



**COUNTY OF HENRICO
APPEAL OF MOTOR VEHICLE ASSESSMENT**

2011

TAXPAYER NAME(S)	
ADDRESS	
TELEPHONE NUMBER	(W) _____ (H) _____

YEAR	MAKE OF VEHICLE	MODEL AND/OR BODY STYLE
VEHICLE IDENTIFICATION #	DATE OF PURCHASE	YOUR PURCHASE PRICE
		\$ _____
COUNTY ASSESSMENT AMOUNT (Not the Amount of Tax)		HAS TAX BILL BEEN PAID?
		YES ____ NO ____

BASIS FOR APPEAL/ERRONEOUS ASSESSMENT

() High Mileage (Vehicle must be less than 10 years old.)
() Body Damage – Date Damage Occurred
() Mechanical Malfunctions
If vehicle is inoperative, the date it became inoperative _____ and its present location. _____

Describe briefly the condition of the vehicle that makes this appeal necessary. (Use a blank sheet of paper if more space is needed.)

CERTIFICATION: I certify that the above statements of fact are correct and true to the best of my knowledge.

Signature of Owner(s) _____ Date _____

Office USE ONLY

(SEE REVERSE SIDE FOR INFORMATION AND INSTRUCTIONS)

Motor Vehicle Assessment Appeal Information and Instructions

The County of Henrico Department of Finance uses the average loan value listed in the January 1 Official National Automobile Association Used Car Guide and Official Older Used Car Guide to determine the assessed value of an automobile or lightweight truck. If you wish to appeal an assessment due to high mileage or condition of the automobile or lightweight truck, the following instructions and procedures must be followed.

1. For vehicles owned on January 1 of the tax year, the mileage and/or condition “as of this date” will only be considered. No consideration will be given for condition of vehicle after this date. For vehicles purchased after January 1, the mileage and/or condition on the date of purchase will **only** be considered.
2. Return the Appeal form, Itemized Estimate/Affidavit form, and supporting documentation to: Department of Finance, Vehicle Section, P. O. Box 90775, Henrico, Virginia 23273-0775. Appeals will be reviewed in the order received; please allow an ample amount of time for processing.
3. Please complete the Appeal form carefully with all requested information entered in the appropriate blocks and include a completed Itemized Estimate/Affidavit form which must show the cost for restoration of the vehicle to **average condition**. Additionally, you may wish to submit photographs, an accident report, insurance documents, or other documentation attesting to the damage done to the vehicle. If you require assistance in completing the forms, call the Vehicle Section at 501-4263. (Monday through Friday 8:00 a.m. – 4:30 p.m.) or come in person to the Vehicle Section located in the Administration Building (Room 135) at 4301 E. Parham Road or 3820 Nine Mile Road.
4. A motor vehicle is in less than average condition when there is extensive body or glass damage or serious mechanical malfunctions.
5. When reviewing the assessment of a motor vehicle which is in less than average condition, we will not consider items of normal wear and tear such as tires, battery, seals, gaskets, pumps, hoses, belts, etc. Additionally, normal wear and tear to systems such as brakes, cooling, electrical and ignition, fuel, exhaust, and front-end parts will not be considered.
6. Owners of inoperable motor vehicles due to extensive body damage or mechanical malfunction will not be required to have such vehicles towed to a repair facility for estimates of repairs or to pay an estimator for an on-site estimate of costs. Such owners must, however, complete and certify the Appeal form and their vehicle may be subject to an on-site inspection by an Inspector representing the Vehicle Section.
7. Before January 1 of the next year, if the vehicle is not restored to average condition, an appeal must be filed again; otherwise, the value will be taken from the Official Used Car Guide.
8. To determine mileage as of January 1 of the current year, a visual inspection is normally required. However, after January 1, documentation such as a Virginia State Inspection form or a repair invoice (reflecting mileage) may be accepted.
9. A tax bill subject to appeal must be paid on or before the tax due date to avoid the addition of penalty and interest. The decision to make an adjustment will be based on the information contained on the Appeal form and supporting documentary evidence, or in the case of an inoperable vehicle, the on-site inspection made by an Inspector.
10. Your appeal will not be processed unless the required necessary information is submitted.

(SEE REVERSE SIDE FOR APPEAL FORM)