present. Not appearing at your hearing has **NO** negative effect on the decision of the BOE. Please note, that should you choose to submit a notarized appeal, you waive your rights to appear; (b) you can appoint an agent (real estate professional, appraiser, attorney, family member, etc) to appear at your hearing in your stead.

I Was Not The Owner Of Record on 1 January. Can I Still File An Appeal?

Yes. In fact, as the owner of the record on the day you filed the appeal, you are the only person with standing to file an appeal and be heard by the BOE. Please note that you still must comply with the filing deadline of June 3. **NOTE: If the statutory filing deadline (June 1) falls on a Saturday, Sunday, or County holiday, the deadline is the following business day.**

I Was The Owner of Record on 1 January, But Subsequently Sold The Property. Can I Still File An Appeal?

No. Only the owner of record on the date the appeal is filed will be heard by the BOE.

Cautionary Note: If you file an appeal and subsequently sell the property, your appeal is considered to have terminated with the transfer of ownership and your appeal will not be heard. The new owner of record can file an appeal as long as the deadline has not passed.

Do I Have To File An Appeal With the Office of the Commissioner of the Revenue BEFORE I Appeal to the BOE?

No. However, we encourage you to request a review (appeal) from the Office of the Commissioner of the Revenue to see if you can resolve any issues regarding your property assessment. If not satisfied with that review, you may proceed directly with your appeal to the BOE.

As with your rights to appeal directly to the Circuit Court of Loudoun County instead of the BOE, you may bypass the Office of the Commissioner of the Revenue's review process and appeal directly to the BOE.

What If I Appeal to the Office of the Commissioner of the Revenue and the BOE, Yet Reach A Settlement With The Office of the Commissioner of the Revenue Before My Appeal With The BOE?

If you reach a settlement with the Office of the Commissioner of the Revenue regarding your assessment, you are required to notify the BOE of that settlement at least three (3) business days prior to your scheduled hearing with the BOE.

Cautionary Note: Please understand that should you fail to appear for your hearing and the BOE has not been notified of your settlement, then the BOE shall proceed with your hearing as scheduled in the same manner as if no one appeared on behalf of the property owner.

May I Withdraw My Appeal Application?

Yes. Your withdrawal must be received by the BOE at least five (5) business days prior to the scheduled hearing. Your request must be in writing and have the signature of the owner of record or his/her authorized representative.

Cautionary Note: Please understand that should you fail to appear for your hearing and the BOE has not been notified of your withdrawal, then the BOE shall proceed with your hearing as scheduled in the same manner as if no one appeared on behalf of the property owner.

What If I'm Unable To Attend The Scheduled Hearing?

Please indicate on your application for appeal form any dates that you will be unable to attend a hearing owing to vacation, business travel, etc. The BOE's Administrative Assistant will make every effort to accommodate such requests when indicated in advance on the form.

Note: Please understand that due to the ever increasing number of appeals over the last (5) five years, rescheduling of hearings will generally NOT be given, and in your absence the BOE may proceed to hear the appeal in the same manner as if no one appeared on behalf of the property owner.

I'm A Developer or Investor With Multiple Parcels Within A Single Development and The Same Evidence Applies to Each Parcel. Must I Submit a Separate Application For Each Parcel?

Yes, however in this special situation you MUST file your appeal using the BOE Online System, which allows you to provide all required information and evidence for the first parcel and only the PIN and Opinion of Value for each subsequent parcel. The online system will minimize the time required for you to file your appeals, and for the BOE to process and schedule the hearing.

Cautionary Note: Please understand that failure to use the online system for multiple similarly situated parcels may result in rejection of your appeals as not in compliance with the submission requirements.

How Will I Know When My Hearing Is Scheduled?

Property owners who file an appeal using the BOE Online System will receive an immediate acknowledgement by the online system that your appeal was received. Once your appeal has been scheduled for a hearing you will be immediately notified by email of the date and time. The BOE will try to schedule hearings to allow at least thirty (30) days notice prior to the hearing date, but may be constrained by the number of appeals

filed. As much prior notice as practical will be given. Residential property owners submitting a paper application without an email address will be notified of the scheduled hearing date by U.S. mail as soon as practical.

How Soon Will My Hearing Be Scheduled?

Property owners who file an appeal using the BOE Online System will generally be scheduled first. Mailed-in and hand delivered appeals will generally be scheduled last.

When Does The BOE Begin To Hear Appeals?

The BOE can begin scheduling hearings after the application submittal deadline of the Office of the Commissioner of the Revenue. Hearings may be scheduled to begin as early as mid-May, depending on the number and timing of appeal submissions. The BOE will begin accepting appeals on April 15, 2019.

Can I See The Office of the Commissioner of the Revenue's Response to My Appeal?

Property owners who file an appeal using the BOE Online System will be automatically notified by email as soon as the Office of the Commissioner of the Revenue has filed a response to your appeal. The email will contain a link to the Office of the Commissioner of the Revenue's information. The BOE's Administrative Assistant will provide the information to non-online filers as soon as practical.

Will I Have An Opportunity to Respond to the Office of the Commissioner of the Revenue's Information?

Yes. The Office of the Commissioner of the Revenue is required to file a response to your appeal no later than fifteen (15) days PRIOR to the scheduled hearing. You will be able to respond orally to the Office of the Commissioner of the Revenue's information at your hearing.

What Are The Potential Outcomes of An Appeal to the BOE?

When you appeal your tax assessment to the BOE, there are three (3) possible outcomes if the appeal is heard. Your tax assessment can be affirmed (no change), increased (increasing the tax liability to the property owner) or decreased (decreasing the tax liability to the property owner).

If the assessment is affirmed, there is no change to your tax liability. If the assessment is increased, then you will receive a tax bill for the increased taxes due. If the assessment is decreased, an exoneration will be provided. **Please understand, in all cases, you are liable to pay all taxes due and owing on the property until the BOE has heard your appeal and the appropriate county departments have processed the BOE's Order.**

What If I Don't Agree With The Decision of The BOE?

If you are not satisfied with the decision of the BOE, you have the right to appeal your assessment directly to the Circuit Court of Loudoun County, Virginia.

What Evidence Do I Need to Submit With My Application?

For Residential Property Owners please refer to the “Procedures for Appealing Your Residential Real Estate Tax Assessment”, obtainable at our website, www.loudoun.gov/boe.

For Commercial Property Owners please refer to the “Procedures for Appealing Your Commercial Real Estate Tax Assessment”, obtainable at our website, www.loudoun.gov/boe.

Cautionary Note: There are Mandatory Filing Requirements for Commercial Property Owners, please read the procedures carefully.

Can I Bring Any Documents/Evidence to My Hearing?

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 3, 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.

Can I File An Appeal If I Am In The County's Land Use Assessment Program?

Yes. However, we strongly encourage you to speak with the Commissioner of the Revenue's office regarding your assessment, based on your participation in the County's Land Use Assessment Program.