



Personal Property Assessment Appeal Information and Instructions

State law requires the assessment of personal property at fair market value. To determine the value of personal property as of January 1st of a tax year, the Commissioner of the Revenue uses the average loan value listed in the National Automobile Dealers Association (NADA) official used car guide or the Anderson and Bugg Outboard Services, Marine Blue Book (ABOS). The following instructions and procedures must be followed in the processing of an appeal:

1. Appeals will be reviewed in the order received; please allow up to 90 days for processing.
2. Return the Appeal Form and supporting documentation in the enclosed self-addressed envelope or address to: Franklin D. Edmondson, Commissioner of the Revenue, 801 Crawford Street, Portsmouth, Virginia 23704.
3. Please complete the Appeal Form carefully with all requested information entered in the appropriate blocks. If you require assistance in completing the Form(s), then call this office at 757-393-8771, Monday – Friday from 8:00am to 5:00pm.
4. Personal Property is less than average condition when there is extensive body or glass damage, serious interior damage, or serious mechanical malfunctions.
5. The Commissioner of the Revenue, when reviewing the assessment of personal property which is less than average condition, will not consider items of normal wear and tear such as tires, battery, seals, gaskets, pumps, hoses, etc. Additionally, normal wear and tear to systems such as brakes, cooling systems, electrical and ignition system, fuel system, exhaust system, and front-end parts will not be considered.
6. You may submit with the Appeal Form an itemized Estimate/Affidavit Form of the cost for restoration of the personal property to average condition. Additionally, you may wish to submit photographs, an accident report, insurance documents, or other documentation attesting to the damage done to the personal property.
7. Owners of inoperable personal property due to extensive body damage or mechanical malfunction will not be required to have such property towed to a repair facility for estimates of repairs or to pay an estimator for an on-site estimate of costs. Such owners must, however, complete and certify the Appeal Form.
8. ***A tax bill subject to appeal must be paid on or before the tax due date to preclude the addition of penalty and interest.*** Taxpayers possessing a bill with an erroneous assessment resulting from a mistake should immediately seek adjustment by either contacting the Commissioner of the Revenue's office at 757-393-8771 or come in person to the Commissioner of the Revenue's office located in the City Hall Building on Crawford Street.
9. The Decision by the Commissioner of the Revenue to make an adjustment on the tax bill will be based on the information contained on the appeals form and supporting documentary evidence
10. Failure to submit the required necessary information will result in your appeal not being processed.



City of Portsmouth Appeal of Motor Vehicle Assessment

Tax Year:

OFFICE USE ONLY:
Assessment: _____
Trade in Value: _____
40 % or less of Trade. _____
High mileage: _____
Condition Category: _____
Deputy Initial: _____
Approved ___ If approved please update the system Not Approved _____

Taxpayer Name(s)

Address

_____-_____-_____
Telephone #

Year	Make	Model	VIN # Number

Account Number	Assessment Amount (Not Amount Owed)	Purchase Date	Purchase Price	Is the Tax Bill Paid (Yes or No)

- Basis for Appeal/Erroneous Assessment: Others Mileage _____
- Body Damage (rust, dents or missing parts) Interior Damage (dashboard, instruments)
- Mechanical Malfunctions Glass Damage (windshield or windows)
- If vehicle is inoperative, then please advise us of the date _____ and its present location

Describe briefly the condition of the vehicle as of January 1st of the aforementioned tax year, which makes this appeal necessary. (Use the back of the worksheet if more space is needed).

CERTIFICATION: I, _____ certify that the above statements of fact are correct and true to the best of my knowledge.

Signature of Owner(s)

Date