



Commissioner of the Revenue

City of Charlottesville

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Administrative Appeals Process of Tangible Personal Property Assessment

Pursuant to the Provisions of §58.1-3980 et seq of the Code of Virginia, any taxpayer who reasonably believes that the assessment of the taxpayer's tangible personal property is erroneous may apply to the Commissioner of the Revenue for correction of such assessment. Note that the submission of an appeal does not extend the tax due date and the taxpayer may be liable for penalty and interest, as determined by the Treasurer's office.

The application for correction must be filed in good faith and contain the following:

1. Taxpayer name, identification number, account number, address and phone number.
2. A copy of the assessment in question.
3. A written statement setting forth the basis of the claim and the methodology used in determining that the assessment is erroneous. The Commissioner of the Revenue will, upon request, reduce the assessed value based on a vehicles condition as follows (*additional form may be required and should indicate condition prior to January 1*):

Branded Title

Water Damage – 20% reduction in value

Rebuilt/Repaired – 50% reduction in value

DMV Certificates (Taxpayer must provide copy):

Salvage Certificate – 75% reduction in value

Non-Repairable Certificate - 90% reduction in value

High Mileage

Please see High Mileage Application in Forms Index of website

4. Additional information which the taxpayer has relied upon in evaluating the assessment (ex: branded title, DMV certificate, high mileage application and supporting documentation).
5. A statement setting forth the specific relief sought.
6. The name of the contact person to arrange an inspection of the tangible personal property included in the application for correction (if deemed necessary).

The Commissioner of the Revenue may require submission of additional information or documents or other evidence necessary to properly evaluate the application.

It is within the discretion of the Commissioner of the Revenue to determine whether a conference will be beneficial in reviewing the application. Any conference will be informal without adhering to rules or procedures established in adversarial proceedings. Legal counsel need not be present although if you elect to do so, or if you elect to include any representatives or attendees, you must notify the Commissioner of the Revenue in advance. If you arrive at the meeting with representatives and have not provided advance notice, the meeting may, at the option of the Commissioner of the Revenue, be rescheduled.

Within 90 days of receipt of a complete application for correction, the Commissioner of the Revenue will thoroughly review and analyze said application and notify the taxpayer in writing of his determination.