



## ARLINGTON COUNTY, VIRGINIA

**County Board Agenda Item  
Meeting of October 24, 2009**

**DATE:** October 1, 2009

**SUBJECT:** Adopt an Ordinance to Amend Chapter 20-5(d) (Procedures Governing Director of Real Estate Assessments, General Reassessment Board and Board of Equalization of Real Estate Assessments) of the Code of Arlington County, Virginia ("Code").

**C. M. RECOMMENDATION:**

Adopt the proposed amendment to Chapter 20-5(d) (Procedures Governing Director of Real Estate Assessments, General Reassessment Board and Board of Equalization of Real Estate Assessments) of the Code of Arlington County, Virginia ("Code") to extend the authority of the board of equalization to November 14 for the 2009 tax year.

**ISSUES:** Extension of the authority of the board of equalization to November 14 for tax year 2009 is recommended. No issues have been identified.

**SUMMARY:** The Board of Equalization (BOE) received a record number of assessment appeals in CY 2009. It is recommended that the authority of the BOE be extended from October 31 to November 14 to allow sufficient time for all 2009 appeals to be heard.

**BACKGROUND:** The BOE is required by Virginia law. The board, which is appointed annually by the Arlington County Board, is constituted as a quasi-judicial entity charged to hear complaints and equalize real estate assessments brought before it.

The BOE is required by ordinance to hear all assessment appeals by October 31 of the tax year, the day on which its authority ceases.

**DISCUSSION:** In 2009, the assessment appeals are more than double the average of the past three years. The board has increased both the frequency of its meetings and the number of appeals heard at each meeting. The board has been meeting twice a week and has doubled the number of cases scheduled for each meeting. However, based on the remaining number of scheduled and unscheduled appeals, the board may not be able to dispense with all appeals by October 31.

County Manager: RL/AMD

County Attorney: SJM

Staff: Tommy Rice, Department of Real Estate Assessment

Arlington Code Section 20-5(d) provides that the authority of the BOE ceases as of October 31 of each year. While the BOE will attempt to complete its deliberations by then, an extension of its authority from October 31 to November 14 for tax year 2009 would guarantee that all 2009 assessment appeals will be heard if circumstances hinder the scheduling of some cases prior to October 31.

**FISCAL IMPACT:** There is no fiscal impact in extending the date on the authority of the Board of Equalization to November 14, 2009.

## ATTACHMENT 1

**BE IT ORDAINED** by the County Board of Arlington, Virginia that Chapter 20-5(d) of the Arlington County Code is amended, reenacted and recodified to read in pertinent part as follows:

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### **§ 20-5 Procedures Governing Director of Real Estate Assessments, General Reassessment Board and Board of Equalization of Real Estate Assessments**

- (d) Hearings shall be scheduled by the board of equalization of real estate assessments with due regard for the convenience of the protestant and with due regard for the time required by the director of real estate assessments to investigate the protest and to prepare justification of the protested assessment. The board of equalization of real estate assessments shall publish notice in a newspaper having general circulation in the county, giving the regular time and place of its hearings. A quorum for meetings of the board of equalization shall be three (3) members. The board of equalization of real estate assessments shall determine and rule upon all protested assessments and all proposed reduced assessments within ninety (90) days of the date of the hearing. All actions of such board affecting assessments of real estate in such county shall require an affirmative vote of at least three (3) members and shall be certified by such board to the director of real estate assessments on forms prepared by and prescribed by the director. The authority of such board shall cease as of October 31 of each year. However, for tax year 2009, the authority of the board of equalization shall be extended to November 14. Notice of the decision of the board of equalization of real estate assessments shall be prepared in triplicate, and a copy thereof shall be given to the protestant and affected taxpayer by the department of real estate assessments through mails promptly after the decision is so certified.

(5-25-57; 9-21-74; 1-1-79; Ord. No. 84-26, 9-8-84; Ord. No. 84-31, 10-13-84; Ord. No. 85-32, 8-17-85; Ord. No. 92-27, 1-1-93; Ord. No. 92-56, 1-1-93)