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APPENDIX A

VIRGINIA:

In the Supreme Court of Virginia held at the Supreme Court Building in the City of Richmond on Tuesday the 7th day of May, 2024.

CHRISTINE A. ARAKELIAN,
APPELLANT,

against

CITY OF FALLS CHURCH, ET AL.,
APPELLEES.

Record No. 240142
Court of Appeals No. 0560-23-4

FROM THE COURT OF APPEALS OF VIRGINIA

Finding that the appeal was not perfected in the manner provided by law because the appellant failed to timely file the notice of appeal in the Court of Appeals and the petition for appeal in this court, the Court dismisses the petition for appeal filed in the above-styled case. Rules 5:14(a) and Rule 5:17(a)(2).

A Copy,

Teste:
Muriel-Theresa Pitney, Clerk
By: s/
Deputy Clerk

APPENDIX B

VIRGINIA:

*In the Court of Appeals of Virginia on Friday
the 29th day of September, 2023.*

Christine A. Arakelian,
Appellant,

Against

City of Falls Church, et al.,
Appellees.

Record No. 0560-23-4, Circuit Court No. CL22-4539

From the Circuit Court of Arlington County

The record in this case was filed on June 27, 2023. The appellant received an extension of time in which to file the opening brief and was required to file an opening brief by September 5, 2023. No opening brief has been filed.

Because the appellant has failed to file an opening brief, we dismiss the appeal pursuant to Rule 5A:26 ("If an appellant fails to file a brief in compliance with these Rules, this Court may dismiss the appeal.").

This order shall be certified to the trial court.

A Copy,
Teste:
A. John Vollino, Clerk
By: s/
Deputy Clerk

APPENDIX C

VIRGINIA:

In the Circuit Court of Arlington County

Christine A. Arakelian,
Plaintiff,
v.
City of Falls Church, et al.,
Defendants.

Case No. CL22-4539

ORDER

THIS MATTER came before the court on March 24, 2023 on the Demurrsers of the Defendants to the Complaint.

AND IT APPEARING TO THE COURT the Demurrsers should be sustained, it is

ORDERED the Defendants' Demurrsers are sustained and this matter is dismissed with prejudice.

ENTERED this 28th day of March, 2023.

s/
Daniel S. Fiore, II
Judge

I ASK FOR THIS:

BANCROFT, MCGAVIN, HORVATH & JUDKINS,
P.C.

9990 Fairfax Boulevard, Suite 400
Fairfax, VA 22030

Telephone: (703) 385-1000
Facsimile: (703) 385-1555

s/

John D. McGavin, VSB No: 21794

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Counsel for Defendant, The City of Falls Church

SEEN:

s/

Ryan Samuel Deputy County Attorney
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Arlington County Attorney's Office
2100 Clarendon Boulevard, #403
Arlington, VA 22201
rsamuel@arlingtonva.us
wdavisl@arlingtonva.us
Counsel for Defendant, Arlington County

SEEN:

s/

Christine A. Arakelian, pro se
I preserve my objection.
P.O. Box 6308
Falls Church, VA 22040

APPENDIX D

[1]

VIRGINIA

**IN THE CIRCUIT COURT OF ARLINGTON
COUNTY**

**CHRISTINE A. ARAKELIAN,
Plaintiff,
vs.
CITY OF FALLS CHURCH, et al.,
Defendant.**

**CL22-4539
Courtroom 10C
Arlington, Virginia
Friday, March 24, 2023**

The above-entitled matter came on to be heard before the HONORABLE DANIEL S. FIORE, II, JUDGE, in and for the Circuit Court of Arlington County, in the Courthouse, Arlington, Virginia, beginning at 10:30 o'clock a.m.

**APPEARANCES:
On behalf of the Plaintiff:**

CHRISTINE ARAKELIAN (pro se party)

On behalf of the Defendants:

**JOHN MCGAVIN, ESQUIRE
WHITNEY DAVIS, ESQUIRE**

[2]

PROCEEDINGS

(The court reporter was duly sworn by the Court.)

THE COURT: Good morning.

MR. McGAVIN: Good morning, Your Honor. A little history on this case. This matter was before the Court in February sometime. The plaintiff wasn't here. The Court heard arguments and granted a demurrer without leave.

THE COURT: I vacated that order and suspended it and set the matter down for today to give the plaintiff an opportunity to be heard.

MR. McGAVIN: Yes, Your Honor. Since the plaintiff wasn't here Your Honor also required that we serve her with the order which we promptly did.

THE COURT: Thank you. You may have a seat. This is the demurrer of the defendant so it's the defendant's motion.

MR. McGAVIN: Your Honor, I'm John McGavin on behalf of the City of Falls Church. We ask the [3] Court to grant our demurrer in this case. This matter arises from a \$250 assessment, a discrepancy in assessment where the plaintiff asserts that the deed was improperly applied. Rather than seeking an appeal under Virginia Code §58.1-3382 and taking advantage of the process which permits an appeal to this court to present evidence as to why the assessment was incorrect, the plaintiff instead has pursued a constitutional attack on the process. In

those counts it is alleged there was a violation of Virginia's constitution by violating separation of powers, violation of due process, violation of due process, unconstitutionally vague statute. There is the procedures of the City of Falls Church are unconstitutional and that a Section 1983 cause of action. We submit, Your Honor, that those causes of action failed to state a claim for which relief can be granted. The plaintiff has failed to essentially plead the facts of the law which would support the claim. [4] Plaintiff's recent brief in which she has outlined her opposition and her position as to why the demurrer should be denied continues in the same vein of public policy. Essentially asking Your Honor to delve into the issues of public policy and a variety of issues which are neither supported by the original complaint nor appropriate for this rather simple procedure. The procedure is available. So if Ms. Arakelian was dissatisfied with the assessment and wanted to appeal it there is an easy procedure there is a lengthy statute of limitations on how long you can bring that. It is actually, I believe as I read it it's actually as long as a year after the order of the assessment. If Ms. Arakelian was dissatisfied and felt that there was information that was considered improperly it can be brought to the circuit court sitting non-jury before Your Honor and bring that before the court. Instead she has embarked on a challenge to whether she should even bring a cause of action [5] against the Chief Judge of this court among other Constitutional challenges. There is full due process for her. She has that remedy and she has elected not to pursue it. As pled in this case this cause of action should be dismissed. Ms. Arakelian can pursue her remedies to challenge the process and the facts and the evidence relied upon in the determination of the assessment

and get her full due process fully and completely resolved. So for these reasons, Your Honor, what has been pled in this case we submit should be dismissed with prejudice. Thank you, Your Honor.

THE COURT: All right. And I think the County also has a demurrer.

MS. DAVIS: Yes, Your Honor.

THE COURT: I think I will hear both demurrs and then I'll hear the opposition.

MS. ARAKELIAN: Of course.

MS. DAVIS: Good morning, Your Honor. Whitney Davis for Arlington County. The crux of the county's demurrer is that the complaint fails to [6] state a cause of action as to the county. Arlington County and the City of Falls Church are separate localities that maintain separate boards of equalization and all the facts of the complaint are against the City of Falls Church and their processes and the condo is located within the City of Falls Church and not within Arlington County. That is essentially what's going on. Arlington was not involved in because the County of Arlington was not involved and cannot be held liable for another locality's actions.

THE COURT: Thank you. Yes, ma'am.

MS. ARAKELIAN: Thank you. Your Honor I was told that we have 30 minutes total. So I've prepared a statement for the Court if it's okay.

THE COURT: I will give you all the necessary time.

MS. ARAKELIAN: Thank you for the opportunity to be here today. I would like to accomplish the following in the brief amount of time [7] I have before this Court. First, I want to explain why this case is properly understood as an abuse of power, selective application of basic legal principles in your own favor and lack of due process. Second, I want to address the constitutional structural deficiencies in the current Board of Equalization, BOE laws, and why the remedies I'm seeking are necessary, proportional and appropriate. Finally, I will ask for a summary judgment and propose alternatives if the Court finds that summary judgment is not warranted at this time.

I've worked in corporate America for many years so I frequently use examples from my experience to illustrate clear and applicable legal principles. Let's assume two public companies form a 50-50 Joint Venture, JV. Company X reports their earnings and can control the finances for the JV where Company Y is the operating partner. Company X gives signed blank checks for Company Y for the JV and then disappears for months. The signed blank [8] checks are then used to engage in financial fraud and shareholders sue. Company X's defense is that we didn't do anything because we're not the operating partner of the JV. The argument fails because you cannot hand out signed blank checks and pretend nothing bad is going to happen. Company X had financial authority and failed to exercise it.

Let's now apply this very simple example to the case at hand. Arlington County in essence has a judicial JV with the City. The City is the operating partner. Arlington County gave judicial blank checks to the City through a BOE appointed by the circuit court and it was abuse. There is actually a legal

doctrine against judicial blank checks. It is called the non-delegation doctrine. The purpose is to prevent the abuses like what transpired here. In Arlington County's demurrer they seemed surprised they were being sued for something that happened in another jurisdiction even though no BOE member exercises authority but for the Circuit [9] Court. But you can't be self-selective in how basic legal principles are applied or the whole system falls apart. If Arlington County will insist that all of this is terribly unfair to them I would in fact be amenable to bending my filing to include as a defendant any circuit court judge who appointed the BOE members. This would be in addition to Arlington County. I would then ask that the case be transferred to Lynchburg or Abington and that there be a legal determination on, (1) the non-delegation doctrine as it pertains to circuit court judges and a BOE's, and (2) the liability of Arlington County versus its circuit court judges. All of this requires adjudication and it means that Arlington County's demurrer fails.

Let's use yet another example from the corporate world, banks, to understand why the City's demurrer also must fail. Banks have firewalls between investment banking and their research analysts. The firewall is a bright red line that prohibits [10] research analysts from being supervised or controlled by anyone in the investment banking department. If a research analyst said on the record, "I told you guys this., The investment banking managing director does not want us doing that," there would be significant corrective action up to and including fines and termination. But when the BOE member states at public BOE hearing, "I told you guys this. The city manager does not want us doing that," the City took no public corrective action. They

exempted themselves from the rules. Even worse, this statement proves that there were ex parte meetings between the city manager and at least one BOE member and I cannot find any public record of it. We are likely only viewing the tip of the iceberg on the extent of the collision. This is an abuse of power.

The City's reliance on Smith vs. Covington to save the commingling between the BOE and the City's government is misplaced. Let's recall that Smith vs. Covington [11] presents a fact scenario where there is 100 percent overlap between the Board of Assessors and the BOE. The court mentions but did not make a constitutional determination on the 100 percent overlap perhaps due to the constitutional avoidance doctrine. But even if it did Smith vs. Covington is from 1964. These laws were used to reinforce Jim Crow through an unequal tax regime which could not be challenged by the 100 percent overlap between the BOE and the Board of Assessors. Let's recall that Virginia vs. Loving was decided in 1967. So no matter what the City's reliance on Smith v. Covington fails and the City cannot claim that it does not know what a firewall is. At the BOE meeting on December 1st, 2022, the city assessor states that BOE members cannot have access to the City's propriety real estate evaluation database because it resides on the city servers and the BOE members are not city employees. But the City created no firewall between the city manager and the BOE because having the BOE [12] under the city's control served their interests. So the City's real position is a firewall for me but not for our citizens. Yet again, self-selective application of the rules.

This case illustrates why people distrust their public officials: One set of rules me, another set of rules for you. Once you begin to excuse yourself from

the same rules that apply to someone else it leads to an abuse of power. The abuse of power becomes so ingrained that you dismiss due process violations as being no big deal. The preamble of the Constitution starts with the words "We, the people." Not, "We the little people." If the government can introduce false evidence with no accountability in denying citizens a fair and impartial hearing free from political influence where will it end?

I have no choice but to take this case to the Supreme Court if it is necessary. The General Assembly through the Virginia Code on Boards of Equalization puts a bounty on the rights of its [13] citizens. It creates a presumption in favor of the government without simultaneously guaranteeing the protections of their due process rights and BOE hearings. Due process rights are at the discretion of the local government rather than a guarantee. Further, it permits localities to avail themselves of the full powers of courts for judicial sales of real estate, for nonpayment of real estate taxes without respecting the constraints under which all courts operate, namely, due process. In the instant case the City easily manipulated the law to maximum affect in plain view of the executive, judicial and legislative branches. The City's real legal position is revealed not so much by their words but by their actions. A mere presumption in the Virginia code on the correctness of the real estate valuation allows them to treat due process rights, rules of procedure, and separation of powers as window dressing and meaningless rituals.

Let's review just a few examples of what has transpired under the cover of Virginia law. [14] This list is not even exhaustive. The City's rules of procedure are constitutionally deficient on its face by failing to establish a clear, bright line on the closure

of evidence. The BOE introduced false statements against me after two arguments, rebuttal and BOE questions that concluded. The BOE was supposed to be making their decision, not introducing their own, quote-unquote, evidence. After the false statement was made the chairman of the BOE stated, quote, "I think that is a really important fact," unquote. I had no opportunity to counter these false statements. When I then attempted to contradict the false statements that was cut off by a city employee Ms. Pollard even though the Rules of Procedure state that the city assessor's office is supposed to be functioning in an administrative role. After the hearing on November 10th concluded, I sent three separate e-mails to Ms. Pollard on 11/13, 11/20, and 12/01., asking for an appeal of the decision. Ms. Pollard also had an [15] affirmative obligation in Rules of Procedure 8.1 to "promptly issue a written notice to the appealing taxpayer of the final decision of the BOE." To this very day where I stand here the City and BOE have never sent a written record of a decision. Therefore, Your Honor, I believe the City should be estopped from claiming that I did not take the proper process for bringing this to the court. They have repeatedly violated their own Rules of Procedure to the point where clearly I never even received a written notice of their decision after three different e-mails to the City and the BOE, as well as an affirmative obligation under their own Rules of Procedure.

The remedies I'm seeking are necessary, proportional and appropriate. My legal proceeding raises serious and fundamental questions about the legitimacy and fairness of certain BOE decisions across the Commonwealth. It also demonstrates that

the Commonwealth is not meeting its obligations under the equal protection clause. [16]

The declaratory relief I am seeking will ensure that localities understand the necessity of fundamental fairness and due process in these hearings. The injunctive relief I am seeking will prevent any future harm to citizens. Citizens should not be subject to the seizure of their homes by the government for unpaid real estate taxes if the underlying hearing determining their property taxes is constitutionally deficient. Due process rights will actually improve the overall taxation system which is currently ripe for fraud, collusion and self-dealing, and protect the rights of the poor who already receive of the brunt of our legal system. Lastly, I am entitled to punitive damages under 42 USC §1983 because the City and Arlington County grossly and intentionally violated my rights and the City likely targeted me for political reasons.

I believe I've provided all essential elements of my case and respectfully ask the Court [17] for summary judgment and the relief requested. If the circuit court finds that I have proven some but not all elements of my case then I kindly ask for a partial summary judgment and the opportunity to conduct discovery so that I can prove all elements of my case. And if the circuit court finds that to I need to refile my case due to technical errors in my filing I will happily do so. Thank you.

THE COURT: Thank you, ma' am. Any rebuttal argument?

MR. McGAVIN: Simply stated I would reiterate, Your Honor, that 58.1-3382 provides for an appeal by the aggrieved taxpayer, "for correction and revision of the

order, in the same manner and with the same time as is provided by law for the correction of erroneous assessments and real estate by any person who is aggrieved thereby." Plaintiff has not elected to pursue that procedure but has otherwise challenged the entire legal structure of the Board of Assessments. So we ask that you dismiss this cause of [18] action has pled. Thank you.

THE COURT: Anything further from the County?

MS. DAVIS: Yes, Your Honor, briefly. Virginia Code 58.1-3370 requires that the circuit court appoint the members of the Falls Church Board of Equalization. If that is the sole fact that the plaintiff relies on the complaint still fails as to the County because these circuit courts are statutory fixtures that report to the Virginia Supreme Court and not to Arlington County. So for those reasons the complaint still fails to state a cause of action as to the County.

THE COURT: Thank you. As to the complaint against Arlington County there are insufficient allegations against Arlington County. Based on the pleadings and arguments made the Court finds that granting leave to amend would not cure the defects. So the demurrer is sustained as to the County without leave to amend.

[19] Regarding the claims against the City of Falls Church, Ms. Arakelian had the opportunity to appeal the action complained of and that it could have been appealed to this court. It appears that based on pleadings and the arguments made that this action is an attempt to make a collateral attack whereas there was an opportunity for direct attack. The Court finds that the factual allegations are fatally deficient and lacks sufficient basis in the law, resulting in the Court

finding that an amendment to the pleadings would not cure the defect. So the demurrer as to the City of Falls Church is sustained without leave to amend: If you have an order you can step out and then hand that in. Ma'am, if you wish to appeal the Court's ruling then you would note your exception to the Court's ruling on the demurrer.

MS. ARAKELIAN: Do I still have the opportunity to appeal the City's assessment.

THE COURT: I can't advise you of that. [20]

MS. ARAKELIAN: That's fine. Thank you.
(Whereupon, at approximately 10:48 a.m., the hearing in the above-entitled matter was concluded.)

[21] CERTIFICATE OF COURT REPORTER

I, CAROL D. NEELEY, a Verbatim Reporter, do hereby certify that I took the stenographic notes of the foregoing proceedings and thereafter reduced the same to typewriting; that the foregoing is a true record of the testimony given by said witnesses; that I am neither counsel for, related to, nor employed by any of the parties to the action in which these proceedings were held; and, further, that I am not a relative or employee of any attorney or counsel employed by the parties hereto, nor financially or otherwise interested in the outcome of the action.

s/
CAROL D. NEELEY
Court Reporter

APPENDIX E

VIRGINIA:

**IN THE CIRCUIT COURT FOR ARLINGTON
COUNTY**

**CHRISTINE A. ARAKELIAN,
Plaintiff,**

v.

**CITY OF FALLS CHURCH,
COMMONWEALTH OF VIRGINIA,
Defendant.**

**Case No. CL22004539-00
CL22004539-01**

FINAL ORDER

THIS MATTER comes before the Court this day upon Plaintiff's Motion for Mistrial and Motion for Leave to File First Amended Complaint in the CL22004529-01 relating to Plaintiff's Complaint in the CL22004529-00 case; upon Plaintiff's nonappearance; and upon appearance by Defendants through counsel.

UPON CONSIDERATION WHEREOF, it appearing the Court entered a Final Order in the CL22004529-00 case on March 28, 2023, upon Defendants' demurrers, without leave to amend having been granted; and finding more than 21 days have passed since entry of the Final Order; it is hereby

18a

ORDERED that this matter be and is hereby denied and dismissed for lack of jurisdiction; and a copy of this Final Order shall be provided to Plaintiff and to counsel for Defendants.

IT IS SO ORDERED.
ENTERED THIS 12TH DAY OF JUNE 2023.

s/
Daniel S. Fiore, II, Judge

APPENDIX F

VIRGINIA:

**IN THE CIRCUIT COURT FOR ARLINGTON
COUNTY**

CHRISTINE A. ARAKELIAN
Plaintiff

v.

CITY OF FALLS CHURCH, et al.,
Defendants.

Case No. CL22004539-00
CL22004539-01

CORRECTION ORDER

WHEREUPON this case came before the Court sua sponte; it appearing to the Court that the Court's Order of June 12, 2023 contains a clerical error, in that it states the incorrect case numbers in the body of the Order.

IT IS THEREFORE ORDERED by the Court that, pursuant to Va. Code Ann. § 8.01-428(B), the first and second paragraphs of the June 12, 2023 Order be and they hereby are stricken and replaced with the following:

"THIS MATTER comes before the Court this day upon Plaintiff's Motion for Mistrial and Motion for Leave to file First Amended Complaint in the CL22004539-01 case relating to Plaintiff's Complaint

20a

in the CL22004539-00 case; upon Plaintiff's nonappearance; and upon appearance by Defendants through counsel.

UPON CONSIDERATION WHEREOF, it appearing the Court entered a Final Order in the CL22004539-00 case on March 28, 2023, upon Defendants' demurrers, without leave to amend having been granted; and finding more than 21 days have passed since entry of the Final Order; it is hereby;"

IT IS FURTHER ORDERED that the remainder of the June 12, 2023 Order remains in full force and effect.

ENTERED THIS 27TH DAY OF JUNE 2023
NUNC PRO TUNC JUNE 12, 2023

s/
Daniel S. Fiore, II, Judge
Arlington County Circuit Court

Signatures of the parties are dispensed with pursuant to Va. Sup. Ct. Rule 1:13.

APPENDIX G

Virginia Code § 58.1 Article 14. Boards of Equalization.

§ 58.1-3370. Appointment.

A. The circuit court having jurisdiction within each city and each county other than those counties operating under § 58.1-3371 shall, in each tax year immediately following the year a general reassessment or annual or biennial assessment is conducted in such city or county, appoint for such city or county a board of equalization of real estate assessments, unless such county or city has a permanent board of equalization appointed according to law. In addition, at the request of the local governing body, the circuit court may appoint alternate members as provided in subsection B of § 58.1-3373, and the provisions of that subsection shall apply mutatis mutandis.

B. The term of any board of equalization appointed under the authority of this section shall expire one year after the effective date of the assessment for which it was appointed. However, if a taxpayer applies to the commissioner of the revenue or other official performing the duties imposed on commissioners of the revenue for relief from a real property tax assessment prior to the expiration of the board of equalization's term, and the term of the board of equalization expires prior to a final determination on such application for relief, and the taxpayer advises the circuit court that he wishes to appeal the determination to the board of equalization, then the circuit court may reappoint the board of equalization to hear and act on such appeal.

§ 58.1-3371. Appointment in counties with county executive or county manager form of government.

Unless the county has a permanent board of equalization appointed according to law, the board of supervisors or other governing body of any county operating under the county executive form of government, or the county manager form of organization and government provided for in Chapter 5 (§ 15.2-500 et seq.) or Chapter 6 (§ 15.2-600 et seq.) of Title 15.2, shall for the year following any year a general reassessment or annual or biennial assessment is conducted create and appoint for the county a board of equalization of real estate assessments. For any county operating under the county executive form of government, the board shall be composed of not less than three nor more than the number of districts for the election of members of the board of supervisors in the county. In addition to such members, at the request of the local governing body, the circuit court for the locality may appoint not more than two alternate members. The qualifications, terms, and compensation of alternate members shall be the same as those of regular members. A regular member when he knows he will be absent from or will have to abstain from any proceeding at a meeting shall notify the chairman of the board of equalization at least 24 hours prior to the meeting of such fact. The chairman may select an alternate to serve in the absent or abstaining member's place and the records of the board shall so note. Such alternate member may vote on any proceeding in which a regular member is absent or abstains. A regular member shall have the right to apply to the board of equalization for relief the same as any other taxpayer. If a regular member applies for relief, and one or more alternate

members has been appointed pursuant to this section, then the chairman shall appoint an alternate member to hear and vote on such regular member's application for relief. If the chairman applies for relief, then the vice chairman shall appoint an alternate member to hear and vote on the chairman's application for relief. The terms of the regular and alternate members of any board so appointed shall expire on December 31 of the year in which they are appointed. Members of any board shall have the qualifications prescribed by § 58.1-3374 and shall conduct their business as required by § 58.1-3378.

§ 58.1-3372. Repealed.

Repealed by Acts 1985, c. 62.

§ 58.1-3373. Permanent board of equalization.

A. Any county or city which uses the annual assessment method or the biennial assessment method authorized under § 58.1-3253 in lieu of periodic general assessments, may elect to create a permanent board of equalization in lieu of the board of equalization required under §§ 58.1-3370 and 58.1-3371. Such board shall consist of three or five members to be appointed by the circuit court of such county or city, or the circuit court having jurisdiction within such city, as follows: In the case of a three-member board, one member shall be appointed for a term of one year, one member shall be appointed for a term of two years, and one member shall be appointed for a term of three years. In the case of a five-member board, one member shall be appointed for a one-year term, one member shall be appointed for a two-year term, and three members shall be appointed for a three-year term. However, for any county operating under the county executive form of government, the

number of members of the permanent board of equalization shall be no less than three nor more than the number of districts for the election of members of the board of supervisors in the county, and the members of the permanent board of equalization shall be appointed by the circuit court of such county for three-year terms. As the terms of the initial appointees expire, their successors shall be appointed for terms of three years. Members of such boards shall have the qualifications prescribed by § 58.1-3374 and shall conduct their business as required by § 58.1-3378. The compensation of the members of any such boards shall be fixed by the governing body.

B. In addition to regular members appointed under subsection A, at the request of the local governing body, the circuit court for any locality may appoint one alternate member in the case of a three-member board and two alternate members in the case of a five-member board. The qualifications and compensation of alternate members shall be the same as those of regular members. In the case of a three-member board, the alternate shall be appointed for a two-year term. In the case of a five-member board, one alternate shall be appointed for a term of one year and one alternate shall be appointed for a term of two years. Thereafter, the terms for alternate members of five-member boards shall be for three-year terms.

A regular member when he knows he will be absent from or will have to abstain from any proceeding at a meeting shall notify the chairman of the board of equalization at least 24 hours prior to the meeting of such fact. The chairman may select an alternate to serve in the absent or abstaining member's place and the records of the board shall so note. Such alternate member may vote on any proceeding in which a regular member is absent or

abstains. A regular member shall have the right to apply to the board of equalization for relief the same as any other taxpayer. If a regular member applies for relief, and one or more alternate members has been appointed pursuant to this section, then the chairman shall appoint an alternate member to hear and vote on such regular member's application for relief. If the chairman applies for relief, then the vice chairman shall appoint an alternate member to hear and vote on the chairman's application for relief.

C. Notwithstanding the provisions of subsections A and B concerning appointment of members and alternate members by the circuit court, the board of supervisors of Loudoun County may elect to appoint the members and alternate members of its board of equalization of real estate assessments.

§ 58.1-3373.1. City may elect to provide for board of equalization.

Notwithstanding any other provision of law, the City of Richmond may by ordinance elect to provide for a board of equalization or permanent board of equalization as provided in this article instead of a board of review.

§ 58.1-3374. Qualifications of members; vacancies.

Except as provided in § 58.1-3371 or 58.1-3373, every board of equalization shall be composed of not less than three members nor more than five members or the number of local election districts in the locality, whichever is greater. In addition to such regular members, at the request of the local governing body, the circuit court for any locality shall appoint one alternate member in the case of a board with less than five members, and two alternate members in the case

of a board with five or more members. The qualifications, terms and compensation of alternate members shall be the same as those of regular members. A regular member when he knows he will be absent from or will have to abstain from any proceeding at a meeting shall notify the chairman of the board of equalization at least 24 hours prior to the meeting of such fact. The chairman may select an alternate to serve in the absent or abstaining member's place and the records of the board shall so note. Such alternate member may vote on any proceeding in which a regular member is absent or abstains.

All members of every board of equalization, including alternate members, 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.

On any board or panel thereof considering appeals of commercial or multi-family residential property in a locality with a population exceeding 100,000, 30 percent of the members of such board or panel shall be commercial or multi-family residential real estate appraisers who are licensed and certified by the Virginia Real Estate Appraiser Board to serve as general real estate appraisers, other commercial or multi-family real estate professionals or licensed commercial or multi-family real estate brokers, builders, developers, active or retired members of the Virginia State Bar, or other legal or financial professionals whose area of practice requires or required knowledge of the valuation of property, real estate transactions, building costs, accounting, finance, or statistics. For the purposes of this section, commercial or multi-family residential property shall be defined as any property that is either operated as or zoned for use as commercial, industrial or multi-family residential rental property.

§ 58.1-3375. Compensation of members.

The members of every board of equalization shall receive compensation, for time actually engaged in the duties of the board, to be fixed by the governing body of the county or city and paid out of the local treasury. The governing body of every county and of every city may limit the compensation to such number of days as in its opinion is sufficient for the completion of the work of the board.

§ 58.1-3376. Organization and assistants; legal assistance.

A. Every board of equalization shall elect one of its members as chairman and another as secretary and may employ necessary clerical and other assistants and call-in advisors and fix their compensation, subject to the approval of the governing body of the county or city, to be paid out of the local treasury.

B. In any city with a population of more than 100,000, when the board of equalization, in fulfilling its functions, desires legal advice, the board shall request such advice from the attorney for the city or county for which they were appointed. Notwithstanding any contrary provision of law, general or special, such attorney shall in a timely manner give his advice to the board. If there is no such attorney or the attorney has a conflict, the board shall make a written request to the city or county governing body to employ an attorney to advise the board. The governing body shall respond in writing within ten days from receipt of such request. If the governing body refuses to honor the board's request, then the board shall apply to the circuit court that appointed it. The judge of such circuit court may authorize the employment of an attorney to advise the board and order that the attorney be paid out of the local treasury.

§ 58.1-3377. Use of land books.

Every board of equalization for a county not having a general reassessment of real estate shall procure for its use from the clerk of the circuit court of the county the copy of the land book on file in his office for the current year if available, otherwise for the preceding year, and the board shall return the

land book to the clerk upon the completion of its work. Every board of equalization for a city having need of a copy of the land book for any year shall procure an existing copy if available for the purpose; otherwise the governing body of the city shall cause a new copy to be made and furnished the board at the expense of the city.

§ 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 seven 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 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. Notwithstanding such deadlines, if a taxpayer applies to the commissioner of the revenue or other official performing the duties imposed on commissioners of the revenue for relief from a real property tax assessment prior to such deadlines, and such deadlines occur prior to a final determination on such application for relief, and the taxpayer advises the circuit court that he wishes to appeal the determination to the board of equalization, then the circuit court may require the board of equalization to hear and act on such appeal. The governing body may provide for applications for relief to be made electronically; however, taxpayers retain the right to file applications on traditional paper forms provided by the governing body as long as such forms are submitted prior to the established deadline. If such paper forms are mailed by the applicant, the postmark date shall be considered the date of receipt by the governing body. A hearing for relief before the board of equalization regarding an assessment on residential property shall not be denied on the basis

of a lack of information on the application for relief, as long as the application includes the address, the parcel number, and the owner's proposed assessed value for the property. If the application for relief is sent electronically, the date the applicant sends the application shall be considered the date of receipt by the governing body. The application is considered sent when it meets the requirements of subsection (a) of § 59.1-493. A hearing for relief before the board of equalization regarding an assessment on commercial, multi-family residential, or industrial property on the basis of fair market value shall not be denied on the basis of a lack of information on the application, as long as documentation of any applicable assessment methodologies is submitted with the application, and the application includes the address, the parcel number, and the owner's proposed assessed value for the property.

§ 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. The burden of proof on appeal to the board shall be on the taxpayer to rebut the presumption and show by a preponderance of the evidence that the property in question is valued at

more than its fair market value or that the assessment is not uniform in its application and that it was not arrived at in accordance with generally accepted appraisal practices, procedures, rules, and standards as prescribed by nationally recognized professional appraisal organizations such as the International Association of Assessing Officers (IAAO) and applicable Virginia law relating to valuation of property. Mistakes of fact, including computation, that affect the assessment shall be deemed not to be in accordance with generally accepted appraisal practice.

However, in any appeal of the assessment of residential property filed by a taxpayer as an owner of real property containing less than four residential units, the assessing officer shall give the required written notice to the taxpayer, or his duly authorized representative, under subsection E of § 58.1-3331, and, upon written request, shall provide the taxpayer or his duly authorized representative copies of the assessment records set out in subsections A, B, and C of § 58.1-3331 pertaining to the assessing officer's determination of fair market value of the property under appeal. The assessing officer shall provide such records within 15 days of a written request by the taxpayer or his duly authorized representative. If the assessing officer fails to do so, the assessing officer shall present the following into evidence prior to the presentation of evidence by the taxpayer at the hearing: (i) copies of the assessment records maintained by the assessing officer under § 58.1-3331, (ii) testimony that explains the methodologies employed by the assessing officer to determine the assessed value of the property, and (iii) testimony that states that the assessed value was arrived at in accordance with generally accepted appraisal

practices, procedures, rules, and standards as prescribed by nationally recognized professional appraisal organizations such as the International Association of Assessing Officers (IAAO) and applicable Virginia law regarding the valuation of property. Upon the conclusion of the presentation of the evidence of the assessing officer, the taxpayer shall have the burden of proof by a preponderance of the evidence to rebut such evidence presented by the assessing officer as otherwise provided in this section.

C. In considering complaints, nothing shall be construed to prohibit consideration of any statement of income and expense or market sales that occurred through December 31, prior to the effective date of the assessment, so long as such information is submitted to the board no later than the locality's deadline for the application for relief. No studies or analyses published after December 31 immediately preceding the effective date of the assessment shall be considered in an appeal filed relating to that assessment.

D. In any case before the board concerning a taxpayer's complaint in which the commissioner of the revenue or other local assessing officer requests the board to increase the assessment after the taxpayer files an appeal to the board on a commercial, multifamily residential, or industrial property, the commissioner or other officer shall provide the taxpayer notice of the request not less than 14 days prior to the hearing of the board. Except as provided herein, if the taxpayer contests the requested increase, the assessor shall either withdraw the request or shall provide the board an appraisal performed by an independent contractor who is licensed and certified by the Virginia Real Estate Appraiser Board to serve as a general real estate

appraiser, which appraisal affirms that such increase in value represents the property's fair market value as of the date of the assessment in dispute. The provisions of this subsection that require that the assessor provide the board with an appraisal shall not apply if (i) the requested increase is based on mistakes of fact, including computation errors, or (ii) the information on which the commissioner or other officer bases the requested increase was available to, but not provided by, the taxpayer in response to a request for information made by the commissioner or other officer at the time the challenged assessment was made.

E. 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.

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

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

Any taxpayer or his duly appointed representative 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. An executed and properly notarized letter from the property owner

designating an appointed representative for the taxpayer shall be presumed to be a valid designation from the taxpayer, and the person whose signature is notarized shall be presumed to have the authority to designate such representative on behalf of the taxpayer.

§ 58.1-3381. Action of board; notice required before increase made.

A. The board shall hear and determine any and all such petitions and, by order, may increase, decrease or affirm the assessment of which complaint is made; and, by order, it may increase or decrease any assessment, upon its own motion. No assessment shall be increased until after the owner of the property has been notified and given an opportunity to show cause against such increase. In addition, no assessment shall be increased on commercial, multi-family residential, or industrial property unless such increase is recommended by the assessor in compliance with the provisions of § 58.1-3379.

B. Any determination of the assessment by the board shall be deemed presumptively correct for the succeeding two years unless the assessor can demonstrate by clear and convincing evidence that a substantial change in value of the property has occurred. This subsection shall apply to the City of Virginia Beach.

§ 58.1-3382. Appeal.

The attorney for the county, city or town or any taxpayer, aggrieved by any such order, may apply to the circuit court of the county or city, for the correction and revision of such order, in the same manner and within the same time as is provided by

law for the correction of erroneous assessments of real estate by any person who is aggrieved thereby.

§ 58.1-3383. Omitted real estate and duplicate assessments.

The board may direct the commissioner of the revenue to enter upon the land books real estate which is found to have been omitted, and to cancel duplicate assessments of real estate.

§ 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.

§ 58.1-3385. Commissioner to make changes ordered; when order exonerates taxpayer.

The commissioner of the revenue shall make on his land book the changes so ordered by the board and, if such changes affect the land book for the then current year and such land book has been then completed, the commissioner of the revenue may for that year make a supplemental assessment in case of an increase in valuation. In case of a decrease in valuation, the order of the board shall entitle the taxpayer to an exoneration from so much of the assessment as exceeds the proper amount, if the taxes have not been paid by him and, in case the taxes have

been paid to a refund of so much thereof as is erroneous.

§ 58.1-3386. Power of boards to send for persons and papers.

Such board shall have authority to summon taxpayers or their agents, or any person: (1) to furnish information relating to the real estate of any and all taxpayers, (2) to answer, under oath, all questions touching the ownership and value of real estate of any and all taxpayers, and (3) to bring before it their books of account or other papers and records containing information with respect to the valuation of real estate of the taxpayer or any other real estate subject to taxation within the county or city under review by the board. Such summons may be served in person or by registered mail.

§ 58.1-3387. Penalty for failure to obey summons.

Any person refusing to answer the summons of the board of equalization, to furnish information or to produce his books of account, papers and other records, as required by this chapter, shall be deemed guilty of a Class 4 misdemeanor, and each day's failure to answer such summons, to furnish such information or to produce such books of account, papers and other records shall constitute a separate offense.

§ 58.1-3388. In counties not having general reassessment, or annual or biennial assessment, taxes to be extended on basis of last equalization made.

In every county not having a general reassessment or an annual or biennial assessment of

real estate, taxes for each year on real estate shall be extended on the basis of the last equalization made prior to such year, subject to such changes as may have been lawfully made.

§ 58.1-3389. Article not applicable to real estate assessable by Corporation Commission or Department.

This article shall not apply to any real estate which is assessable under the law by the State Corporation Commission or the Department of Taxation.

APPENDIX H

Virginia Code § 16.1-122.5. Informal hearings: rules of evidence suspended

In trials before the small claims court, witnesses shall be sworn. The general district court judge shall conduct the trial in an informal manner so as to do substantial justice between the parties. The judge shall have the discretion to admit all evidence which may be of probative value although not in accordance with formal rules of practice, procedure, pleading or evidence, except that privileged communications shall not be admissible. The object of such trials shall be to determine the rights of the litigants on the merits and to dispense expeditious justice between the parties.

APPENDIX I**Virginia Code§ 17.1-105. Designation of judges
to hold courts and assist other judges**

A. If a judge of any court of record is absent, sick or disabled or for any other reason unable to hold any regular or special term of the court, or any part thereof, or to perform or discharge any official duty or function authorized or required by law, a judge or retired judge of any court of record may be obtained by personal request of the disabled judge, or another judge of the circuit to hold the court for the whole or any part of such regular or special term and to discharge during vacation such duty or function, or, if the circumstances require, to perform all the duties and exercise all the powers and jurisdiction as judges of such circuit until the judge is again able to attend his duties. The designation of such judge shall be entered in the civil order book of the court, and a copy thereof sent to the Chief Justice of the Supreme Court. The Chief Justice shall be notified forthwith at the time any disabled judge is able to return to his duties.

B. If all the judges of any court of record are so situated in respect to any case, civil or criminal, pending in their court as to render it improper, in their opinion, for them to preside at the trial, unless the cause or proceeding is removed, as provided by law, they shall enter the fact of record and the clerk of the court shall at once certify the same to the Chief Justice of the Supreme Court, who shall designate a judge of some other court of record or a retired judge of any such court to preside at the trial of such case.

APPENDIX J

N.C. Gen. Stat. § 105-381(a). Taxpayer's remedies.

(a) Statement of Defense. - Any taxpayer asserting a valid defense to the enforcement of the collection of a tax assessed upon his property shall proceed as hereinafter provided.

(1) For the purpose of this subsection, a valid defense shall include the following:

- a. A tax imposed through clerical error;
- b. An illegal tax;
- c. A tax levied for an illegal purpose.

(2) If a tax has not been paid, the taxpayer may make a demand for the release of the tax claim by submitting to the governing body of the taxing unit a written statement of his defense to payment or enforcement of the tax and a request for release of the tax at any time prior to payment of the tax.

(3) If a tax has been paid, the taxpayer, at any time within five years after said tax first became due or within six months from the date of payment of such tax, whichever is the later date, may make a demand for a refund of the tax paid by submitting to the governing body of the taxing unit a written statement of his defense and a request for refund thereof.

APPENDIX K

Rules of the Supreme Court of Virginia

Rule 5:14. Notice of Appeal; Certification

(a) Notice of Appeal: No appeal from a judgment of the Court of Appeals which is subject to appeal to this Court will be allowed unless, within 30 days after entry of final judgment or order denying a timely petition for rehearing, a notice of appeal is filed with the clerk of the Court of Appeals, as provided for in Rule 5A:1.

APPENDIX L

Rules of the Supreme Court of Virginia

Rule 5:17. Petition for Appeal

(a) When the Petition Must be Filed. Unless otherwise provided by rule or statute, in every case in which the appellate jurisdiction of this Court is invoked, a petition for appeal must be filed with the clerk of this Court, as provided for in Rule 5:1B, within the following time periods:

- (1) in an appeal direct from a trial court, not more than 90 days after entry of the order appealed from;
- (2) in an appeal from the Court of Appeals, within 30 days after entry of the judgment appealed from or a denial of a timely petition for rehearing. However, an extension may be granted, in the discretion of this Court, on motion for good cause shown.

APPENDIX M

Rules of the Supreme Court of Virginia Rule 5A:26. Effect of Noncompliance With Rules Regarding Briefs

If an appellant fails to file a brief in compliance with these Rules, this Court may dismiss the appeal. If an appellee fails to file a brief in compliance with these Rules, this Court may disregard any additional assignments of error raised by the appellee. If one party has complied with the Rules governing briefs, but the other has not, the party in default will not be heard orally if the case proceeds to oral argument, except for good cause shown.

APPENDIX N

Falls Church City BOE 2022 Rules of Procedure

1. Overview.

1.1. The Falls Church City Board of Equalization (BOE) is an independent citizen board responsible for hearing and deciding appeals of real property assessments. The BOE acts under the authority and powers conferred upon it by the provisions of Article 14 (section 58.1-3370 et seq.) of Chapter 32 of Title 58.1 of the Code of Virginia, as amended. The members of the BOE are appointed by the Circuit Court of the County of Arlington. The BOE is an independent body and is not part of the City Assessor's Office; however, the City Assessor's Office is responsible for providing administrative support to the BOE.

2. Members.

2.1. **Membership:** The BOE consists of five members. Of these five members, one shall be elected Chairman and another shall be elected as Secretary by a majority vote of all five members of the BOE.

2.2. **Quorum:** A quorum of members to conduct business of the BOE consists of three or more members of the BOE.

2.3. **Absence of Chairman:** If the permanent elected Chairman is not present at a meeting of the BOE, but a quorum of members are present, then the BOE shall elect a temporary Acting Chairman for that meeting.

3. Conflict of Interests.

3.1. A member of the BOE shall recuse himself from any matter in which he or she, his or her spouse, or

his or her minor child has a personal financial interest. A member of the BOE may recuse himself from any other matter if in the judgment of that member the recusal would minimize the possible appearance of a conflict of interest.

4. Notice of Meetings.

4.1. In accordance with section 58.1-3378 of the Virginia Code, public notice of each BOE meeting shall be given at least ten-days beforehand by posting and by publication in a local newspaper.

4.2. Notice to the appellants of the date, time and location of their hearing shall be mailed to each appellant no later than 14 days before the scheduled hearing. A Certificate of Service from the City staff that the Notice was mailed to the appellant and testimony attesting to that fact will create a rebuttable presumption that the appellant received proper notice of their hearing, and the BOE may hear the case in the absence of the appellants.

7.4 Hearing Procedures -Any Hearings of Individual Cases (Item #5 in Section 7.3

above) will follow the procedure set forth below:

1. The hearing will commence with the Chairman providing a brief overview of the process to the appellant property owner.
2. The appellant property owner will have up to 10 minutes to present their case to the BOE.
3. The respondent City will have up to 10 minutes to present its case to the BOE.
4. The appellant property owner will have up to 5 minutes for rebuttal of the City's case. This time shall only be used to rebut the City's case, and shall not be used as an opportunity to present new evidence or argue new matters.

5. Neither the appellant property owner or the City shall be able to ask questions of the opposing party at any time. All questions and testimony must be directed to the BOE.
6. Members of the BOE have an unlimited amount of time to ask either of the parties questions.
7. The Chairman will close the record with respect to the introduction of evidence by either of the parties.
8. The members of the BOE will discuss amongst themselves the evidence presented and their individual opinions on the case.
9. After an opportunity for adequate discussion among the members, the Chairman or any other member of the BOE may make a motion proposing a decision of the BOE, and if that motion is seconded, the motion shall be voted on by the members of the BOE.
10. If the members of the BOE do not reach a consensus, or otherwise want to obtain further evidence, the case may be continued for consideration at a future meeting of the BOE.

8. Record of Decisions.

- 8.1. The BOE shall promptly issue a written notice to the appealing taxpayer of the final decision of the BOE

9. Appeals.

- 9.1. In accordance with section 58.1-3382 of the Virginia Code, the final decision of the BOE may only be appealed to the Circuit Court of Arlington County.

APPENDIX O

Falls Church City BOE 2024 Rules of Procedure

1. Overview.

1.1. The Falls Church City Board of Equalization (BOE) is an independent citizen board responsible for hearing and deciding appeals of real property assessments. The BOE acts under the authority and powers conferred upon it by the provisions of Article 14 (section 58.1-3370 et seq.) of Chapter 32 of Title 58.1 of the Code of Virginia, as amended. The members of the BOE are appointed by the Circuit Court of the County of Arlington. The BOE is an independent body and is not part of the City Assessor's Office; however, the City Assessor's Office is responsible for providing administrative support to the BOE.

2. Membership and Voting

2.1. **Membership:** The BOE consists of the members appointed by the Circuit Court of Arlington County. Of the members, one shall be elected Chairman and another shall be elected as Secretary by a majority vote of all members that are present and voting.

2.2. **Quorum:** A quorum of members to conduct business of the BOE consists of a majority of the members appointed the BOE.

2.3. **Voting:** Action by the BOE is accomplished by a majority vote of those members present and voting.

2.4. **Absence of Chairman:** If the permanent elected Chairman is not present at a meeting of the BOE, but a quorum of members are present, then the BOE shall elect a temporary Acting Chairman for that meeting.

3. Conflict of Interests.

3.1. A member of the BOE shall recuse himself from any matter in which he or she, his or her spouse, or his or her minor child has a personal financial interest. A member of the BOE may recuse himself from any other matter if in the judgment of that member the recusal would minimize the possible appearance of a conflict of interest.

4. Notice of Meetings.

4.1. In accordance with section 58.1-3378 of the Virginia Code, public notice of each BOE meeting shall be given at least seven days beforehand by posting and by publication in a local newspaper.

4.2. Notice to the appellants of the date, time and location of their hearing, and the substance of the assessor's argument, shall be delivered in person or electronically to each appellant no later than 10 business days before the scheduled hearing. Any additional information to be presented to the board must be delivered to the BOE liaison in person or electronically at least 5 business days prior to the scheduled hearing. A Certificate of Service from the City staff that the Notice was mailed to the appellant and testimony attesting to that fact will create a rebuttable presumption that the appellant received proper notice of their hearing, and the BOE may hear the case in the absence of the appellants.

5. Submission of Written Materials.

5.1. Parties appearing before the BOE should submit a written statement or brief explaining their argument, as well as documentary or written evidence in support of their case. Two duplicate copies of any written evidence to be presented at a BOE hearing must be submitted when filing the BOE Appeal Application form with the City Assessor's

office and received or postmarked on or before the first Friday in [June (City Code Sec. 400214)]. Per Section 4, no additional information may be presented to the board at the time of hearing without approval of the majority of the board upon a showing of extraordinary circumstances that prevented timely submission. This rule does not preclude the use of documentary evidence such as photographs, Powerpoint slides and other documentary evidence from being used by parties as a visual aid to their oral testimony.

6. Official Record.

6.1. Minutes of the meeting shall be kept by the Administrative Secretary and approved by majority vote of the present members of the BOE. The minutes shall be recorded by electronic means, and a copy kept by the City Assessor's Office, which shall be responsible for preserving the official records of the BOE's actions for the period of time required by law.

7. Meeting Procedures.

7.1 . General: Meetings of the BOE shall follow basic parliamentary procedures as described by Robert's Rules of Order for small organizations.

7.2 . Motions: All official decisions of the Board shall be made by motion that is seconded and approved by majority vote of those present. Any member may make a motion, and if that motion is seconded by another member, that motion is subject to a roll call vote by all of the members present. The motion is approved if the majority of members present vote in favor of the motion. In the case of a tie vote, the motion fails.

7.3. Order of Business: In general, a meeting of the BOE will follow the following order of business:

- (1) Call to Order by the Chairman.
- (2) Roll Call.
- (3) Determination of a Quorum.
- (4) Old Business: Disposition of cases previously heard.
- (5) New Business: Hearings of Individual Cases.
- (6) Approval of minutes/record of previous meetings, if any.
- (7) Administrative or Organizational Matters (election of officers, consideration of required reports, etc.).
- (8) Adjournment.

7.4. Hearing Procedures – Any Hearings of Individual Cases (Item #5 in Section 7.3

above) will follow the procedure set forth below:

- (1) The hearing will commence with the Chairman providing a brief overview of the process to the appellant property owner.
- (2) The appellant property owner will have up to 7 minutes to present their case based on the previously submitted written materials to the BOE.
- (3) The respondent City will have up to 7 minutes to present its case to the BOE.
- (4) The appellant property owner will have up to 5 minutes for rebuttal of the City's case. This time shall only be used to rebut the City's case and shall not be used as an opportunity to present new evidence or argue new matters.
- (5) Neither the appellant property owner or the City shall be able to ask questions of the opposing party at any time. All questions and testimony must be directed to the BOE.
- (6) Members of the BOE have an unlimited amount of time to ask either of the parties' questions.

(7) The Chairman will close the record with respect to the introduction of evidence by either of the parties.

(8) The members of the BOE will discuss amongst themselves the evidence presented and their individual opinions on the case.

(9) After an opportunity for adequate discussion among the members, the Chairman or any other member of the BOE may make a motion proposing a decision of the BOE, and if that motion is seconded, the motion shall be voted on by the members of the BOE.

(10) If the members of the BOE do not reach a consensus, or otherwise want to obtain further evidence, the case may be continued for consideration at a future meeting of the BOE.

8. Record of Decisions.

8.1. The BOE shall promptly issue a written notice to the appealing taxpayer of the final decision of the BOE.

9. Appeals.

9.1. In accordance with section 58.1-3382 of the Virginia Code, the final decisions of the BOE may only be appealed to the Circuit Court of Arlington County.

APPENDIX P

Fairfax County Board of Equalization Of Real Estate Assessments (BOE)

Hearing Procedures

The Board of Equalization (BOE) meets on Monday and Thursday evenings at 7 p.m. and Wednesday mornings at 9 a.m. from June through December. The hearing rooms are on the Plaza Level of the Government Center Building at 12000 Government Center Parkway, Fairfax VA. Most hearings are held in Room 9 or 10.

If you cannot be present, you may authorize a representative to present on your behalf, but they must possess a signed, notarized statement from you. If no one appears, your case will be heard in absentia and presented based upon the written documents you have provided. You may not send letters or comments to the board members to be read in your absence.

HEARING PROCEDURES

The BOE hearing is a formal process where taxpayers may present oral testimony along with evidence in the form of their application and supporting material. No additional written material may be submitted at the hearing.

During the hearing process, appellants are cautioned not to address the staff of the Department of Tax Administration (DTA) but to make their presentation directly to the BOE. A BOE member may choose to ask DTA staff the appellant's question but the

appellant may not ask questions directly to the DTA staff.

Uniformity of the tax burden is a function of the total assessed value. Appellants should focus their presentation on the total value. Large increases in land value or improvement value are not errors in the assessment so long as the change in the total value is uniform as measured by market value evidence.

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

1. Swearing in of the witnesses. All persons who intend to testify before the BOE shall be duly sworn. "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?"
2. Presentation of the appellant's case, including testimony of witnesses and presentation of documentary evidence. It should be noted that all written materials, visual presentations (e.g. overhead projections, flip charts, or other electronic displays), and other documentary evidence with the exception of maps and photographs, which the appellant intends to present during the hearing process must be filed with the BOE and received by June 1 of the tax year under appeal. (10 minutes)
3. Presentation of testimony and evidence by the Department of Tax Administration. (10 minutes)

4. Appellant's rebuttal of testimony and evidence given by the Department of Tax Administration. (5 minutes)
5. The hearing is then closed for discussion among the BOE members to give consideration to the testimony and evidence presented. The appellant or the DTA staff may give no further evidence of testimony. The BOE may ask questions of either the appellant or DTA, or both to clarify points made during the testimony.
6. Decision of the BOE is made and recorded.

If the assessment is increased or decreased, the BOE will forward an order to the DTA to make such changes. All changes in the assessed value will be effective as of January 1 of the tax year under appeal. The appellant should direct to the OTA any questions in regards to any refunds that maybe a result of the BOE decision.

Decisions by the BOE are final but may be appealed further to the Fairfax County Circuit Court. Contact the circuit court for their procedures and practices in regards to such appeals.

APPENDIX Q

Prince George County Board of Equalization By-Laws 8.6 and 8.7

Approved 2-19-2009

8.6 Appellant's Case

(Note: all estimated time factors may vary based on the complexity of the appeal).

The appellant presents his/her case (witnesses, documents, other evidence) for reassessment, to include introducing supporting evidence (usually 5 – 10 min.)

8.7 Assessor's Office Case.

The Assessor's Office presents its case (witnesses, documents, legal authority) for reassessment, to include introduction supporting evidence (usually 5 – 10 minutes).

APPENDIX R

Appointments of the City of Falls Church BOE Members by the Arlington County Circuit Court

VIRGINIA:

IN THE CIRCUIT COURT OF ARLINGTON
COUNTY

IN RE:

Re-Appointment of Aaron J. Ford CL21001773-00
To The Falls Church Board of Equalization

ORDER

On the date of entry set forth below, the Honorable William T. Newman, Jr., the Honorable Daniel S. Fiore II, the Honorable Louise M. DiMatteo, and the Honorable Judith L. Wheat, Judges of the Circuit Court for Arlington County, Virginia, convened to perform the duties incumbent upon them pursuant to Va. Code Ann., §58.1-3373 (2017).

IT APPEARING to the Court that AARON J. FORD is a resident in the City of Falls Church and is qualified to sit as a member of the Board of Equalization;

THEREFORE the Court hereby unanimously re-appoints AARON J. FORD as a member of the Falls Church Board of Equalization, Virginia for a term commencing on February 1, 2021 to January 31, 2023, both dates inclusive.

Before assuming his responsibilities as a member of the Falls Church Board of Equalization, AARON J. FORD shall appear before the Clerk of this Court and qualify by taking the statutory oath of office.

Entered this 19th day of May, 2021.

s/

William T. Newman, Jr.
Chief Judge, Arlington Circuit Court

s/

Daniel S. Fiore II
Circuit Court Judge

s/ Louise M. DiMatteo
Circuit Court Judge

s/

Judith L. Wheat
Circuit Court Judge

I ASK FOR THIS:

s/

Carol W. McCoskrie
City Attorney
Va. Bar. No. 24395
300 Park Avenue, 203E
Falls Church, VA 22046
(703) 248-5010
cmccoskrie@fallschurchva.gov
Counsel for the City of Falls Church

VIRGINIA:

IN THE CIRCUIT COURT OF ARLINGTON
COUNTY

IN RE:

Re-Appointment of Christina Goodwin CL20-2995
To The Falls Church Board of Equalization

ORDER

On the date of entry set forth below, the Honorable William T. Newman, Jr., the Honorable Daniel S. Fiore II, the Honorable Louise M. DiMatteo, and the Honorable Judith L. Wheat, Judges of the Circuit Court for Arlington County, Virginia, convened to perform the duties incumbent upon them pursuant to Va. Code Ann., §58.1-3373 (2017).

IT APPEARING to the Court that CHRISTINA GOODWIN is a resident and Freeholder in the City of Falls Church and is qualified to sit as a member of the Board of Equalization;

THEREFORE the Court hereby unanimously re-appoints CHRISTINA GOODWIN as a member of the Falls Church Board of Equalization, Virginia for a term commencing on February 1, 2020 to January 31, 2023, both dates inclusive.

Before assuming her responsibilities as a member of the Falls Church Board of Equalization, CHRISTINA GOODWIN shall appear before the

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Clerk of this Court and qualify by taking the statutory oath of office.

Entered this 17th day of September, 2020.

s/
William T. Newman, Jr.
Chief Judge, Arlington Circuit Court

s/
Daniel S. Fiore II
Circuit Court Judge

s/ Louise M. DiMatteo
Circuit Court Judge

s/
Judith L. Wheat
Circuit Court Judge

I ASK FOR THIS:

s/
Carol W. McCoskrie
City Attorney
Va. Bar. No. 24395
300 Park Avenue, 203E
Falls Church, VA 22046
(703) 248-5010
cmccoskrie@fallschurchva.gov
Counsel for the City of Falls Church

VIRGINIA:

IN THE CIRCUIT COURT OF ARLINGTON
COUNTY

IN RE:

Appointment of Barbara Green CL22002220-00
To The Falls Church Board of Equalization

ORDER

On 29th day of July, 2022 the Honorable William T. Newman, Jr., Chief Judge of the Circuit Court for Arlington County, Virginia, convened to perform the duties incumbent upon him pursuant to Section 58.1-3373 of the 1950 Code of Virginia, as amended.

IT APPEARING to the Court that BARBARA GREEN is a resident and Freeholder in the City of Falls Church and is qualified to sit as a member of the Board of Equalization;

THEREFORE the Court hereby appoints BARBARA GREEN as a member of the Falls Church, Virginia Board of Equalization for a term commencing on the date of qualification and expiring on January 31, 2025, both dates inclusive.

Before assuming her responsibilities as a member of the Falls Church Board of Equalization, BARBARA GREEN shall appear before the Clerk of this Court and qualify by taking the statutory oath of office.

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Entered this 29th day of July, 2022.

s/
William T. Newman, Jr.
Chief Judge, Arlington Circuit Court

VIRGINIA:

IN THE CIRCUIT COURT OF ARLINGTON
COUNTY

IN RE:

Appointment of Robert A. Speir CL22002504-00
To The Falls Church Board of Equalization

ORDER

On 29th day of July, 2022 the Honorable William T. Newman, Jr., Chief Judge of the Circuit Court for Arlington County, Virginia, convened to perform the duties incumbent upon him pursuant to Section 58.1-3373 of the 1950 Code of Virginia, as amended.

IT APPEARING to the Court that ROBERT A. SPEIR is a resident and Freeholder in the City of Falls Church and is qualified to sit as a member of the Board of Equalization;

THEREFORE the Court hereby unanimously appoints ROBERT A. SPEIR as a member of the Falls Church, Virginia Board of Equalization for a term commencing on the date of qualification and expiring on January 31, 2024, both dates inclusive.

Before assuming his responsibilities as a member of the Falls Church Board of Equalization, ROBERT A. SPEIR shall appear before the Clerk of this Court and qualify by taking the statutory oath of office.

64a

Entered this 29th day of July, 2022.

s/

William T. Newman, Jr.
Chief Judge, Arlington Circuit Court

APPENDIX S

Email from BOE Member to the Civil Division Supervisor, Arlington County Circuit Court on 11/8/22

On Mon, Nov 28, 2022 at 1:24 PM
ra<raspeir3@gmail.com> wrote:

Chris

Thanks for your quick response. I considered going to the Falls Church City Attorney on legal interpretive matters, but I think the fundamental conflict of interest there would preclude a balanced review of the several key facets of our governing statute. Maybe that is something I should pursue on a more extended schedule, even though it is costing a number of our appellants money when they lose their appeals. I copied below the part of our statute that addresses consultation with the City attorney. I believe we currently have an acting, and perhaps temporary, City Attorney after the previous one quit last summer. (See my note on paragraph B)

I was more interested in your thoughts on how to reach outside the closed Falls Church City network if I have to try to correct some of the procedural limits that are being contemplated here to restrict the BoE's reach and, in particular, my activism. My thought from reading the statutes is that there are actually very few limits on a Board of Equalization's investigatory powers.

If you are available later today, maybe we could chat briefly. I have a 3pm that will take an hour, but aside

from that I am open today and tomorrow before our next hearing at 4pm.

Bob Speir 703-336-7803

§ 58.1-3376. Organization and assistants; legal assistance.

A. Every board of equalization shall elect one of its members as chairman and another as secretary and may employ necessary clerical and other assistants and call-in advisors and fix their compensation, subject to the approval of the governing body of the county or city, to be paid out of the local treasury.

B. In any city with a population of more than 100,000, when the board of equalization, in fulfilling its functions, desires legal advice, the board shall request such advice from the attorney for the city or county for which they were appointed. (Falls Church City population is about 15,000--RAS.) Notwithstanding any contrary provision of law, general or special, such attorney shall in a timely manner give his advice to the board. If there is no such attorney or the attorney has a conflict, the board shall make a written request to the city or county governing body to employ an attorney to advise the board. The governing body shall respond in writing within ten days from receipt of such request. If the governing body refuses to honor the board's request, then the board shall apply to the circuit court that appointed it. The judge of such circuit court may authorize the employment of an attorney to advise the board and order that the attorney be paid out of the local treasury.

On Mon, Nov 28, 2022 at 11:22 AM Christopher Falcon <cfalcon@arlingtonva.us> wrote:

Hi Robert – Good to hear from you. The issues you raise are outside my purview at the Circuit Court

Clerk's office. You may want to contact the Office of the Falls Church City Attorney. Feel free to give me a call at your convenience if you have other questions.

Chris
Christopher J. Falcon
Civil Division Supervisor
Clerk of Arlington County Circuit Court
(703) 228-4684
cfalcon@arlingtonva.us

Any email sent to/from Arlington County email addresses may be subject to disclosure under the Freedom of Information Act (FOIA).

From: ra <raspeir3@gmail.com>
Sent: Monday, November 28, 2022 11:13 AM
To: Christopher Falcon <cfalcon@arlingtonva.us>
Subject: Re: Falls Church City Appointment
Swearing In

Mr. Falcon

I am now a member of the Falls Church City Board of Equalization (BoE) after you swore me in on August 30 (see attached emails). I recall that in that brief encounter, you said if I had any questions to contact you--or words to that effect. While I am sure that was just being polite, I now do have questions about procedures that I might follow to contact the Court regarding irregularities that influence our review of appeals. That might include interpretation of the Virginia statute (e.g., Article 14, §58.1-3378 and §58.1-3379) that some here say limits the authority of BoE members to conduct independent reviews of appeals. I would appreciate the opportunity to talk to

you about this and gain your advice. I can be reached
on my cell phone at 703-336-7803,
Robert Speir
500 E. Broad St.
Falls Church, VA 22046

On Fri, Aug 26, 2022 at 7:30 AM Christopher Falcon
<cfalcon@arlingtonva.us> wrote:

Good morning,
Congratulations on your appointment. Can you do
9:30 or 10am on August 30th?
Chris Falcon
Arlington Circuit Court Clerk's office

From: ra <raspeir3@gmail.com>
Sent: Thursday, August 25, 2022 9:05 AM
To: CircuitCourt <CircuitCourt@arlingtonva.us>
Cc: Ashley Pollard <APollard@fallschurchva.gov>;
Veronica Prince <vprince@fallschurchva.gov>
Subject: Falls Church City Appointment Swearing In

I would like to request an appointment for a swearing-in for the Falls Church City Board of Equalization. Per my phone call to the Circuit Court Offices this morning, I can request an appointment date and time. Would you please make that August 30 in the mid-morning. If not available, please tell me available dates and times. Judge William T. Newman approved Falls Church City's request for my appointment on July 29, 2022. The case number is CL-22002504.

Thank you
Robert A. Speir

APPENDIX T

Northampton County BOE Minutes August 2024

**NORTHAMPTON COUNTY
2024 BOARD OF EQUALIZATION
PO BOX 65
EASTVILLE, VA 23347**

August 2, 2024

The 2024 Board of Equalization met on this date, a 9:30 am, in the County Conference Room, second floor of the County Administration Building, 16404 Courthouse Road, Eastville, VA, for the purpose of hearing testimony from property owners aggrieved by their real estate assessment/assessments.

Members Present:

Ralph W. Dodd, Chairman
W. Bill Payne, Secretary
R. Keith Bull
M. Caison, Alternate

Clerk: Anne. G. Sayers

Chairman Dodd called the meeting to order and established there was a quorum.

The first applicants of the day Robert & Sarah Trachy, were sworn in by Chairman Dodd and asked to present his case. The Trachy's stated their case, referencing their fixed income, and their neighboring property. Board members asked questions and Mr. & Mrs. Trachy replied. There being no further

comments or questions from either side Mr. & Mrs. Trachy were thanked for their presentation and excused. Mr. Simpson, County Assessor, was summoned to answer some questions, and excused. After some discussion the BOE voted two to one to uphold the assessment.

There being no further business the meeting was adjourned until August 23rd.

Respectfully Submitted,
s/
W.B. Payne, Secretary

Approved and accepted
s/
Ralph W. Dodd, Chairman