



# CITY OF POQUOSON

500 CITY HALL AVENUE, POQUOSON, VIRGINIA 23662-1996  
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Office of the City Manager  
J. Randall Wheeler

January 22, 2017

TO: City Council

FROM: City Manager

SUBJECT: **Resolution Making Nominations for Appointment To The Board Of Equalization**

Presented for consideration is a resolution making nominations for appointment to the Board of Equalization. At least three but no more than five members must be appointed by the Judge of the Circuit Court in each tax year immediately following a reassessment.

An explanation of the appointment process is provided by Assessor Buddy Faison.

JRW:sf

**RESOLUTION NO. \_\_\_\_\_**

**RESOLUTION MAKING NOMINATIONS FOR APPOINTMENT TO THE  
BOARD OF EQUALIZATION FOR THE CITY OF POQUOSON**

**WHEREAS**, Section 58.1-3370 of the Code of Virginia (1950), as amended requires that a Board of Equalization of 3 to 5 members be appointed by the Circuit Court of York County in each tax year immediately following a reassessment of real property in the City of Poquoson, and

**WHEREAS**, all members of the Board of Equalization must be freeholders in the City of Poquoson and must complete the basic course of instruction given by the Department of Taxation prior to appointment.

**NOW, THEREFORE, BE IT RESOLVED** by the Council of the City of Poquoson, Virginia:

**Section 1:** That the following persons be and the same hereby are nominated for appointment to the Board of Equalization for a term to expire 1 year after the effective date of the assessment for which they were appointed:

**Names:**

- 1.
- 2.
- 3.
- 4.
- 5.

**Section 2:** That upon completion of the required training, these names shall be submitted to the Circuit Court of York County for official appointment

**Section 3:** That this resolution shall be in effect on and after its adoption.

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

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

**City Clerk**



# CITY OF POQUOSON

ASSESSOR'S OFFICE

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## MEMORANDIUM

**DATE: JANUARY 23, 2017**  
**TO: POQUOSON CITY COUNCIL**  
**CC: ASST. CITY MANAGER – JUDY WIGGINS**  
**FROM: ROBERT L. “BUDDY” FAISON, ASSESSOR**  
**RE: BOARD OF EQUALIZATION APPOINTMENTS**

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Please be advised that 2017 is a Real Estate Assessment year. Therefore, this is a reminder that it is once again time for Council to recommend appointments to the Circuit Court in York County, for the City's Board of Equalization.

I am providing as an addendum to this memorandum, the state law pertaining to qualification of perspective Board of Equalization members as a guideline. The plan is for the Board of Equalization to meet in mid-July to hear all cases. Board members also must meet training requirements with the Dept. of Taxation. In order to meet the court appointment schedule and training requirements with the Dept. of Taxation it is my request that council make their recommendations at the second council meeting in January 2017 if at all possible. Thank you!

Sincerely,

Addendums: 1

# CODE OF VIRGINIA

## § 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.

## History

Code 1950, § 58-899; 1979, c. 577; 1983, c. 304; 1984, c. 675; 1995, c. 24; 2003, c. 1036; 2009, c. 25; 2010, c. 552; 2011, c. 10; 2013, c. 197; 2016, c. 38.