

PUBLIC NOTICE BOARD OF EQUALIZATION

The Board of Equalization for Wise County will meet on the days listed for the purpose of hearing complaints and equalizing assessments. Upon hearing such complaints, the Board will give consideration and EITHER, INCREASE, DECREASE OR AFFIRM SUCH ASSESSMENTS. "In all cases brought before the board, there shall be a presumption that the valuation determined by the assessor is correct. The burden of proof on appeal to the board shall be on the taxpayer to rebut the presumption and show by a preponderance of the evidence that the property in question is valued at more than its fair market value or that the assessment is not uniform in its application and that it was not arrived at in accordance with generally accepted appraisal practices, procedures, rules, and standards as prescribed by nationally recognized professional appraisal organizations such as the International Association of Assessing Officers (IAAO) and applicable Virginia law relating to valuation of property. Mistakes of fact, including computation, that affect the assessment shall be deemed not to be in accordance with generally accepted appraisal practice." Virginia State Code 58.1-3379B

Appointments will be scheduled every 30 minutes to minimize waiting. To appear before the Board of Equalization, please call (276) 328-2321, commencing March 24, 2014 between the hours of 8:30 AM – 4:30 PM. The Board of Equalization will meet in the EOC Training Room at the Wise County Justice Center 5603 Patriot Drive in Wise. The dates and times are as follows:

April 1 – April 3, 2014	9AM-12 NOON and 1PM-4PM
April 7 – April 10, 2014	9AM-12 NOON and 1PM-4PM
April 14 – April 17, 2014	9AM-12 NOON and 1PM-4PM
April 21 – April 24, 2014	9AM-12 NOON and 1PM-4PM
April 28 – May 1, 2014	9AM-12 NOON and 1PM-4PM

"For all applicable assessments on or after January 1, 2012, such written notice shall: (a) be given at least 45 days prior to the hearing of the taxpayer's appeal; (b) include a statement informing the taxpayer of his rights under this section to review and obtain copies of all of the assessment records pertaining to the assessing officer's determination of fair market value of such real property; and (c) advise the taxpayer of his right to request that the assessor make a physical examination of the subject property." Virginia State Code 58.1-3331E