



2025
COUNTY OF HENRICO
FINANCE DEPARTMENT
REAL ESTATE ASSESSMENT DIVISION
APPLICATION FOR APPEAL OF PROPERTY ASSESSMENT

Completed form must be returned by April 1

Mailing Address:
 County of Henrico
 Department of Finance
 Real Estate Assessment Division
 P.O. Box 90775
 Henrico, Virginia 23273-0775

Office: 4301 East Parham Road Room 134
 Henrico, Virginia 23228

Email: AssessmentAppeal@henrico.gov

Phone: 804-501-4300 Fax: 804-501-5420

Office Hours: Monday - Friday from 8:00a.m. - 4:30p.m.

Office Use Only	
GPIN _____	
PID _____	
Subdivision _____	
NBHD _____	
Acreage _____	Appr Code _____

PLEASE READ INSTRUCTIONS (on reverse side) BEFORE COMPLETING APPLICATION

Property Owner Name(s) _____

Property Address _____

Mailing Address (if different from property address) _____

Owner's Representative (if applicable)** _____

Mailing Address if different from Owner _____

List reason(s) for requesting review (attach info if needed) _____

The owner's estimated fair market value of this property is: \$ _____

I certify that the statements contained herein are to the best of my knowledge both true and correct.

Owner/Representative Signature _____ Date _____

Main Phone _____ Alt. Phone _____

Email _____

**** Appeal by representative of owner must be accompanied by a current notarized letter of authorization from the owner.**

APPLICATION FOR APPEAL OF PROPERTY ASSESSMENT INSTRUCTIONS AND PROCEDURES

The Virginia Constitution and Title 58.1 of the Code of Virginia mandate that real estate assessments shall be at 100% of their fair market value. The fair market value of a property is the probable amount it would sell for, as of a specified effective date, if exposed to the market for a reasonable period with informed buyers and sellers acting without duress. The Real Estate Assessment Division under the Department of Finance is charged with the review and reassessment of all real property effective on January 1 of each year to ensure that property is assessed uniformly with comparable and similar properties. If you have evidence that the property in question is assessed at more than its fair market value or that the assessment is not uniform in its application, please provide such evidence with your appeal application. If you are appealing the assessment of multiple properties, separate appeal applications must be completed for each parcel.

According to Title 58.1-3294 and 58.1-3379 of the Code of Virginia, when appealing the assessment for a commercial income producing property, income and expense statements for the three previous years and a current rent roll must be provided with a completed application and certified by the owner/representative by April 1 in order to be considered.

Applications must be returned to the Real Estate Assessment Division via mail, email, fax or delivered in person (see front of application for return information).

After receipt of your application, a County staff member will contact you to schedule a physical inspection of the property. **Be sure to include a telephone number and email address where you can be reached during normal business hours.** After the County completes its analysis, you will be notified of the results. A recommended assessment will then be forwarded to the Board of Real Estate Review and Equalization (Board) for consideration. The Board is a five-member panel, comprised of County of Henrico citizens, appointed by the Board of Supervisors representing each magisterial district.

If you disagree with the County's recommendation, you may request an appearance before the Board at one of their bi-monthly meetings throughout the year. At that time, you will be given an opportunity to present evidence, such as sales from the previous calendar year, income and expense information, photographs, and/or contractor's repair estimates, that may be helpful in supporting an opinion of value.

Residential appeals are typically processed before commercial appeals due to the time required to analyze income and expense information. If you decide to appeal the current assessed value, it may be Summer or Fall of the current year before the appeal can be reviewed.

By State law, all reassessment appeal applications to the Board must be filed by April 1 to be considered for the current year.

Other Related Services

The County of Henrico has a Real Estate Advantage Program (REAP) and a Real Estate CAP program (RECAP) for property owners who are age 65 or older or totally and permanently disabled and meet certain criteria. For additional information call 804-501-4263 or visit <https://henrico.gov/services/real-estate-advantage-program/>.

Veterans with a service-connected total and permanent disability or their surviving spouse, surviving spouses of members of the Armed Forces Killed in Action, and surviving spouses of certain persons Killed in the Line of Duty, who meet certain criteria may receive tax exemption on their residence. For additional information call 804-501-4306 or visit <https://henrico.gov/services/real-estate-tax-exemption-disabled-veterans/> or <https://henrico.gov/services/surviving-spouse/>.

The County maintains a Land Use Program that provides for the assessment of qualifying land based on agricultural, horticultural, forestry, or open-space use value rather than market value. Forest land eligibility includes a 20-acre minimum, and the other classifications require a 5-acre minimum. Applications are due by November 1. For additional information call 804-501-4306 or visit <https://henrico.gov/services/land-use-program/>.

The County offers a Partial Tax Exemption Program for certain rehabilitated residential, multi-family, commercial/industrial, and hotel/motel properties. The structure must meet minimum requirements based on the property type. There is also a partial tax exemption for demolished or rehabilitated derelict buildings, which have been designated as such by the Building Official. For additional information call 804-501-4300 or visit <https://henrico.gov/services/reinvest-tax-abatement-program-for-rehabilitated-structures/>.

Frequently Asked Questions (FAQs) & Help

Please visit <https://henrico.gov/services/real-estate-assessment-appeal/> for Frequently Asked Questions (FAQs) and further assistance with this application. You may also contact the Real Estate Assessment Division at 804-501-4300 or send an email to AssessmentAppeal@henrico.gov for assistance and inquiries regarding an appeal.