

**REPORT OF THE  
DEPARTMENT OF TAXATION**

**Results of Appeals of Assessments  
of Real Property to  
Boards of Equalization**

**TO THE GOVERNOR AND  
THE GENERAL ASSEMBLY OF VIRGINIA**



**HOUSE DOCUMENT NO. 47**

**COMMONWEALTH OF VIRGINIA  
RICHMOND  
2006**



# COMMONWEALTH of VIRGINIA

*Department of Taxation*

October 1, 2006

The Honorable John H. Chichester  
Chairman, Senate Finance Committee  
Post Office Box 904  
Fredericksburg, Virginia 22404

The Honorable Harry R. Purkey  
Chairman, House Finance Committee  
2352 Leeward Shore Drive  
Virginia Beach, Virginia 23451

The Honorable Vincent F. Callahan, Jr.  
Chairman, House Appropriations Committee  
Post Office Box 1173  
McLean, Virginia 22101

Re: Report of the Department of Taxation Pursuant to Chapter 1036 of the 2003 Acts  
of the Assembly – Boards of Equalization

Dear Chairmen:

Enclosed is the full report on the results of the above referenced legislation. At the 2003 Regular Session, the General Assembly passed House Bill 2503, which was proposed to help make local Boards of Equalization more responsive to the needs of citizens who file local real estate assessment appeals. In addition, it directed the Virginia Department of Taxation (TAX) to complete a report that would evaluate the provisions of this legislation.

Please let me know if you have any questions about the report.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Bowen".

Janie E. Bowen  
Tax Commissioner

Enclosure



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**REPORT OF THE  
DEPARTMENT OF TAXATION  
PURSUANT TO CHAPTER 1036  
OF THE 2003 ACTS OF ASSEMBLY**

**TO**

**GENERAL ASSEMBLY OF VIRGINIA**

**OCTOBER 1, 2006**

**INTRODUCTION**

At the 2003 Regular Session, the General Assembly passed House Bill 2503, which was proposed to help make local Boards of Equalization (Boards) more responsive to the needs of citizens who file local real estate assessment appeals. In addition, it directed the Virginia Department of Taxation (TAX) to complete a report that would evaluate the provisions of this legislation.

In December 2002, representatives from TAX met with representatives of local governments to determine what data would measure the effectiveness of the legislation and how TAX would receive the information to compile this report. The parties agreed that Boards would complete a questionnaire at the resolution of each appeal, and these questionnaires would be used to complete an annual report that would evaluate the impact of the provisions of this act. Examples of the questionnaire and annual report are included in the Appendices of this report.

Among other things, the legislation requires additional training for board members, and emphasizes that appeals can be based on both fair market value of property as well as uniformity. In addition, membership on boards must include real estate professionals or others in related fields.

**STATEMENT OF FINDINGS**

The total number of parcels assessed by responding localities numbered over 2.3 million (2,348,532). Of these, only 4,404 appeals were filed with the local boards of equalization. This represents less than two tenths of one percent (0.188%) of total parcels assessed.

Of the appeals filed, approximately 62 percent (62.47%) concerned residential property, 19 percent (19.47%) commercial, two percent (1.65%) multifamily, two percent (2.05%) industrial and fifteen percent (14.52%) agricultural. Of the total number of appeals filed, approximately 33 percent (32.65%) were reduced and one percent (1.02%) were increased. Approximately 37 percent (36.82%) of the residential appeals filed were reduced, and just over one percent (1.05%) were increased. Of the commercial appeals filed, 20 percent (20.00%) were reduced and less than one percent (0.70%) were

increased. Approximately 11 percent (11.48%) of the multifamily appeals filed were reduced, and two percent (1.64%) were increased. Of the industrial appeals filed, approximately 28 percent (27.63%) were reduced and none were increased. Finally, approximately 34 percent (33.96%) of the agricultural appeals filed were reduced and just over two percent (2.05%) were increased.

Of the appeals filed, 15 percent (15.00%) cited uniformity as grounds for the appeal. Approximately 62 percent (61.74%) cited fair market value as an issue while less than five percent (4.69%) cited errors in data. Less than one-half of one percent (0.31%) alleged a violation of appraisal principles as the reason for appeal and approximately two percent (2.26%) cited other reasons such as external factors.

In the “Basis for Change” category of the study, respondents reported more than one reason for individual changes in many cases. Of the values that were changed, approximately 27 percent (27.11%) cited uniformity as part of the reason for the change while 51 percent (50.58%) cited issues with fair market value. Around 23 percent (23.38%) cited errors with data as a reason for change while less than one percent (0.83%) reported violations of appraisal principles and just over two percent (2.32%) cited other reasons, such as external factors, that justified making changes.

All respondents indicated that the additional training helped, with the exception of one board that answered “not applicable” as it had already been trained under previous guidelines. All indicated that continuing education better prepared them to perform their legal duties with the exception of one that said it was too early to tell as no members had to attend training. All indicated compliance with the training requirements, and no members were dismissed for failure to attend the mandatory training. Similarly, all boards indicated that they had complied with the requirement that a minimum of the members must be real estate appraisers, other real estate professionals, builders, developers, or legal or financial professionals, and no members were dismissed for failure to meet this requirement. One locality indicated that meeting the 30% requirement was a hardship, but all three of its members met the requirement.

Fewer than eight percent (7.69%) of respondent boards reported members serving in excess of nine consecutive years when the new nine-year threshold was first instituted. Thirty-six percent (35.90%) of boards reported the loss of at least one member due to the nine consecutive year requirement.

The law states that there shall be a presumption that the valuation determined by the assessor is correct and that it is not necessary that the taxpayer show that the assessment is the result of manifest error or disregard of controlling evidence. But the taxpayer bears the burden of showing that the property in question is valued at more than its fair market value, that the assessment is not uniform in its application, or that the assessment is otherwise not equalized. In order for the board to grant relief, the taxpayer must show substantial evidence that the valuation determined by the assessor is erroneous and was not arrived at in accordance with generally accepted appraisal practice. All boards indicated that they acknowledge and apply these standards in case decisions.

## APPENDIX A

### CHAPTER 1036

*An Act to amend and reenact §§ 15.2-717, 58.1-3256, 58.1-3260, 58.1-3374, 58.1-3378, 58.1-3379, 58.1-3380, 58.1-3384, and 58.1-3984 of the Code of Virginia; to amend and reenact § 2 of Chapter 261 of the Acts of Assembly of 1936 (which was continued in effect by § 58-769 of the Code of Virginia; and now continued in effect by § 58.1-3260 of the Code of Virginia) as amended by Chapter 339 of the Acts of Assembly of 1958; to amend and reenact § 3 of Chapter 261 of the Acts of Assembly of 1936 (which was continued in effect by § 58-769 of the Code of Virginia; and now continued in effect by § 58.1-3260 of the Code of Virginia), as amended by Chapter 422 of the Acts of Assembly of 1950, and as amended by Chapter 339 of the Acts of Assembly of 1958; relating to appeals of real estate assessments.*

[H 2503]

Approved May 1, 2003

Be it enacted by the General Assembly of Virginia:

1. That §§ 15.2-717, 58.1-3256, 58.1-3260, 58.1-3374, 58.1-3378, 58.1-3379, 58.1-3380, 58.1-3384, and 58.1-3984 of the Code of Virginia are amended and reenacted as follows:

§ 15.2-717. Time in which to contest real property assessments.

~~Notwithstanding any other provision of law and instead of any other right to apply to court,~~ Any person aggrieved by an assessment of real estate made by the department of real estate assessments may apply for relief to the circuit court of the county within one year from December 31 of the year in which such assessment is made *for assessments made prior to January 1, 2005; within two years from December 31 of the year in which such assessment is made for assessments made on and after January 1, 2005, but prior to January 1, 2007; and within the time frame as provided by general law pursuant to § 58.1-3984 for assessments made on and after January 1, 2007. No person may make such application for a year other than the current year unless such person has provided to the assessor, commissioner of the revenue, or the governing body, written notice of disagreement with the assessment, during the applicable tax year.* The application shall be before the court when it is filed in the clerk's office. In such proceeding the burden of proof shall be on the taxpayer to show that the property in question is valued at more than its fair market value or that the assessment is not uniform in its application, or that the assessment is otherwise invalid or illegal, but it shall not be necessary for the taxpayer to show that intentional, systematic and willful discrimination has taken place. The proceedings shall be conducted as an action at law before the court, sitting without a jury, and the court shall act with the authority granted by §§ 58.1-3987 and 58.1-3988.

§ 58.1-3256. Reassessment in towns; appeals of assessments.

In any incorporated town there may be for town taxation and debt limitation, a general reassessment of the real estate in any such town in the year designated, and every fourth year thereafter, that the council of such town shall declare by ordinance or resolution the necessity therefor. Every such general reassessment of real estate in any such town shall be made by a

board of assessors consisting of three ~~resident freeholders~~ *residents, a majority of whom shall be freeholders*, who hold no official office or position with the town government, appointed by the council of such town for each general reassessment and the compensation of the person so designated shall be prescribed by the council and paid out of the town treasury. The assessors so designated shall assess the property in accordance with the general law and Constitution of Virginia. If for any cause the board is unable to complete an assessment within the year for which it is appointed, the council shall extend the time therefore for three months. Any vacancy in the membership of the board shall be filled by the council within ~~thirty~~ 30 days after the occurrence thereof, but such vacancy shall not invalidate any assessment. The assessments so made shall be open for public inspection after notice of such inspection shall have been advertised in a newspaper of general circulation within the town at least five days prior to such date or dates of inspection. Within ~~thirty~~ 30 days after the final date of inspection the assessors shall file the completed reassessments in the office of the town clerk and at the same time forward to the Department of Taxation a copy of the recapitulation sheets of such assessments.

Any person, firm, or corporation claiming to be aggrieved by any assessment may, within ~~thirty~~ 30 days after the filing of reassessments in the office of the town clerk, apply to the town board of equalization for a correction of such assessment by filing with the town clerk a written statement setting forth his grievances. The board of equalization of every such town shall, within ~~thirty~~ 30 days of the filing of such complaint, fix a date for a hearing on such application and, after giving the applicant at least ~~ten~~ 10 days' notice of the time fixed, shall hear such evidence as may be introduced by interested parties and correct the assessment by increasing or reducing the same. The circuit court having jurisdiction within the town shall, in each tax year immediately following the year in which a general reassessment was conducted, appoint for such town a board of equalization of real estate assessments made up of three to five citizens of the town. *Any such town board of equalization shall be subject to the same member composition requirements and limits on terms of service as provided for boards of equalization pursuant to § 58.1-3374. In addition, at least once in every four years of service on a town board of equalization, each member of such board shall take continuing education instruction provided by the Tax Commissioner pursuant to § 58.1-206. In equalizing real property tax assessments, such board of equalization shall hear complaints, including but not limited to, that real property is assessed at more than fair market value. In hearing complaints, the board shall establish the value of real property as provided in § 58.1-3378. The provisions of § 58.1-3379 shall apply to all complaints heard by any town board of equalization.*

Town taxes for each year on real estate subject to reassessment shall be extended on the basis of the last general reassessment made prior to such year subject to such changes as may have been lawfully made. The town tax assessor shall make changes required by new construction, subdivision and disaster loss. The council of any town may provide by ordinance that it will have a general reassessment of real estate in the town in the year designated by the town council and every year thereafter. The town council may declare the necessity for such general reassessment by such ordinance, but in all other respects this section shall be controlling. No county or district levies shall be extended on any assessments made under the provisions of this section.

Any town which has failed to conduct a general reassessment within five years shall use only those assessed values assigned by the county.

§ 58.1-3260. Acts authorizing, in certain cities and counties, provision for the annual general reassessment of real estate and equalization of assessments, by continuing assessors, conferring upon assessors certain duties of commissioners of the revenue, etc.

The following acts are continued in effect *as amended from time to time*:

1. Chapter 261 of the Acts of Assembly of 1936, approved March 25, 1936, as amended by Chapter 64 of the Acts of Assembly of 1938, approved March 4, 1938, Chapter 234 of the Acts of Assembly of 1942, approved March 14, 1942, Chapter 422 of the Acts of Assembly of 1950, and Chapter 339 of the Acts of Assembly of 1958, *and as amended by the 2003 Regular Session of the General Assembly*, authorizing provision for the annual general reassessment of real estate and the election of assessors in cities of more than 175,000; transferring to the assessors in such cities the duties in regard to the assessment of real estate formerly devolved upon the commissioners of the revenue; repealing all provisions of law relating to the equalization of real estate assessments insofar as they applied to such cities; and relating to other connected matters.

2. Chapter 29 of the Acts of Assembly of 1947, approved January 29, 1947, authorizing provision for the annual general reassessment of real estate, the appointment of assessors, and the appointment of boards of review, in cities of not less than 125,000 nor more than 190,000; conferring on such boards of review the powers exercised by boards of equalization; and relating to other connected matters.

3. Chapter 211 of the Acts of Assembly of 1944, amended by Chapter 167 of the Acts of Assembly of 1946 (Repealed by Acts of Assembly of 1952, Chapter 636).

4. Chapter 65 of the Acts of Assembly of 1944, approved February 26, 1944, as amended by Chapter 80 of the Acts of Assembly of 1954, and Chapter 624 of the Acts of Assembly of 1968, authorizing, in cities of not less than 40,000 nor more than 50,000, provision for the general reassessment of real estate and equalization of assessments every ~~1~~ *one, 2 two, 3 three or 4 four* years, and the appointment of assessors to perform these duties; conferring on the assessors certain duties formerly imposed upon commissioners of the revenue; and relating to other connected matters.

5. Chapter 17 of the Acts of Assembly of 1947, approved January 29, 1947, as amended by Chapter 29 of the Acts of Assembly of 1952, Ex. Sess., authorizing, in cities having a population of not less than 30,000 nor more than 31,000, provision for the annual general reassessment of real estate and equalization of assessments, and the appointment of assessors to perform these duties; conferring on the assessors certain duties formerly imposed upon commissioners of the revenue; and relating to other connected matters.

6. Chapter 146 of the Acts of Assembly of 1942, approved March 9, 1942, authorizing, in any city adjoining a county having a density of more than 1,000 per square mile, provision for the annual general reassessment of real estate and equalization of assessments, and the appointment of assessors to perform these duties; conferring on the assessors certain duties formerly imposed upon commissioners of the revenue; and relating to other connected matters.

7. Chapter 189 of the Acts of Assembly of 1946, approved March 15, 1946, as amended by Chapter 325 of the Acts of Assembly of 1950, authorizing, in any county adjoining a county having a population density of 1,000 or more per square mile, provision for the annual general reassessment of real estate and equalization of assessments, and the appointment of assessors to perform these duties; conferring on the assessors certain duties formerly imposed upon commissioners of the revenue; and relating to other connected matters.



8. Chapter 237 of the Acts of Assembly of 1942, amended by Chapter 44 of the Acts of Assembly of 1946 and Chapter 59 of the Acts of Assembly of 1948.

9. Chapter 345 of the Acts of Assembly of 1942, approved March 31, 1942, authorizing, in any county adjoining a city of more than 190,000, and any county with an area of less than ~~seventy~~ 70 square miles of highland, provision for the annual general reassessment of real estate and the equalization of assessments, and the appointment of assessors to perform such duties; conferring upon the assessors certain duties imposed by general law on commissioners of the revenue; and relating to other connected matters.

10. Chapter 237 of the Acts of Assembly of 1946, approved March 25, 1946, authorizing, in counties having an area of more than 135 square miles but less than 152 square miles, and a population of more than 4,000 but less than 8,000, provision for boards for the annual general reassessment of real estate and equalization of assessments; conferring on the assessors certain duties imposed by general law upon commissioners of the revenue; and relating to other connected matters.

11. Chapter 85 of the Acts of Assembly of 1948, approved March 3, 1948, codified in Michie Supplement 1948 as Tax Code § 348b, as amended by Chapter 266 of the Acts of Assembly of 1952, providing, in counties of not more than 30,000 adjoining cities of not less than 100,000 and not more than 150,000, for continuing boards of assessors to meet annually and perform the duties imposed upon boards of assessors of real estate assessments by general law, and relating to other connected matters, is incorporated in this Code by this reference.

§ 58.1-3374. Qualifications of members; vacancies; maximum terms.

Except as provided in § 58.1-3371 or § 58.1-3373, every board of equalization shall be composed of not less than three nor more than five members ~~who shall be freeholders in the county or city for which they are to serve and who shall be selected by the court or judge from the citizens of the county or city.~~ *All members of every board of equalization shall be residents, a majority of whom shall be freeholders, in the county or city for which they are to serve and shall be selected from the citizens of the county or city. Appointments to the board of equalization shall be broadly representative of the community. Thirty percent of the members of the board shall be commercial or residential real estate appraisers, other real estate professionals, builders, developers, or legal or financial professionals, and at least one such member shall sit in all cases involving commercial, industrial or multi-family residential property, unless waived by the taxpayer.* No member of the board of assessors shall be eligible for appointment to the board of equalization for the same reassessment. In order to be eligible for appointment, each prospective member of such board shall attend and participate in the basic course of instruction given by the Department of Taxation under § 58.1-206. *In addition, at least once in every four years of service on a board of equalization, each member of a board of equalization shall take continuing education instruction provided by the Tax Commissioner pursuant to § 58.1-206.* Any vacancy occurring on any board of equalization shall be filled for the unexpired term by the authority making the original appointment.

*In no case shall a person serve as a member of a board of equalization for more than nine consecutive years, and upon the expiration of such nine consecutive years such person shall not be eligible for reappointment for a period of three years.*

§ 58.1-3378. Sittings; notices thereof.

Each board of equalization shall sit at and for such time or times as may be necessary to discharge the duties imposed and to exercise the powers conferred by this chapter. Of each sitting public notice shall be given at least ~~ten~~ 10 days beforehand by publication in a newspaper having general circulation in the county or city and, in a county, also 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 board shall sit at the place or places and on the days named therein for the purpose of equalizing real estate assessments in such county or city and for the purpose of hearing complaints of inequalities wherein the property owners allege a lack of uniformity in assessment, or errors in acreage in such real estate assessments. *The board also shall hear complaints that real property is assessed at more than fair market value. Except as otherwise provided by the Code of Virginia:*

*1. The fair market value of real property shall be established by the board as of January 1 of the applicable year; or*

*2. If a county or city has adopted July 1 as its tax day for real property pursuant to § 58.1-3011, then, for other than public service corporation property, the fair market value of real property shall be established by the board as of July 1 of the applicable year.*

The governing body of any county or city may provide by ordinance the date by which applications must be made by property owners or lessees for relief. Such date shall not be earlier than ~~thirty~~ 30 days after the termination of the date set by the assessing officer to hear objections to the assessments as provided in § 58.1-3330. If no applications for relief are received by such date, the board of equalization shall be deemed to have discharged its duties. Such governing body may also provide by ordinance the deadline by which all applications must be finally disposed of by the board of equalization. All such deadlines shall be clearly stated on the notice of assessment.

§ 58.1-3379. Hearing complaints and equalizing assessments.

*A. The board shall hear and give consideration to such complaints and shall adjust and equalize such assessments and shall, moreover, be charged with the especial duty of increasing as well as decreasing assessments, whether specific complaint be laid or not, if in its judgment, the same be necessary to equalize and accomplish the end that the burden of taxation shall rest equally upon all citizens of such county or city.*

*B. In all cases brought before the board, there shall be a presumption that the valuation determined by the assessor is correct, and the board shall be advised that it is not necessary that the taxpayer show that the assessment is a result of manifest error or disregard of controlling evidence, but rather that the standard of proof is in accordance with subsection C.*

*C. The burden of proof shall be upon a taxpayer seeking relief to show that the property in question is valued at more than its fair market value, that the assessment is not uniform in its application, or that the assessment is otherwise not equalized. In order to receive relief, the taxpayer must produce substantial evidence that the valuation determined by the assessor is erroneous and was not arrived at in accordance with generally accepted appraisal practice. Mistakes of fact, including computation, that affect the assessment shall be deemed not to be in accordance with generally accepted appraisal practice.*

D. The commissioner of the revenue *or other local assessing officer* of such county or city shall, when requested, attend the meetings of the board, without additional compensation, and shall call the attention of the board to such inequalities in real estate assessments in his county or city as may be known to him.

E. Every board of equalization may go upon and inspect any real estate subject to *adjustment or* equalization by it.

F. *The burdens and standards set out in subsections B and C shall apply in hearings before the board and nothing contained in this section shall be construed to change or have any effect upon the burdens and standards applicable to applications to correct erroneous assessments filed with circuit courts pursuant to §§ 58.1-3984 through 58.1-3987.*

§ 58.1-3380. Taxpayer or local authorities may apply for equalization.

Any taxpayer may apply to the board of equalization for the *adjustment to fair market value and* equalization of his assessment, including errors in acreage, and any county or city through its appointed representative or attorney may apply to the board of equalization to *adjust an assessment of real property to its fair market value and to* equalize the assessment of any taxpayer.

§ 58.1-3384. Minutes and copies of orders.

The board shall keep minutes of its meetings and enter therein all orders made and transmit promptly copies of such orders as relate to the increase or decrease of assessments to the taxpayer and commissioner of the revenue. *The orders shall be recorded on forms prepared by the Tax Commissioner and provided to localities by the Department of Taxation or on forms prepared by the board that contain, at a minimum, all the information required on the forms prepared by the Tax Commissioner.*

§ 58.1-3984. Application to court to correct erroneous assessments of local levies generally.

A. Any person assessed with local taxes, aggrieved by any such assessment, may, unless otherwise specially provided by law (*including, but not limited to, as provided under (i) § 15.2-717 and (ii) § 3 of Chapter 261 of the Acts of Assembly of 1936 (which was continued in effect by § 58-769 of the Code of Virginia; and now continued in effect by § 58.1-3260), as amended by Chapter 422 of the Acts of Assembly of 1950, as amended by Chapter 339 of the Acts of Assembly of 1958, and as amended by the 2003 Regular Session of the General Assembly*), (~~i~~ a) within three years from the last day of the tax year for which any such assessment is made, (~~ii~~ b) within one year from the date of the assessment, (~~iii~~ c) within one year from the date of the Tax Commissioner's final determination under § 58.1-3703.1 A 5 or § 58.1-3983.1 D, or (~~iv~~ d) within one year from the date of the final determination under § 58.1-3981, whichever is later, apply for relief to the circuit court of the county or city wherein such assessment was made. The application shall be before the court when it is filed in the clerk's office. In such proceeding the burden of proof shall be upon the taxpayer to show that the property in question is valued at more than its fair market value or that the assessment is not uniform in its application, or that the assessment is otherwise invalid or illegal, but it shall not be necessary for the taxpayer to show that intentional, systematic and willful discrimination has been made. The proceedings shall be conducted as an action at law before the court, sitting without a jury. The county or city attorney, or if none, the attorney for the Commonwealth, shall defend the application.

B. In the event it comes or is brought to the attention of the commissioner of the revenue of the locality that the assessment of any tax is improper or is based on obvious error and should be corrected in order that the ends of justice may be served, and he is not able to correct it under § 58.1-3981, the commissioner of the revenue shall apply to the appropriate court, in the manner herein provided for relief of the taxpayer. Such application may include a petition for relief for any of several taxpayers.

2. That § 2 of Chapter 261 of the Acts of Assembly of 1936 (which was continued in effect by § 58-769 of the Code of Virginia; and now continued in effect by § 58.1-3260 of the Code of Virginia) as amended by Chapter 339 of the Acts of Assembly of 1958 is amended and reenacted as follows:

§ 2. All duties now devolved upon the commissioner of the revenue with respect to the assessment of real estate and making up the land books in such cities, shall be transferred to and devolved upon the assessor or assessors to be appointed pursuant to this act, *including the duty and power to assess omitted real estate taxes for the then current year or any tax year of the three tax years last past as provided in § 58.1-3904 of the Code of Virginia*. All such real estate shall be assessed at its fair market value, and taxes for each year on such real estate shall be extended by such assessor or assessors on the basis of the last assessment made prior to such year, subject to such changes as may have been lawfully made. The assessor or assessors, upon completion of each annual assessment and final recordation thereof in the land book, shall certify thereon in writing on oath that all real estate subject to taxation by such cities has been assessed by him or them at the fair market value thereof and that there are no errors on the face of the land book. In case of the absence, incapacity, death, resignation or removal from office of the assessor or assessors or failure, refusal or neglect so to do, and because thereof, the land book is not so certified when or after such assessment is finally recorded therein, the governing body of such cities shall designate a person in the office of the assessor or assessors who can make such certification on oath to make the certification within ~~thirty~~ 30 days from the final recordation of such annual assessment in the land book.

3. That § 3 of Chapter 261 of the Acts of Assembly of 1936 (which was continued in effect by § 58-769 of the Code of Virginia; and now continued in effect by § 58.1-3260 of the Code of Virginia), as amended by Chapter 422 of the Acts of Assembly of 1950, and as amended by Chapter 339 of the Acts of Assembly of 1958, is amended and reenacted as follows:

§ 3. The ~~corporation or hustings~~ *circuit* court of any such city or the judge thereof in vacation shall before the first day of July in each year appoint for such city a board of review of real estate assessments, to be composed of three members, who shall be ~~freeholders residents, a majority of whom shall be freeholders~~, of the city for which they serve, any two of whom shall have authority to act for the board. One member of the board shall be a real estate broker as defined by § ~~54-730~~ 54.1-2100 of the Code of Virginia, one member of the board shall be a contractor as defined in § ~~58-297~~ 58.1-3714 of the Code of Virginia, and one member of the board shall be a person who shall have had at least five years' experience in appraising the value of real estate. The terms of such members shall commence on the date of their appointment and shall expire on the thirtieth day of November of the year in which they are appointed unless such terms are extended. The *circuit* court or the judge thereof in vacation may extend the terms of the members of the said board of review and shall fill any vacancy therein for the unexpired term. The members of the board shall receive per diem compensation for the time actually engaged in the duties of the board, to be fixed by the *circuit* court or the judge thereof in vacation and to be paid out of the treasury of such city; provided, however, the said *circuit* court or judge may limit the per diem

compensation to such number of days as in its or his judgment is sufficient for the completion of the work of the board. Such board of review shall have and may exercise the power to review any assessment of real estate made by the assessor or assessors appointed pursuant to § 1 of this chapter in the year in which they serve upon the complaint of the owner of the real estate, and to change, revise, correct and amend any such assessment, and to that end shall have all the powers conferred upon the said assessor or assessors. The board may adopt any regulations providing for the oral presentation, without formal petition or other pleadings or request for review, and looking to the further facilitation and simplification of proceedings before the board. The assessor or one of the assessors appointed pursuant to § 1 of this chapter shall attend and participate in the proceedings of, but shall not vote in, the meetings of the board. Any person or any such city aggrieved by any assessment made by the assessor or assessors appointed pursuant to § 1 of this chapter or by the board of review may apply for relief to the ~~corporation or hustings circuit~~ court of such city within one year from the thirty-first day of December of the year in which such assessment is made, ~~and the procedure in such cases shall be in the manner prescribed by §§ 58-1145 to 58-1151, both inclusive, of the Code of Virginia for assessments made prior to January 1, 2005; within two years from December 31 of the year in which such assessment is made for assessments made on and after January 1, 2005, but prior to January 1, 2007; and within the timeframe as provided by general law pursuant to § 58.1-3984 of the Code of Virginia for assessments made on and after January 1, 2007. No person may make such application for a year other than the current year unless such person has provided to the assessor, commissioner of the revenue, or the governing body, written notice of disagreement with the assessment, during the applicable tax year. All other procedures in such cases shall be in the manner prescribed by §§ 58.1-3984 through 58.1-3989, both inclusive, of the Code of Virginia.~~

4. That the provisions of this act shall apply to complaints filed with a board of equalization beginning with each county's, city's and town's first tax year commencing on or after January 1, 2004.

5. That the Tax Commissioner, pursuant to § 58.1-3384 of the Code of Virginia, shall, by no later than January 1, 2004, design order forms to be used by boards of equalization. The provisions of the Administrative Process Act (§ 2.2-4000 et seq.) shall not apply to the development of such order forms.

6. That the Tax Commissioner shall, by no later than January 1, 2004, update his basic course of instruction for board of equalization members to incorporate the provisions of this act, including, but not limited to, what constitutes evidence of generally accepted appraisal practice and fair market value.

7. That the Tax Commissioner shall monitor the results of appeals of assessments of real property to boards of equalization and shall provide a report to the General Assembly by October 1, 2006, and such report shall be posted on the General Assembly's website. For purposes of such report, every board of equalization shall provide, upon request of the Tax Commissioner, information as necessary to evaluate the impact of the provisions of this act. The Tax Commissioner shall meet with interested parties to determine the elements to be included in such report to the General Assembly.

**In addition, each board of equalization shall prepare an annual written report of their actions and shall make such report available, upon request, to the public, the local governing body of the respective county, city, or town and to the Tax Commissioner.**

8. That any member of a board of equalization who, as of January 1, 2004, has not met continuing education requirements as provided under this act shall take such educational courses as soon as practical.

9. That, subject to the provisions of the tenth enactment clause of this act, any current member of a board of equalization who has served at least nine consecutive years immediately prior to January 1, 2004, shall be allowed to complete his current term of service, and upon completion of such term, shall not be eligible for reappointment for a period of three years.

10. That in any county, city or town where less than 30 percent of the members of the board of equalization are commercial or residential real estate appraisers, other real estate professionals, builders, developers, or legal or financial professionals, the appointing authority shall ensure that at least one member of such board so qualifies no later than January 1, 2004, and shall thereafter, as soon as possible, in accordance with prevailing law, change the membership of such board of equalization to meet this 30 percent requirement.

11. That in any locality in which, prior to July 1, 2003, a person aggrieved by a real estate tax assessment was required to make an application for correction of such assessment to the board of equalization of such locality and in which the board was required to make a final determination on such application, both as a prerequisite for jurisdiction of the circuit court of such locality in any application for relief of such assessment, such requirements shall continue in effect in such locality as a prerequisite for jurisdiction of the circuit court.

12. That the fifth, sixth, and tenth enactments of this act are effective July 1, 2003. All other provisions of this act are effective January 1, 2004.

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# **Appendix B**

Map No. \_\_\_\_\_  
Order No. \_\_\_\_\_

# Real Property Appeal Questionnaire

(To be completed by the board of equalization upon the final determination of each appeal)

Name of Owner: \_\_\_\_\_

Property Address: \_\_\_\_\_

Property Description: \_\_\_\_\_

Classification of property :

Residential: \_\_\_\_\_

Commercial: \_\_\_\_\_

Multifamily: \_\_\_\_\_

Industrial: \_\_\_\_\_

Agricultural: \_\_\_\_\_

Assessed value on appeal \$ \_\_\_\_\_  
  
Value determined by  
Board of Equalization \$ \_\_\_\_\_

Reason for appeal (check each reason that is applicable):

Assessment not uniform in relation to comparable property: \_\_\_\_\_

Assessment exceeds fair market value: \_\_\_\_\_

Assessment based on incorrect data: \_\_\_\_\_

Assessment not determined in  
accordance with generally accepted appraisal practice: \_\_\_\_\_

Other reasons (please explain): \_\_\_\_\_

\_\_\_\_\_

Reason for change, if any (check all applicable reasons):

Assessment not uniform in relation to comparable property: \_\_\_\_\_

Assessment exceeded fair market value: \_\_\_\_\_

Assessment based on incorrect data: \_\_\_\_\_

Assessment not determined in  
accordance with generally accepted appraisal practice: \_\_\_\_\_

Other reasons (please explain): \_\_\_\_\_

\_\_\_\_\_



# Appendix C

**Annual Report**

**Board of Equalization**

**City/County of \_\_\_\_\_**

**Assessment Year: \_\_\_\_\_**

Names and Occupation (if retired, give former occupation) of Members of Board of Equalization or Review:

How Often Does Your Locality Conduct Reassessments?

---

Total Number of Appeals Received: \_\_\_\_\_

Locality subtotals by property classification:

Residential: \_\_\_\_\_

Commercial: \_\_\_\_\_

Multifamily: \_\_\_\_\_

Industrial: \_\_\_\_\_

Agricultural: \_\_\_\_\_

---

Number of Appeals Where Values were changed: \_\_\_\_\_ Reduced

\_\_\_\_\_ Increased

\_\_\_\_\_ Total

Locality subtotals by property classification:

	Reduced	Increased	Total
Residential:	_____	_____	_____
Commercial:	_____	_____	_____
Multifamily:	_____	_____	_____
Industrial:	_____	_____	_____
Agricultural:	_____	_____	_____

---

Please indicate locality subtotals for each category of "reasons for appeal" below. In instances with more than one reason, please include only the main or controlling reason.

Reasons for Appeal:

Assessment not uniform in relation to comparable property: \_\_\_\_\_

Assessment exceeded fair market value: \_\_\_\_\_

Assessment based on incorrect data: \_\_\_\_\_

Assessment not determined in  
accordance with generally accepted appraisal practice: \_\_\_\_\_

Other reasons: \_\_\_\_\_

---

Please indicate locality subtotals for each category of "reasons for change" below. In instances with more than one reason, please include only the main or controlling reason.

Reasons for Change:

Assessment not uniform in relation to comparable property: \_\_\_\_\_

Assessment exceeded fair market value: \_\_\_\_\_

Assessment based on incorrect data: \_\_\_\_\_

Assessment not determined in  
accordance with generally accepted appraisal practice: \_\_\_\_\_

Other reasons: \_\_\_\_\_

---

Legislation passed in the 2003 Session of the General Assembly requires the Department of Taxation to update its basic course of instruction for board of equalization members to include what constitutes evidence of generally accepted appraisal practice and fair market value. Has this enhanced training of your newly appointed board of equalization members better prepared them to assume their legal duties?

The law requires all board of equalization members to attend continuing education provided by the Department of Taxation at least once in every four years. Has this additional training of your incumbent board of equalization members better prepared them to perform their legal duties?

Is your Board of Equalization in compliance with the requirement for continuing education?

How many Board members were required to take the additional continuing education prior to their appointment?

How many Board members were excused from service on the board or not reappointed for failure to attend continuing education?

The law requires that appointments to the board of equalization be broadly representative of the community and that thirty percent of the board be real estate professionals, builders, developers or legal or financial professionals. Is your Board of Equalization in compliance with the requirement for broad representation?

How many Board members were excused from service on the board or not reappointed due to this requirement?

Was meeting the thirty percent representation requirement a hardship?

The law limits board members to a nine-year term. Are there now serving any Board members whose service exceeds nine years?

How many Board members have left service because of the nine-year term limit since the last report?

The law states that there shall be a presumption that the valuation determined by the assessor is correct, and that it is not necessary that the taxpayer show that the assessment is a result of manifest error or disregard of controlling evidence. But, the taxpayer bears the burden of showing that the property in question is valued at more than its fair market value, that the assessment is not uniform in its application, or that the assessment is otherwise not equalized. In order for the Board to grant relief, the taxpayer must show substantial evidence that the valuation determined by the assessor is erroneous and was not arrived at in accordance with generally accepted appraisal practice. Does the Board acknowledge and apply these standards in case decisions?

If not, state the reason for such noncompliance with the law.

The law requires each board of equalization to prepare this annual written report of its actions. Have the Board any suggestions for improving this reporting process?

If yes, please state the suggestion(s).

# Appendix D

COMMONWEALTH OF VIRGINIA

**Board of Equalization of Real Estate Assessments**

YEAR \_\_\_\_\_

\_\_\_\_\_  
Name of Owner

\_\_\_\_\_  
Street Address

\_\_\_\_\_  
City State Zip Code

Map No. \_\_\_\_\_

Order No. \_\_\_\_\_

**ORDER EQUALIZING REAL ESTATE ASSESSMENT FOR THE**

County/City \_\_\_\_\_

Incorporated Town \_\_\_\_\_

District/ Ward/ Borough \_\_\_\_\_

Description \_\_\_\_\_  
(Lot, Block & Section if applicable)

	Number of acres in each tract	VALUE OF LAND		Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	TOTAL VALUE	
		Fair market value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot.	Use value of eligible land including the value of standing timber trees owned by the owner of the land and the fair market value of other land including the land area required by the farmhouse - or any other structure not related to special use.			Total fair market value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by others and the owners of the land or lot.	Total use value of eligible land including the value of standing timber trees owned by the owner of the land or lot and the fair market value of other land and buildings and improvements, also standing timber trees owned by others than the owners of the land or lot.
Assessment on Land Book							
Equalized Assessment							

THIS ORDER, equalizing the real estate assessment aforesaid, in the manner aforesaid, is this day made by this board of equalization in conformity with law, after giving all notice required by law; and it is directed that this order be entered in the minutes of this board, and that one copy of this order be promptly transmitted to the taxpayer aforesaid and one copy to the commissioner of the revenue of this county.

Given under our hands this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
Chairman.

Teste:

\_\_\_\_\_  
Secretary.

**NOTES**

This order must be prepared in triplicate and copies disposed of as above indicated. A separate order is required for each assessment charged.

# **Appendix E**



Locality	Year	Reassessment Cycle	Number of Parcels	Number of Appeals	Residential	Commercial	Multifamily	Industrial	Agricultural	Reduced	Increased	
Albemarle	2005	Biennially	37,844	43	38	2	2	1	0	7	0	
Buena Vista City	2004	Every 2 years	3,202	27	24	3	0	0	0	0	0	
Carroll	2004	Every 6 years	31,561	432	341	16	3	3	69	157	3	
Charlottesville	2004	Annually	13,671	3	3	0	0	0	0	2	0	
Charlottesville	2005	Annually	13,671	4	*Questions not answered							
Chesapeake	2004	Annually	76,355	12	3	7	2	0	0	0	0	
Chesapeake	2006	Annually	76,355	9	6	6	0	0	0	0	0	
Chesterfield	2004	Annually	114,030	63	46	10	0	7	0	3	0	
Chesterfield	2005	Annually	114,030	33	19	8	0	5	1	1	0	
Chesterfield	2006	Annually	114,030	30	26	0	0	1	3	3	0	
Fairfax County	2004	Annually	339,849	327	143	141	16	27	0	53	2	
Fairfax County	2005	Annually	339,849	455	240	199	3	13	0	55	3	
Falls Church	2004	Annually	4,400	29	18	9	2	0	0	7	0	
Floyd	2005	Every 4 years	39,600	97	38	2	0	0	61	64	0	
Frederick	2005	Every 4 years	39,600	356	321	11	0	1	23	126	0	
Giles	2005	Every 6 years	11,218	696	*Questions not answered							
Goochland	2005	Every 2 years	13,723	115	20	67	0	0	28	15	1	
Greene	2005	Every 2 years	9,200	54	49	0	0	1	4	45	0	
Halifax	2006	Biennially	30,553	185	103	7	0	5	70	53	14	
Hanover	2004	Annually	41,131	53	50	3	0	0	0	11	1	
Hanover	2005	Annually	41,131	80	44	17	4	0	15	21	0	
Hanover	2006	Annually	41,131	33	16	7	0	2	8	2	0	
Henrico	2004	Annually	103,487	62	45	13	3	1	0	41	1	
Henry	2005	Every 4 years	56,000	34	5	15	1	4	9	11	0	
James City	FY05	Annually	28,529	25	22	1	0	0	2	9	0	
King George	2006	Every 4 years	10,940	142	44	9	0	0	89	61	3	
Louisiana	2006	Annually	28,000	82	16	3	0	0	63	3	0	
Lynchburg	FY04	Biennial	29,708	63	23	40	0	0	0	35	0	
Martinsville City	2005	Biennially	11,248	28	10	14	1	3	0	10	1	
Northway	2006	Every 6 years	15,782	121	111	10	0	0	0	55	0	
Petersburg	2004	Annually	13,887	5	4	1	0	0	0	3	0	
Poquoson	2004	Every 2 years	4,878	26	25	1	0	0	0	14	0	
Portsmouth	FY05	Annually	33,250	1	1	0	0	0	0	1	0	
Prince William	2005	Annually	124,874	34	12	15	5	0	0	2	2	
Pulaski	2004	Every 6 years	30,053	237	143	26	1	1	66	154	0	
Roanoke	2004	Annually	38,568	19	11	4	5	0	2	6	0	
Roanoke	2005	Annually	38,568	25	19	4	1	0	1	8	0	
Salem	2005	Biennial	10,228	3	3	0	0	0	0	1	0	
Spotsylvania	2004	Biennial	57,000	81	53	13	7	0	8	18	1	
Stafford	2004	Biennially	43,584	32	18	8	1	0	5	7	0	
Stafford	2006	Biennially	43,584	55	41	5	0	0	9	13	0	
Stafford	FY05	Annually	35,000	20	18	2	0	0	8	3	0	
Waynesboro	2005	Every 2 years	9,072	5	3	1	1	0	0	2	0	
Williamsburg	2005	Annually	3,700	1	1	0	0	0	0	0	0	
Williamsburg	2006	Annually	3,700	0	0	0	0	0	0	0	0	
Winchester	2005	Every 2 years	9,399	49	44	4	0	1	0	34	5	
York	2004	Biennially	22,815	61	47	12	1	0	0	41	0	
York	2006	Biennially	22,815	57	47	8	2	0	0	32	0	
			2,348,532	4,404	2,314	721	61	76	538	1,438	45	
				0.188%	62.47%	19.47%	1.65%	2.05%	14.52%	32.65%	1.02%	

\*The results have been adjusted to allow for the data that is missing in the indicated rows.

Locality	Residential Reduced	Residential Increased	Commercial Reduced	Commercial Increased	Multifamily Reduced	Multifamily Increased	Industrial Reduced	Industrial Increased	Agricultural Reduced	Agricultural Increased
Albemarle	7	0	0	0	0	0	0	0	0	0
Buena Vista City	24	0	3	0	0	0	0	0	0	0
Carrroll	116	2	7	0	1	0	3	0	30	1
Charlottesville	2	0	0	0	0	0	0	0	0	0
Charlottesville	1	0	0	0	0	0	0	0	0	0
Chesapeake	0	0	0	0	0	0	0	0	0	0
Chesapeake	0	0	0	0	0	0	0	0	0	0
Chesterfield	1	0	1	0	0	0	1	0	0	0
Chesterfield	3	0	0	0	0	0	0	0	1	0
Chesterfield	0	0	0	0	0	0	0	0	0	0
Fairfax County	29	2	16	0	3	0	5	0	0	0
Fairfax County	44	2	9	0	0	1	2	0	0	0
Falls Church	7	0	0	0	0	0	0	0	0	0
Floyd	21	0	2	0	0	0	0	0	38	0
Frederick	118	0	3	0	0	0	1	0	4	0
Giles	196	5	18	0	0	0	0	0	10	0
Goochland	5	0	7	1	0	0	0	0	3	0
Greene	44	0	0	0	0	0	0	0	1	0
Halifax	37	7	2	0	0	0	3	0	11	7
Hanover	9	1	2	0	0	0	0	0	0	0
Hanover	16	0	5	0	0	0	0	0	0	0
Hanover	2	0	0	0	0	0	0	0	0	0
Henrico	33	1	7	0	1	0	0	0	0	0
Henry	3	0	4	0	0	0	4	0	0	0
James City	*Questions not answered									
King George	19	0	3	0	0	0	0	0	39	3
Louisa	1	0	0	0	0	0	0	0	2	0
Lynchburg	6	0	29	0	0	0	0	0	0	0
Martinsville City	5	1	4	0	0	0	1	0	0	0
Nottoway	*Questions not answered									
Petersburg	3	0	0	0	0	0	0	0	0	0
Poquoson	13	0	1	0	0	0	0	0	0	0
Portsmouth	1	0	0	0	0	0	0	0	0	0
Prince William	0	0	1	2	0	0	0	0	1	0
Pulaski	96	0	10	0	1	0	0	0	47	0
Roanoke	3	0	1	0	0	0	0	0	2	0
Roanoke	7	0	0	0	0	0	0	0	0	0
Salem	1	0	0	0	0	0	0	0	1	0
Spotsylvania	11	1	5	0	0	0	0	0	0	0
Stafford	6	0	1	0	0	0	0	0	2	0
Stafford	11	0	2	0	0	0	0	0	0	0
Suffolk	7	1	1	2	0	0	0	0	0	0
Waynesboro	1	0	1	0	0	0	0	0	0	0
Williamsburg	0	0	0	0	0	0	0	0	0	0
Williamsburg	0	0	0	0	0	0	0	0	0	0
Winchester	31	5	2	0	0	0	1	0	0	0
York	34	0	6	0	1	0	0	0	0	0
York	25	0	7	0	0	0	0	0	0	0
	999	28	160	5	7	1	21	0	192	11
	36.82%	1.05%	20.00%	0.70%	11.48%	1.64%	27.63%	0.00%	33.96%	2.05%

\*The results have been adjusted to allow for the data that is missing in the indicated rows.

Locality	Basis for Appeal			Basis for Change			Training Better Helped*repairs required	Trained	#	30% Minimum	#	30% Dismiss	#	30% Hdshp.	Exc. 9 yr. Svc.	Left Stds. Appl. Sugg	
	Uniform	FMV	Data	Principle	Other	Principle											Other
Albemarle	0	43	0	0	0	7	0	0	0	0	0	0	0	0	0	0	0
Buena Vista City	20	27	2	2	0	20	2	0	0	0	0	0	0	0	0	0	0
Carroll	1	412	16	0	3	118	29	0	0	0	0	0	0	0	0	0	0
Charlottesville	0	3	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0
Charlottesville	0	1	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0
Chesapeake	*Questions not answered properly.																
Chesapeake	*Questions not answered properly.																
Chesapeake	22	38	0	0	3	0	1	2	0	0	0	0	0	0	0	0	0
Chesapeake	5	27	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0
Chesapeake	8	21	0	0	1	2	0	0	0	0	0	0	0	0	0	0	0
Fairfax County	29	73	8	0	1	19	28	5	0	0	0	0	0	0	0	0	0
Fairfax County	30	106	3	0	0	14	26	0	0	0	0	0	0	0	0	0	0
Falls Church	8	16	5	0	0	3	3	1	0	0	0	0	0	0	0	0	0
Floyd	21	29	6	0	0	25	22	10	0	0	0	0	0	0	0	0	0
Frederick	107	215	26	0	8	77	28	19	0	0	0	0	0	0	0	0	0
Giles	8	677	11	0	0	*Questions not answered											
Goochland	3	112	0	0	0	5	10	1	0	0	0	0	0	0	0	0	0
Greene	*The remainder of this report was not submitted.																
Halifax	28	130	27	0	0	9	19	39	0	0	0	0	0	0	0	0	0
Hanover	1	48	4	0	0	2	4	6	0	0	0	0	0	0	0	0	0
Hanover	29	78	17	0	0	2	14	5	0	0	0	0	0	0	0	0	0
Hanover	4	24	5	0	0	0	0	2	0	0	0	0	0	0	0	0	0
Henrico	2	56	2	0	2	4	34	4	0	0	0	0	0	0	0	0	0
Henry	26	8	0	0	0	7	4	4	0	0	0	0	0	0	0	0	0
James City	15	8	2	0	0	6	2	1	0	0	0	0	0	0	0	0	0
King George	61	37	18	0	12	21	16	50	0	0	0	0	0	0	0	0	0
Louisiana	*Questions not answered properly.																
Lynchburg	6	38	1	0	18	6	28	1	0	0	0	0	0	0	0	0	0
Martinsville City	0	19	7	0	2	0	0	10	0	0	0	0	0	0	0	0	0
Nottoway	13	98	7	0	3	3	45	7	0	0	0	0	0	0	0	0	0
Petersburg	2	4	0	0	0	1	2	0	0	0	0	0	0	0	0	0	0
Poquoson	26	0	0	0	0	14	0	0	0	0	0	0	0	0	0	0	0
Portsmouth	0	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0
Prince William	4	7	0	0	1	0	15	0	0	0	0	0	0	0	0	0	0
Pulaski	47	87	15	3	2	7	113	32	0	0	0	0	0	0	0	0	0
Roanoke	0	19	0	0	0	0	6	0	0	0	0	0	0	0	0	0	0
Roanoke	0	25	0	0	0	0	8	0	0	0	0	0	0	0	0	0	0
Salem	1	1	0	0	1	0	0	1	0	0	0	0	0	0	0	0	0
Spotsylvania	5	5	4	8	5	5	5	4	8	5	4	0	0	0	0	0	0
Stafford	15	17	0	0	0	5	1	0	0	0	0	0	0	0	0	0	0
Stafford	9	35	0	0	11	3	4	2	0	0	0	0	0	0	0	0	0
Suffolk	3	15	1	0	1	3	7	1	0	0	0	0	0	0	0	0	0
Waynesboro	0	5	0	0	0	0	5	0	0	0	0	0	0	0	0	0	0
Williamsburg	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0
Williamsburg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Winchester	28	16	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
York	10	32	6	0	10	7	23	3	0	0	0	0	0	0	0	0	0
York	40	9	0	0	0	18	4	8	0	0	0	0	0	0	0	0	0
	637	2,622	199	13	96	327	610	282	10	28	110	0	0	0	0	0	23
	15.00%	61.74%	4.69%	0.31%	2.26%	27.11%	50.58%	23.38%	0.83%	2.32%							
*The results have been adjusted to allow for the data that is missing in the indicated rows.																	