

County of Shenandoah
Administration Appeals Application to Correct Business
Tangible Personal Property Assessment

Case No.:
Administrative Appeals Process

Pursuant to the provisions of Virginia Code § 58.1-3980, any taxpayer who reasonably believes that any assessment of that taxpayer's business tangible personal property is incorrect may apply to the Commissioner of the Revenue or other assessing official for correction of such assessment. The application for correction must contain the following:

1. Taxpayer name, any taxpayer identification number or account number, taxpayer address and the business phone number of the taxpayer;
2. A copy of the assessment in question;
3. A separate, concise description of each item which the taxpayer believes was erroneously assessed and documentation establishing the date of the acquisition and the original, capitalized, acquisition cost of each such item of business tangible personal property;
4. A statement setting forth the basis of the claim and the methodology used in determining that the assessment is incorrect;
5. Provide any additional information upon which you have relied in evaluating the assessment*;

*It would facilitate the process to include the name and phone numbers of any professional upon whom you have relied in determining that the assessment was erroneous.

6. State the specific relief sought;
7. The name of the contact person to arrange an inspection of the business tangible property included in the application for correction; and
8. A request for a conference with the Commissioner of the Revenue, should you desire one.

It is within the discretion of the Commissioner of the Revenue to determine whether a conference will be beneficial in reviewing the application. Any conference will be informal

without adhering to rules or procedure established for adversarial proceedings. You need not have legal counsel present although if you elect to do so or if you elect to include any representatives or attendees, you must notify the Commissioner of the Revenue in advance. If you arrive at the meeting with representatives and have not provided advance notice the meeting may, at the option of the Commissioner of the Revenue, be rescheduled.

The Commissioner of the Revenue may require submission of additional information or documents as he/she deems necessary to properly evaluate the application.

Within forty-five days of receipt of a complete application for correction, the Commissioner of the Revenue will thoroughly review and analyze said application and notify, in writing, the taxpayer of his/her determination. Should the Commissioner of the Revenue need to extend the period of time in which to consider the application, due to its complexity, the taxpayer will be notified, in writing, of the expected date that a determination will be rendered.

Please feel free to contact the Commissioner of the Revenue with your questions or concerns during the process of the appeal.