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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 Wednesday the 11th day of September, 2024.

CHRISTINE A. ARAKELIAN,
APPELLANT,

against Record No. 240233
Court of Appeals No. 1611-23-4

ASHLEY POLLARD, ET AL.,
APPELLEES.

FROM THE COURT OF APPEALS OF VIRGINIA

Upon review of the record in this case and consideration of the argument submitted in support of and in opposition to the granting of an appeal, the Court is of the opinion there is no reversible error in the judgment complained of. Accordingly, the Court refuses the petition for appeal.

A Copy,

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

APPENDIX B

VIRGINIA:

*In the Court of Appeals of Virginia on Monday
the 12th day of February, 2024.*

Christine A. Arakelian,
Appellant,

against Record No. 1611-23-4
Circuit Court No. CL23-5489

Ashley Pollard, et al.,
Appellees.

From the Circuit Court of Prince William County

Appellant, Christine Arakelian, *pro se*, appeals the circuit court's order sustaining the appellees' demurrer and plea in bar and dismissing with prejudice her complaint. The record in this case was filed on December 4, 2023. According to Rule 5A:19(b)(1), Arakelian's opening brief was due 40 days after the filing of the record, which was Saturday, January 13, 2024. The following Monday, January 15, 2024, was a holiday, and the Court had a delayed opening on Tuesday, January 16, 2024. Thus, Arakelian was required to file her opening brief by Wednesday, January 17, 2024. *See* Rule 5A:19(b)(1) and Code § 1-210(B). Arakelian has not filed her opening brief nor requested an extension under Rule 5A:19(b)(4). Because Arakelian has failed to file an opening brief, we dismiss the appeal. *See* Rule 5A:26

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(“If an appellant fails to file a brief in compliance with these Rules, this Court may dismiss the appeal.”)¹

This order shall be certified to the trial court.

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

¹ Considering our ruling herein, we do not address Arakelian’s “Motion for Leave Pursuant to Virginia Code § 8.01-428(B) or Motion for a New Trial.”

APPENDIX C

VIRGINIA:

**IN THE CIRCUIT COURT FOR PRINCE
WILLIAM COUNTY**

CHRISTINE A. ARAKELIAN,

Plaintiff,

v.

Case No. CL23-5489

ASHLEY POLLARD,
in her individual capacity,

and

CHRISTOPHER FALCON,
in his individual capacity,

Defendants.

ORDER

UPON CONSIDERATION of defendants Christopher Falcon's and Ashley Pollard's Pleas in Bar, Demurrsers and Motion to Dismiss, plaintiff's Opposition, and oral argument on the matter, it is hereby

ORDERED that defendant Falcon's and defendant Ashley Pollard's Demurrsers are sustained and Pleas in Bar and Motion to Dismiss are granted, without leave to amend; and it is

FURTHER ORDERED that plaintiff's Complaint be, and hereby is, dismissed with prejudice.

8/18/23

Date

s/

Robert P. Coleman
Judge, Prince William County Circuit Court

SEEN and agreed:

s/

Debra S. Stafford (VSB #43175)
HUDGINS LAW FIRM, P.C.
2331 Mill Road, Suite 100
Alexandria, VA 22314
(703) 739-3300 phone
(703) 739-3700 fax
dstafford@hudginslawfirm.com
Counsel for defendant Christopher Falcon

SEEN and agreed:

s/

with authorization by Matthew A. Roberson, VSB:
84371

John D. McGavin, VSB No: 21794
McGAVIN, BOYCE BARDOT THORSEN & KATZ,
P.C.
9990 Fairfax Boulevard, Suite 400
Fairfax, Virginia 22030
(703) 385-1000 Telephone (703) 385-1555 Facsimile
jmcgavin@mbbtklaw.com
Counsel for defendant Ashley Pollard

6a

SEEN:

s/

I OBJECT IN ITS ENTIRETY.

Christine A. Arakelian

P.O. BOX 6308

Falls Church, VA 22040

christine@ghi.global

Plaintiff pro se

APPENDIX D

VIRGINIA:

IN THE CIRCUIT COURT FOR THE 31ST JUDICIAL CIRCUIT

CHRISTINE A. ARAKELIAN
Plaintiff,

v. Case No. CL23005489-00

ASHLEY POLLARD
CHRISTOPHER FALCON
Defendants.

CERTIFICATION PURSUANT TO RULE 5A:8

THIS MATTER comes before the Court upon Plaintiff's Motion for Written Statements of Facts in Lieu of Transcript filed September 20, 2023, and upon Defendant Christopher Falcon's Objections to Plaintiff's Proposed Written Statements of Facts in Lieu of Transcript filed September 28, 2023, and upon Defendant Ashley Pollard's Response to Plaintiff's Motion for Written Statement in Lieu of Transcripts filed September 29, 2023.

IT APPEARING that a final hearing in this matter took place on August 18, 2023 from approximately 11:18AM to 11:55AM with the Plaintiff, *pro se*, present, counsel for Defendant Ashley Pollard, Matthew Roberson, present, and counsel for Defendant Christopher Falcon, Debra Stafford, present, and no Court Reporter was present; and

IT FURTHER APPEARING that the Defendant, Christopher Falcon's Objections to the Plaintiff's Written Statement correctly state that the Plaintiff's Written Statement is incomplete in that it does not include all facts, testimony, or incidents of the case, arguments of Defendants, or the full reasoning of the Court's ruling as articulated at the final hearing; and

IT FURTHER APPEARING that the Defendant, Ashley Pollard's Response to Plaintiff's Motion for Written Statement in Lieu of Transcripts also correctly notes that the Plaintiff's written statements are not an accurate reflection of what occurred at the final hearing; and

IT FURTHER APPEARING that, having taken place on August 18, 2023, the Court does not have the independent recollection to make detailed corrections or to include any accurate additions to make the record complete; it is therefore

CERTIFIED that for the foregoing reasons, the record is incomplete. The Court relies on its Order dated August 18, 2023 to represent the Court's findings in this matter, but asserts that it is not an adequate substitute for the detailed conclusions made and reasons announced at the final hearing on August 18, 2023.

Certified this 6th day of October, 2023
s/

The Honorable Robert P. Coleman
Prince William County Circuit Court

APPENDIX E

Virginia Code § 1-210 **Computation of Time**

- A. When an act of the General Assembly or rule of court requires that an act be performed a prescribed amount of time before a motion or proceeding, the day of such motion or proceeding shall not be counted against the time allowed, but the day on which such act is performed may be counted as part of the time. When an act of the General Assembly or rule of court requires that an act be performed within a prescribed amount of time after any event or judgment, the day on which the event or judgment occurred shall not be counted against the time allowed.
- B. When the last day for performing an act during the course of a judicial proceeding falls on a Saturday, Sunday, legal holiday, or any day or part of a day on which the clerk's office is closed as authorized by an act of the General Assembly, the act may be performed on the next day that is not a Saturday, Sunday, legal holiday, or day or part of a day on which the clerk's office is closed as authorized by an act of the General Assembly.
- C. When an act of the General Assembly specifies a maximum period of time in which a legal action may be brought and the last day of that period falls on a Saturday, Sunday, legal holiday, or day or part of a day on which the clerk's office is closed as authorized by an act of the General Assembly, the action may be brought on the next day that is not a Saturday, Sunday, legal holiday, or day or part of a day on which

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the clerk's office is closed as authorized by an act of the General Assembly.

D. Any court or proceeding authorized to be adjourned from day to day shall not be required to meet on a Sunday or legal holiday.

E. When an act of the General Assembly or local governing body, order of the court, or administrative regulation or order requires, either by specification of a date or by a prescribed period of time, that an act be performed or an action be filed on a Saturday, Sunday, or legal holiday or on any day or part of a day on which the state or local government office where the act to be performed or the action to be filed is closed, the act may be performed or the action may be filed on the next business day that is not a Saturday, Sunday, legal holiday, or day on which the state or local government office is closed.

F. For the purposes of this section, any day on which the Governor authorizes the closing of the state government shall be considered a legal holiday.

APPENDIX F

Virginia Code § 8.01-428(B)

Clerical Mistakes

B. Clerical mistakes. Clerical mistakes in all judgments or other parts of the record and errors therein arising from oversight or from an inadvertent omission may be corrected by the court at any time on its own initiative or upon the motion of any party and after such notice, as the court may order. During the pendency of an appeal, such mistakes may be corrected before the appeal is docketed in the appellate court, and thereafter while the appeal is pending such mistakes may be corrected with leave of the appellate court.

APPENDIX G

**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 H

Virginia Code on Boards of Equalization Article 14 of Chapter 32 of Title 58.1

§ 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

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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 I

Rules of the Supreme Court of Virginia Rule 5A:8. Record on Appeal: Transcript or Written Statement

(a) Transcript. — The transcript of any proceeding is a part of the record when it is filed in the office of the clerk of the trial court no later than 60 days after entry of the final judgment. This deadline may be extended by a judge of this Court only upon a written motion filed within 90 days after the entry of final judgment. Timely motions will be granted only upon a showing of good cause to excuse the delay.

(b) Notice of Filing Transcript. — (1) Time for Filing. Within 10 days after the transcript is filed or, if the transcript is filed prior to the filing of the notice of appeal, within 10 days after the notice of appeal is filed, counsel for appellant must: (i) give written notice to all other counsel of the date on which the transcript was filed, and (ii) file a copy of the notice with the clerk of the trial court. There must be appended to the notice either a certificate of counsel for appellant that a copy of the notice has been mailed to all other counsel or an acceptance of service of such notice by all other counsel. (2) Multiple Transcripts. When multiple transcripts are filed, the 10-day period for filing the notice required by this Rule is calculated from the date on which the last transcript is filed or from the date on which the notice of appeal is filed, whichever is later. The notice of filing transcripts must identify all transcripts filed and the date upon which the last transcript was filed. (3) Notice of No Further Transcripts. If the notice of appeal states that no additional transcripts will be filed and identifies

the transcripts that have been filed, if any, then no additional written notice of filing transcripts is required and the notice of appeal will serve as the notice of filing transcripts for purposes of Rule 5A:8(b). (4) Effect of Non-compliance. (i) Any failure to file the notice required by this Rule that materially prejudices an appellee will result in the affected transcripts being stricken from the record on appeal. For purposes of this Rule, material prejudice includes preventing the appellee from raising legitimate objections to the contents of the transcript or misleading the appellee about the contents of the record. The appellee has the burden of establishing such prejudice in the brief in opposition or, if no brief in opposition is filed, in a written statement filed with the clerk of this Court within 21 days after the record is received by the clerk. (ii) When the appellant fails to ensure that the record contains transcripts or a written statement of facts necessary to permit resolution of appellate issues, any assignments of error affected by such omission will not be considered.

(c) Written Statement in Lieu of Transcript. — A written statement of facts, testimony, and other incidents of the case becomes a part of the record when: (1) within 60 days after entry of judgment a copy of such statement is filed in the office of the clerk of the trial court. A copy must be mailed or delivered to opposing counsel on the same day that it is filed in the office of the clerk of the trial court, accompanied by notice that such statement will be presented to the trial judge no earlier than 15 days nor later than 20 days after such filing; and (2) the statement is signed by the trial judge and filed in the office of the clerk of the trial court. The judge may sign the statement forthwith upon its presentation to him if it is signed

by counsel for all parties, but if objection is made to the accuracy or completeness of the statement, it must be signed in accordance with paragraph (d) of this Rule. The term "other incidents of the case" in this subsection includes motions, proffers, objections, and rulings of the trial court regarding any issue that a party intends to assign as error or otherwise address on appeal.

(d) Objections. — Any party may object to a transcript or written statement on the ground that it is erroneous or incomplete. Notice of such objection specifying the errors alleged or deficiencies asserted must be filed with the clerk of the trial court within 15 days after the date the notice of filing the transcript (paragraph (b) of this Rule) or within 15 days after the date the notice of filing the written statement (paragraph (c) of this Rule) is filed in the office of the clerk of the trial court or, if the transcript or written statement is filed before the notice of appeal is filed, within 10 days after the notice of appeal has been filed with the clerk of the trial court. The clerk must give prompt notice of the filing of such objections to the trial judge. Within 10 days after the notice of objection is filed with the clerk of the trial court, the judge must: (1) overrule the objection; or (2) make any corrections that the trial judge deems necessary; or (3) include any accurate additions to make the record complete; or (4) certify the manner in which the record is incomplete; and (5) sign the transcript or written statement. At any time while the record remains in the office of the clerk of the trial court, the trial judge may, after notice to counsel and hearing, correct the transcript or written statement. The judge's signature on a transcript or written statement, without more, constitutes certification

that the procedural requirements of this Rule have been satisfied.

(e) Criminal cases. — In criminal cases, the appellant must contemporaneously serve a copy of all notices required by this Rule on the attorney for the Commonwealth who prosecuted the case.

APPENDIX J

Rules of the Supreme Court of Virginia

Rule 5A:9 Judge Authorized to Act

The judge authorized to act in all matters relating to the record on appeal is any judge having authority to enter orders in the case or in the court in which the case was heard or, in a case heard by three judges, any one of them.

APPENDIX K

Rules of the Supreme Court of Virginia Rule 5A:16(a) Perfection of Appeal; Docketing

(a) Appeals as a Matter of Right. — In cases when an appeal lies as a matter of right to this Court, such appeal is perfected by the timely filing of a notice of appeal pursuant to Rule 5A:6. Such case will be considered mature for purposes of further proceedings from the date the record is filed in the office of the clerk of this Court. A party filing a notice of an appeal of right to this Court must simultaneously file in the trial court an appeal bond if required by Code § 8.01-676.1.

APPENDIX L

Rules of the Supreme Court of Virginia Rule 5A:19. General Requirements for All Briefs

(b) Filing Time: Appeal as a Matter of Right

In cases when appeal lies as a matter of right to this Court, except as otherwise provided by statute or order of this Court, briefs must be filed as follows:

- (1) The appellant must file the opening brief in the office of the clerk of this Court within 40 days after the date of the filing of the record in such office.
- (2) The brief of appellee and the brief of the guardian ad litem must be filed in the office of the clerk of this Court within 30 days after filing of the opening brief, except in cases governed by Rule 5A:20(i).
- (3) The appellant may file a reply brief in the office of the clerk of this Court within 14 days after filing of the brief of appellee or guardian ad litem.
- (4) Motions for extensions to these briefing deadlines must be filed no later than 10 days after the expiration of the deadline.

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

Rules of the Supreme Court of Virginia Rule 5:11(a), (e), (g) Record on Appeal: Transcript or Written Statement

(a) *Effect of Non-compliance.*

(1) Obligation of the Petitioner/Appellant. It is the obligation of the petitioner/appellant to ensure that the record is sufficient to enable the Court to evaluate and resolve the assignments of error. When the appellant fails to ensure that the record contains transcripts or a written statement of facts necessary to permit resolution of appellate issues related to the assignments of error, any assignments of error affected by the omission will not be considered.

(2) Obligation of the Respondent/Appellee. It is the obligation of the respondent/appellee to ensure that the record is sufficient to enable the Court to evaluate and resolve any assignments of cross-error. When the respondent/appellee who assigns cross-error fails to ensure that the record contains transcripts or a written statement of facts necessary to permit resolution of appellate issues related to the assignments of cross-error, any assignments of cross-error affected by the omission will not be considered.

(e) *Written Statement in Lieu of Transcript.* A written statement of facts, testimony, and other incidents of the case, which may include or consist of a portion of the transcript, becomes a part of the record when:

(1) within 60 days after entry of judgment a copy of such statement is filed in the office of the clerk of the trial court. A copy must be mailed or delivered to opposing counsel on the same day that it is filed in the office of the clerk of the trial court, accompanied

by notice that such statement will be presented to the trial judge no earlier than 15 days nor later than 20 days after such filing; and

(2) the statement is signed by the trial judge and filed in the office of the clerk of the trial court. The judge may sign the statement forthwith upon its presentation to him if it is signed by counsel for all parties, but if objection is made to the accuracy or completeness of the statement, it must be signed in accordance with paragraph (g) of this Rule.

(g) *Objections.* Any party may object to a transcript or written statement on the ground that it is erroneous or incomplete. Notice of such objection specifying the errors alleged or deficiencies asserted must be filed with the clerk of the trial court within 15 days after the date the notice of filing the transcript (paragraph (c) of this Rule) or within 15 days after the date the notice of filing the written statement (paragraph (e) of this Rule) is filed in the office of the clerk of the trial court or, if the transcript or written statement is filed before the notice of appeal is filed, within 10 days after the notice of appeal has been filed with the clerk of the trial court. Counsel for the objecting party must give the trial judge prompt notice of the filing of such objections. Within 10 days after the notice of objection is filed with the clerk of the trial court, the trial judge must:

- (1) overrule the objections; or
- (2) make any corrections that the trial judge deems necessary; or
- (3) include any accurate additions to make the record complete; or
- (4) certify the manner in which the record is incomplete; and
- (5) sign the transcript or written statement.

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At any time while the record remains in the office of the clerk of the trial court, the trial judge may, after notice to counsel and hearing, correct the transcript or written statement. The judge's signature on a transcript or written statement, without more, constitutes certification that the procedural requirements of this Rule have been satisfied

APPENDIX O

Rules of the Supreme Court of Virginia Rule 5:25. Preservation of Issues for Appellate Review

No ruling of the trial court, disciplinary board, commission, or other tribunal before which the case was initially heard will be considered as a basis for reversal unless an objection was stated with reasonable certainty at the time of the ruling, except for good cause shown or to enable this Court to attain the ends of justice. A mere statement that the judgment or award is contrary to the law and the evidence is not sufficient to preserve the issue for appellate review.

APPENDIX P

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 Q

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 R

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 S

**MS Code § 11-51-77 Civil Practice and
Procedure: Appeals: Appeal From Assessment
Of Taxes – Attorney General, District Attorney,
County Attorney May Appeal**

(1) Any person aggrieved by a decision of the board of supervisors or the municipal authorities of a city, town or village, as to the assessment of taxes, may, within ten (10) days after the adjournment of the meeting at which such decision is made, appeal to the circuit court of the county, upon giving bond, with sufficient sureties, in double the amount of the matter in dispute, but never less than One Hundred Dollars (\$100.00), payable to the state, and conditioned to perform the judgment of the circuit court, and to be approved by the clerk of such board, who, upon the filing of such bond, shall make a true copy of any papers on file relating to such controversy, and file such copy certified by him, with said bond, in the office of the clerk of the circuit court, on or before its next term. The controversy shall be tried anew in the circuit court at the first term, and be a preference case, and, if the matter be decided against the person who appealed, judgment shall be rendered on the appeal bond for damages at the rate of ten percent (10%) on the amount in controversy and all costs. If the matter be decided in favor of the person who appealed, judgment in his favor shall be certified to the board of supervisors, or the municipal authorities, as the case may be, which shall conform thereto, and shall pay the costs.

(2) A political subdivision may appeal an assessment of taxes as provided in this subsection (2). Only the

county attorney, the district attorney, the Attorney General, or the political subdivision acting through its attorney, if the state, county, municipality or political subdivision be aggrieved by a decision of the board of supervisors or the municipal authorities of a city, town, or village as to the assessment of taxes, may, within twenty (20) days after the adjournment of the meeting at which such decision is made, or within twenty (20) days after the adjournment of the meeting at which the assessment rolls are corrected in accordance with the instructions of the Department of Revenue, or within twenty (20) days after the adjournment of the meeting of the board of supervisors at which the approval of the roll by the Department of Revenue is entered, appeal to the circuit court of the county in like manner as in the case of any person aggrieved as provided in subsection (1) of this section, except no bond shall be required, and such appeal may be otherwise governed by the provisions of this section.

APPENDIX T

MS Code § 19-3-41(2) Counties And County Officers: Board Of Supervisors: In General: Jurisdiction And Powers Generally

(2) The board of supervisors of any county, in its discretion, may contract with a private attorney or private collection agent or agency to collect any type of delinquent payment owed to the county including, but not limited to, past-due fees, fines and assessments, delinquent ad valorem taxes on personal property and delinquent ad valorem taxes on mobile homes that are entered as personal property on the mobile home rolls, collection fees associated with the disposal or collection of garbage, rubbish and solid waste, or with the district attorney of the circuit court district in which the county is located to collect any delinquent fees, fines and other assessments. Any such contract may provide for payment contingent upon successful collection efforts or payment based upon a percentage of the delinquent amount collected; however, the entire amount of all delinquent payments collected shall be remitted to the county and shall not be reduced by any collection costs or fees. There shall be due to the county from any person whose delinquent payment is collected pursuant to a contract executed under this subsection an amount, in addition to the delinquent payment, of not to exceed twenty-five percent (25%) of the delinquent payment for collections made within this state and not to exceed fifty percent (50%) of the delinquent payment for collections made outside of this state. However, in the case of delinquent fees owed to the county for garbage or rubbish collection or disposal, only the amount of the delinquent fees, which may

include an additional amount not to exceed up to One Dollar (\$1.00) or ten percent (10%) per month, whichever is greater, on the current monthly bill on the balance of delinquent monthly fees as prescribed under Sections 19-5-21 and 19-5-22, may be collected and no amount in addition to such delinquent fees may be collected if the board of supervisors of the county has notified the county tax collector under Section 19-5-22 for the purpose of prohibiting the issuance of a motor vehicle road and bridge privilege license tag to the person delinquent in the payment of such fees. Any private attorney or private collection agent or agency contracting with the county under the provisions of this subsection shall give bond or other surety payable to the county in such amount as the board of supervisors deems sufficient. Any private attorney with whom the county contracts under the provisions of this subsection must be a member in good standing of The Mississippi Bar. Any private collection agent or agency with whom the county contracts under the provisions of this subsection must meet all licensing requirements for doing business in the State of Mississippi. Neither the county nor any officer or employee of the county shall be liable, civilly or criminally, for any wrongful or unlawful act or omission of any person or business with whom the county has contracted under the provisions of this subsection. The Mississippi Department of Audit shall establish rules and regulations for use by counties in contracting with persons or businesses under the provisions of this subsection.

APPENDIX U

MS Code § 19-5-22 Counties And County Officers: Health, Safety And Public Welfare – Assessment of Fees And Charges: Notice And Liens

(1) Fees for garbage or rubbish collection or disposal shall be assessed jointly and severally against the generator of the garbage or rubbish and against the owner of the property furnished the service. In addition to such fees, an additional amount not to exceed up to One Dollar (\$1.00) or ten percent (10%) per month, whichever is greater, on the current monthly bill may be assessed on the balance of any delinquent monthly fees. Any person who pays, as a part of a rental or lease agreement, an amount for garbage or rubbish collection or disposal services shall not be held liable upon the failure of the property owner to pay those fees.

(2)

(a) Every generator assessed the fees authorized by Section 19-5-21 and the owner of the property occupied by that generator shall be jointly and severally liable for the fees.

(b) Subject to subsection (6) of this section, the fees shall be a lien upon the real property offered garbage or rubbish collection or disposal service.

(c)

(i) The board of supervisors may assess the fees annually. If the fees are assessed annually, the fees

for each calendar year shall be a lien upon the real property beginning on January 1 of the next immediately succeeding calendar year subject to subsection (6) of this section. The person or entity owing the fees, upon signing a form provided by the board of supervisors, may pay the fees in equal installments.

(ii) If fees are assessed on a basis other than annually, the fees shall become a lien upon the real property offered the service on the date that the fees become due and payable subject to subsection (6) of this section. No real or personal property shall be sold to satisfy any lien imposed under this subsection (2).

(d) The county shall mail a notice of the lien, including the amount of unpaid fees and a description of the property subject to the lien, to the owner of the property.

(3) Liens created under subsection (2) may be discharged by filing with the chancery clerk a receipt or acknowledgement, signed by the designated county official or billing and collection entity, that the lien has been paid or discharged.

(4)

(a) The board of supervisors may notify the tax collector of any unpaid fees assessed under Section 19-5-21 within ninety (90) days after the fees are due. Before notifying the tax collector, the board of supervisors shall provide notice of the delinquency to the person who owes the delinquent fees and shall afford an opportunity for a hearing, that complies with the due process protections the board deems

necessary, consistent with the Constitutions of the United States and the State of Mississippi. The board of supervisors shall establish procedures for the manner in which notice shall be given and the contents of the notice; however, each notice shall include the amount of fees and shall prescribe the procedure required for payment of the delinquent fees. The board of supervisors may designate a disinterested individual to serve as hearing officer. The board of supervisors shall continue to update the delinquency notice to the tax collector at least once per quarter of each year.

(b) Upon receipt of a delinquency notice, the tax collector shall not issue or renew a motor vehicle road and bridge privilege license for any motor vehicle owned by a person who is delinquent in the payment of fees unless those fees in addition to any other taxes or fees assessed against the motor vehicle are paid. Payment of all delinquent garbage fees shall be deemed a condition of receiving a motor vehicle road and privilege license tag.

(c) The tax collector may forward the motor vehicle road and privilege license tag renewal notices to the designated county official or entity that is responsible for the billing and collection of the county garbage fees. The designated county official or the billing and collection entity shall identify those license tags that shall not be issued due to delinquent garbage fees. The designated county official or the billing and collection entity shall stamp a message on the license tag renewal notices that the tag will not be renewed until delinquent garbage fees are paid. The designated county official or the billing and collection

entity shall return the license tag notices to the tax collector before the first of the month.

(d) Any appeal from a decision of the board of supervisors under this section regarding payment of delinquent garbage fees may be taken as provided in Section 11-51-75.

(5) The board of supervisors may levy the garbage fees as a special assessment against the property in lieu of the lien authorized in this section. The board of supervisors shall certify to the tax collector the assessment due from the owner of the property. The tax collector shall enter the assessment upon the annual tax roll of the county and shall collect the assessment at the same time he collects the county ad valorem taxes on the property. No real or personal property shall be sold to satisfy any assessment imposed under this subsection (5).

(6) Liens created under this statute shall be contained in the chancery clerk's office in a separate hard copy book format and/or a digital format and shall include all information necessary for the recording and indexing therein. The registry created herein shall be created on or before January 1, 2024.

APPENDIX V

MS Code § 27-35-89 Taxation And Finance: Ad Valorem Taxes - Assessment: General Provisions – Objections To Assessments Generally

(1) The board of supervisors of each county shall hold a meeting at the courthouse, or at the chancery clerk's office in counties where the chancery clerk's office is in a building separate from the courthouse, on the first Monday of August, to hear objections to the assessment. The board shall examine the assessment rolls, and hear and determine all exceptions thereto, and shall sit from day to day until the same shall have been disposed of, and all proper corrections made, or may take objections under advisement as provided in subsection (2) of this section. The board shall equalize the assessment and may increase or diminish the valuation of any property, so that property of the same value shall be assessed for an equal sum. Where an individual assessment has been increased immediate notice in writing shall be sent by mail to the person whose assessment is increased by the clerk of the board of supervisors. At the said meeting the board shall have the power to change erroneous assessments or to add omitted property but any person affected by such action shall have notice as next above provided. If the board adjourn before considering the objections filed, such objections shall be heard at the next regular meeting of the board.

(2) The board of supervisors may take an objection under advisement to allow the taxpayer or his designee, the tax assessor or the board to compile information relating to the objection; however, the

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board shall enter an order on the objection on or before the first Monday of September.

APPENDIX W

**Appointment of Robert Speir to the City of
Falls Church Board of Equalization by the
Arlington County 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.

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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.

Entered this 29th day of July, 2022.

s/

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

APPENDIX X

Email from Speir to Falcon on 11/28/22

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 Y

Northampton County, Virginia 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

