



NOTICE OF APPEAL OF VEHICLE PERSONAL PROPERTY ASSESSMENT For Motor Vehicles with Damaged Condition as of January 1

Please print information and submit with all required documents to the Business & Personal Tax Unit via mail to 401 McIntire Rd, Suite 133, Charlottesville, Virginia 22902, or email to Tax@albemarle.org. An appeal is not official until ALL documents have been received by the Department of Finance and Budget.

State law requires that motor vehicle values taken from a recognized pricing guide as of January 1 of the tax year and applied uniformly to the class of property being assessed for local taxes. County of Albemarle uses the clean trade-in value of the January edition of the JD Power guide to meet the statutory requirement. Under Virginia code §58.1-3503 B, the assessed value of a vehicle can be appealed on the "condition of the property." Taxpayers should use this vehicle assessment appeal form only if they believe a special condition of the vehicle (such as damage due to an accident) is not reflected in the value set by the J.D. Power Guide. Any corrections to incorrect or incomplete vehicle information is handled through our Business & Personal Tax Unit at (434) 296-5852 or Tax@albemarle.org, **not** the appeal process.

HOW TO FILE AN APPEAL

To appeal a vehicle's value for substantial body or serious mechanical defects that existed on January 1 of the tax year, a detailed and itemized damage and repair estimate written by an insurance adjustor, an auto appraiser, or an auto repair facility on business letterhead clearly indicating the following must be provided:

- **Name, address, phone number, and signature of the adjustor, appraiser, or mechanic.**
- **Description of each deteriorated/damaged condition of the vehicle that existed on January 1 and the amount each condition contributes to the reduction of the JD Power clean trade-in value assessed for the vehicle. (Excess mileage alone is not a sufficient reason.) To demonstrate the vehicle's damaged condition existed on January 1 of the tax year of appeal,**
 - the appellant may provide photograph(s) of the vehicle's damaged condition(s) taken in January of the tax year of appeal or,
 - the written damage and repair estimate must indicate that the condition existed in January of the tax year of appeal.

Submit the above document and a completed **NOTICE OF APPEAL OF VEHICLE PERSONAL PROPERTY ASSESSMENT** form to the Department of Finance and Budget, who will review the application and notify you of its decision. An appeal is considered submitted only after ALL the required documents have been received.

APPEAL DETAILS

Tax Year Being Appealed:		Personal Property Tax Account Number:	
Does this vehicle have a substitute title:	Yes <input type="checkbox"/> No <input type="checkbox"/>		

I am appealing the assessment of my vehicle because I feel the condition of my vehicle on January 1st of the tax year listed above decreased the value of my vehicle below the "clean trade-in value" as listed in the applicable January 1st edition of the J.D. Power Guide. I have attached an official appraisal of my vehicle.

OWNER INFORMATION

Name:			
Address:			
City, State, and Zip:			
Email:		Telephone:	

VEHICLE INFORMATION

Year:		Make:		Model:	
Vehicle Identification Number:					

SIGNATURE

I, the undersigned taxpayer, affirm the foregoing information is true, complete, and correct to the best of my knowledge, I am the owner of the subject vehicle. **Appealing your assessment does not guarantee it will be lowered and does not relieve you of the requirement to pay ALL taxes by bill due date to avoid a late payment penalty. Any refunds resulting from assessment appeals will be issued once the appeal process is complete.**

Applicant Signature: _____ Date: _____

ADJUSTMENTS RESULTING FROM ASSESSMENT APPEALS DO NOT AUTOMATICALLY RENEW. ASSESSMENT APPEAL NOTICES AND ALL ACCOMPANYING DOCUMENTATION MUST BE FILED EACH YEAR FOR RECONSIDERATION OF THE JANUARY 1ST VALUE.