



2026 RICHMOND BOARD OF EQUALIZATION APPLICATION

Filing Deadline is December 1, 2025

GENERAL INFORMATION

The Board of Equalization (BOE) is a panel of three qualified citizens appointed by the Circuit Court for the purpose of hearing real estate assessment appeals on assessments made during the current tax year.

The current assessment is presumed by law to be correct unless it is clearly shown to be in error. Applicable law places the burden of proof on the taxpayer to show that the property in question is assessed inequitably with similar properties.

All decisions of the BOE are binding on the property owner and the City for the current year unless the case is continued before the Circuit Court by either party. The decision of the BOE will result in a decreased assessment; a no change in assessment; or an increased assessment.

Appointment times are limited, it is important that appellant presentations be concise and relevant to the issue.

INSTRUCTIONS TO APPLICANTS

- Hardcopy applications must be submitted (or postmarked) no later than **December 1, 2025**. An application must be filed for each **separate tax parcel** and consist of one (1) complete original application with all supporting market data.
- A digitized application is preferred and will be accepted if the email is received by **December 1, 2025**. It can be sent to: BOE@rva.gov Please request a return receipt in the email.
- Appointment times are reserved for each case. The Board's cancellation policy requires at least seven (7) days advance notice if the case is to be rescheduled.
- Sales and other market data used to support a change in assessed value must have occurred by September 1, 2025.
- The Board will allow a third party to present information and testimony, provided that person(s) has a notarized authorization from the property owner and meets any required professional licensing requirements.
- Appeal of income-producing properties must include a detailed income/expense report and a rent roll for the current and one prior year.
- When filing an application before the BOE, the applicant acknowledges that the Board is a legal body of the Richmond Circuit Court. As such, all sworn testimony and presentation material must be factual and true. Personal conduct is expected to be courteous and considerate.

Hearings are scheduled promptly after the BOE organizes in January. If you are granted a change in assessment, it will be effective on the first day of the tax year which is January 1, 2026. **All bills issued by the Department of Finance should be paid in full; any assessment changes will be forwarded to Finance as needed.**

Any questions regarding an appeal to the Board of Equalization should be directed to their administrative appointee at (804) 646-7910.

Richmond Board of Equalization
900 East Broad Street, Room 802
Richmond, Virginia 23219
Phone: (804) 646-7910
Email: BOE@rva.gov

Please retain this page for reference



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Application #: BOE26-

Board of Equalization
900 E Broad St, Room 802
Richmond, VA 23219
Phone: (804) 646-7910
Email: BOE@rva.gov

Filing Deadline is December 1, 2025

The undersigned taxpayer respectfully makes application for an assessment review of the following property. Per § 58.1-3378 an application must include the property address, parcel number and the owners proposed assessed value for the property.

Map Reference #: _____ - _____ - _____ - _____
(L) (S) (S) (S) (B) (B) (B) (B) (P) (P) (P) (B)

Property Address: _____

Owner of Record: _____

Type of Property: ☐ Single Family ☐ 2-4 Family ☐ Multi-Family ☐ Commercial/Industrial

Reason(s) for Request: ☐ Assessment is inequitable with similarly properties ☐ Assessment is not equal to market

	Previous Assessment January 1, 2025	Proposed Assessment January 1, 2026	State Your Supported Opinion of Value
Land	\$	\$	\$
Bldg	\$	\$	\$
Total	\$	\$	\$

Briefly summarize your supported conclusion for either or both reasons for review. Attach to this form all data and detailed information to be considered and supportive of your request.

Applicant: _____

Mailing Address: _____

Tel. Contact (H): _____ (W): _____ (C): _____

Email Address: _____

I certify that the descriptions and statements contained in this application are to the best of my knowledge both correct and true. Given under my hand this _____ day of _____, _____.

Day

Month

Year

Owner/Agent Signature: _____

Note: Registered Agents must attach a notarized authorization. Typed signatures will not be accepted.