

February 2010

Dear Cumberland County citizen:

The following information is provided in an effort to give you a better understanding of the reassessment process:

- 1) Reassessment is required by the Commonwealth of Virginia to occur at least every six years. The Virginia Constitution requires that it be done at 100% of fair market value of the property.
- 2) The Board of Supervisors can choose to complete a reassessment more often – even annually, and the Cumberland County Board has voted to complete reassessment every four years. The last reassessment was started in 2005.
- 3) The process for reassessment requires the Board to issue an RFP (Request for Proposals) by advertising in the newspaper. After the companies (certified by the Department of Taxation) bid on the reassessment, the Board selects a company to complete the reassessment.
- 4) The Commissioner of the Revenue provides a card to the reassessment company of each property in the County and a copy of the County tax maps.
- 5) The company visits each property and then sends a reassessment notice to the owner listing the new values. Property visitations for the current reassessment began in January 2009.
- 6) The reassessment company is first required to set aside a time to hear appeals by any property owners. The next step in appeals is before the Board of Equalization. When this is completed and any changes are made, the records are turned over to the Commissioner's office to be held until the next reassessment. After all appeals are final, neither the County nor the Commissioner has authority to change these records unless there has been a clerical error.
- 7) The Board of Equalization will hold hearings for appeals for the current reassessment in March. The Board of Equalization is made up of one member from each of the five voting districts in the County. The Circuit Court Judge appoints each of the Board members. After the members have received training by the Department of Taxation, they will be sworn into office.
- 8) After holding an appeals meeting with citizens requesting a hearing, the Board of Equalization gives changes in writing to the Commissioner of the Revenue. This Board's term ends March 31st.
- 9) After the Board of Equalization appeals are complete, a property owner may further appeal to the Cumberland County Circuit Court.
- 10) The Board of Supervisors has no authority to change your assessment. The Commissioner of the Revenue has no authority to change your assessment (unless there is a clerical error, a building is destroyed or razed, or by division of the property).

If you have further questions about the process, please read the VA Code Sections 58.1-3250 through 58.1-3278, or contact the Commissioner (492-4280) so that she may help you with your questions.

Sincerely,

Judy Ownby
County Administrator

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