



## CITY OF POQUOSON

500 CITY HALL AVENUE, POQUOSON, VIRGINIA 23662-1996  
(757) 868-3000 TELEPHONE (757) 868-3101 FAX

Office of the City Manager  
J. Randall Wheeler

February 22, 2021

**TO:** City Council

**FROM:** City Clerk

**SUBJECT: Ordinance Regarding Appeal Applications To The Board Of Equalization And The Disposition Of Such Applications**

Presented for consideration is an ordinance which establishes the date by which appeal applications for relief must be delivered to the City Assessor's office and the date by which the Board of Equalization must finally dispose of such applications.

This ordinance is consistent with what has been done in the past and these dates will be included on the notices to be mailed in early April. The Assessor will hold his Administrative Hearing Appeals May 10 through 21, 2021. Deadline for Appeal Application is April 30, 2021 at 4:30 p.m.

Applications for appealing the Assessor's decision to the Board of Equalization must be delivered to the City Assessor's office by 4:30 p.m. on July 2, 2021. The Board will hold its meetings July 12 through 23, 2021 and will have until August 18, 2021 to dispose of all applications.

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE OF THE CITY OF POQUOSON, VIRGINIA  
REGARDING APPEAL APPLICATIONS TO THE BOARD OF EQUALIZATION  
AND THE DISPOSITION OF SUCH APPLICATIONS**

**BE IT ORDAINED** by the Council of the City of Poquoson, Virginia:

**Section 1:** That the property owners or lessees having complaints of inequality based upon a lack of uniformity in assessments or with regard to errors in acreage may apply for relief to the Board of Equalization.

**Section 2:** That all such appeal applications for relief shall be delivered to the City Assessor's office prior to the close of business (4:30 p.m.) on July 2, 2021.

**Section 3:** That should no appeal applications for relief be received by the date and time established above, the Board of Equalization shall be deemed to have discharged its duties.

**Section 4:** That if one or more appeal applications for relief are received by the date and time established above, the Board of Equalization shall hear and give consideration to such complaints after giving public notice of the dates, time and the location at which such hearings will be conducted, in accordance with Section 58.1-3378 of the Code of Virginia (1950), as amended.

**Section 5:** That the Board of Equalization shall finally dispose of all appeal applications for relief by the close of business (4:30 p.m.) on August 18, 2021.

**Section 6:** That the City Assessor is directed to ensure that the deadlines established by this ordinance are clearly stated in all notices of assessment which are issued by his office.

**Section 7:** That the second reading of this ordinance is hereby dispensed with and therefore the provisions contained herein shall become effective immediately upon adoption.

**ADOPTED:** \_\_\_\_\_

**TESTE:** \_\_\_\_\_