

Middlesex County Board of Supervisors



At an electronic meeting of the Middlesex County Board of Supervisors held on May 5, 2020: On a motion duly made by Supervisor Koontz, and seconded by Supervisor Kimbrough, the following Ordinance was adopted by the following vote:

John B. Koontz, Jr.,	Aye
Wayne H. Jessie, Sr.,	Aye
Reginald A. Williams, Sr.,	Aye
Lud H. Kimbrough, III,	Aye
Peter W. Mansfield,	Aye

BOARD OF EQUALIZATION ORDINANCE

1. Short Title

This Ordinance may be known and referred to as the Middlesex County Board of Equalization Ordinance.

2. Statutory Authority and Creation of the Board of Equalization

Pursuant to Code of Virginia § 58.1-3370, 1950, as amended, there is created in the County of Middlesex, a board of equalization which shall be called the Middlesex County Board of Equalization. Such board shall consist of five members appointed by the Circuit Court for the County of Middlesex for a term expiring one year after the effective date of the assessment for which they were appointed. At the request of the Middlesex County Board of Supervisors, the Circuit Court for Middlesex County may appoint alternate members as provided in subsection B of § 58.1-3374.

3. Qualifications and Appointment

Members of the Middlesex County Board of Equalization shall meet the requirements set forth in Code of Virginia, § 58.1-3374, 1950, as amended. Once appointed, the Middlesex County Board of Equalization shall hold an organizational meeting prior to February 1st of the

year of assessment, at which the said board shall elect a chairman and a secretary from among its members and adopt its calendar of meetings.

4. Compensation

Each Middlesex County Board of Equalization member shall receive compensation for services performed on an hourly rate for each time that the Middlesex County Board of Equalization meets and said rate shall be determined by the Middlesex County Board of Supervisors.

5. Appeal of Assessment to Real Estate Assessor and Deadline to Appeal to Board of Equalization

Upon receipt of a notice of assessment, any property owner or lessee of real property in the County shall have the right to appeal the assessment thereof to the County's real estate assessor.

The County's real estate assessor shall give notice to affected property owners and be available to hear protests as provided in Virginia Code § 58.1-3330. The notice provided to property owners shall state the deadline by which an appeal may be made to the County's real estate assessor for review, as well as any filing deadline for appeal to the Middlesex County Board of Equalization.

All such appeals shall be determined by the assessor prior to January 5th of the year for which the assessment was made. Any appellant remaining unsatisfied with the action taken on appeal may further appeal to the Middlesex County Board of Equalization by making application at any time prior to April 1st of the year for which the assessment was made. Forms for application to the Middlesex County Board of Equalization shall be available at the Office of Commissioner of the Revenue. Any application for appeal received by the Middlesex County Board of Equalization after April 1st of the year for which the assessment was made shall not be heard or considered by said Board. If no applications for relief are received by the deadline for appeal, the Middlesex County Board of Equalization shall be deemed to have discharged its duties for the year unless it deems it appropriate to meet on its own motion.

6. Hearings of the Board of Equalization

Pursuant to Code of Virginia, § 58.1-3378, 1950, as amended, public notice of each sitting of the Middlesex County Board of Equalization shall be given at least ten (10) days beforehand by publication in a newspaper having general circulation in the County and by posting the notice at the courthouse and at each public library, voting precinct, or both. Such posting shall be done by the Sheriff or his deputy. Such notice shall inform the public that the Middlesex County Board of Equalization shall sit at the place or places and on the days named therein for the purpose of equalizing real estate assessments and for the purpose of hearing complaints of inequalities wherein the property owners allege a lack of uniformity in assessment or factual errors in such real estate assessments. The Middlesex County Board of Equalization shall also hear complaints that real property is assessed at more or less than fair market value.

The Middlesex County Board of Equalization shall conduct hearings on a continuing basis and conclude its work by July 1 of the year in which it was appointed. In the event that the Circuit Court of Middlesex County shall grant an extension of time for the completion of reassessments pursuant to Virginia Code § 58.1-3257 all times set out in this section shall automatically be extended likewise.

A Copy Teste:

A handwritten signature in black ink, appearing to read "Matthew Walker".

Matthew Walker, Clerk