

**RULES OF PROCEDURE
NORTHAMPTON COUNTY BOARD OF EQUALIZATION
OF REAL ESTATE ASSESSMENTS**

APRIL 1, 2008

1. Source of Authority

1.1 The Northampton County Board of Equalization of Real Estate Assessments (BOE) acts under the authority and powers conferred upon it by the provisions of Article 14 (58.1-3370 et seq.) of Chapter 32 of Title 58.1 of the Code of Virginia, as amended.

2. Officers

2.1 The elected officers of the BOE shall be the Chairman and Secretary.

2.2 At the BOE's organizational meeting the Chairman and Secretary shall be elected for their term ending October 31, 2008. A vice-chairman may be appointed by the chairman at that meeting.

3. Duties of Officers

3.1 The Chairman shall:

3.1.1 Preside at all meetings of the BOE.

3.1.2 Report to the BOE the contents of all official BOE communications.

3.1.3 Prepare and publish advertisement for all meetings of the BOE.

3.1.4 Prepare and submit an annual written report to the Board of Supervisors and Virginia Department of Taxation, these reports are to be approved by a majority of the members of the BOE.

3.1.5 Perform all other proper duties assigned by a majority vote of the BOE.

3.1.6 The Vice Chairman shall act in the absence or physical inability of the Chairman to perform his duties.

- 3.3 The Secretary shall:
- 3.3.1 Ensure that the minutes of each BOE meeting are prepared, approved, and available.
 - 3.3.2 Ensure the preparation of notice of the agenda and actions of the BOE.
 - 3.3.3 Act in the absence or inability of the other officers to perform their duties.

4. Meetings

- 4.1 Meetings of the BOE shall be held at the time and place designated and published pursuant to the Code of Virginia, 58.1-3378.
- 4.2 Regular meetings may be adjourned to a date certain, as the business of the BOE requires.
- 4.3 All meetings, regular and adjourned, of the BOE shall be open to the public.
 - 4.3.1 All meetings will be conducted in accordance with Chapter 37 of Title 2.2 of "The Virginia Freedom of Information Act" (VFOIA).
 - 4.3.2 Any person seeking to photograph, film, record, or otherwise reproduce any portion of a BOE meeting required to be open, may do so, as long as the placement and use of equipment will not interfere with the proceedings. (Section 2.2-3707 (H), VFOIA).
- 4.4 A majority of BOE members shall constitute a quorum for BOE meetings.
- 4.5 All actions of the BOE shall be determined by a majority vote of members, including the Chairman, who are present.
- 4.6 The BOE shall be guided by Robert's Rules of Order.

5. Order of Business

5.1 The suggested order of business for meetings shall be:

- 1) Call to order by the Chairman.
- 2) Determination of a quorum.
- 3) Approval of the agenda.
- 4) New business (appeals).
- 5) Unfinished business (deliberations).
- 6) Presentation and approval of minutes of prior meetings and signing of orders.
- 7) adjournment.

6. Amendments

6.1 These rules may be amended or modified by a recorded two-thirds vote of the BOE membership after advance notice of intent to change has been given in writing to each BOE member.

7. Hearings

7.1 All hearings on matters concerning the correction or equalization of real estate assessments shall be conducted as unfinished or new business at regular and adjourned meetings of the BOE.

7.2 The owner(s) of a property whose assessment is under appeal may appear personally, or be represented by an attorney or other duly authorized agent.

If no one appears on behalf of the property owner at the time of the hearing, the BOE may proceed to hear the application, including, if necessary, a presentation by the Commissioner of the Revenue or any other witness call by the BOE.

7.3 As set forth in the Code of Virginia 58.1-3379 (B) (C) the appellant shall bear the full burden of proving the assessment erroneous.

7.4 The order of procedure for the hearing of an appeal shall be:

a) Swearing-in of witnesses. All persons who intend to testify shall be duly sworn by taking the following oath or affirmation:

"Do you solemnly swear or affirm that the testimony, both oral and documentary, which you are about to give will be the truth, the whole truth, and nothing but the truth?"

b) Presentation of the appellant's case, including testimony of witnesses and presentation of documentary evidence. All documentary evidence shall become the property of the BOE.

c) Presentation of testimony and documentary evidence by the Commissioner of the Revenue.

d) Appellant's rebuttal of testimony and evidence given by the Commissioner of the Revenue.

e) Questions from the BOE.

f) Motion, second and vote by BOE to defer discussion and resolution of the appeal until its work session.

7.5 A property owner or his authorized representative may withdraw an appeal and elect not to proceed to a hearing before the BOE, if such withdrawal is made in writing and delivered to the BOE or its clerk no later than 4:30 PM of the day which is three (3) business days prior to the date for which a hearing has been scheduled in the matter.

If a withdrawal is not made in the manner described above, then the BOE may proceed to hear the appeal as scheduled in the same

manner as if not one appeared on behalf of the property owner (see Section 7.2.)

- 7.6 An application for hearing, all written materials, visual presentations, and other documentary evidence with the exception of tax maps, tax photographs and property record cards which the appellant intends to present during a hearing must be first filed with the BOE. Any such evidence filed by the appellant must be received with the application.

8. Appeals

- 8.1 Any request for rehearing of a decision must be made in writing to the BOE and received by the office of the BOE no more than 14 days after the date after the date of mailing of the original decision. The BOE will respond on such request and schedule a hearing on the matter at hand.
- 8.2 Decision of the BOE sitting en banc are final and may not be reconsidered by the BOE except in the following cases.
 - 8.2.1 A case may be reopened upon a motion by a BOE member to rehear the case where the applicant failed to timely appear due to no fault of his own, i.e., traffic, illness, or where the COR has provided information that an error had occurred in the original case, or other reasons documented to the Board. The case will only be reconsidered upon a unanimous vote of all members present.

9. Application for Correction or Equalization of Real Estate Assessments

- 9.1 All application for correction or equalization of real estate assessments to the BOE shall be submitted only on forms provided by the BOE. Current forms and their instructions are available at the office of the COR or may be obtained from the County of Northampton Web Site (www.co.northampton.va.us). Such forms and their related instruction are hereby incorporated as a part of these rules.

