



Motor Vehicle Assessment Appeal Information and Instructions

State law requires the assessment of motor vehicles at fair market value. To determine the value of a motor vehicle as of January 1st of a tax year, the Commissioner of the Revenue uses the average loan value listed in the National Automobile Dealers Association (NADA) official used car guide. The following instructions and procedures must be followed in the processing of an appeal:

1. Appeals will be reviewed in the order received; please allow an ample amount of time for processing.
2. Return the Appeal Form, Itemized Estimate/Affidavit form and supporting documentation to: Franklin D. Edmondson, Commissioner of the Revenue, 801 Crawford Street, Portsmouth, Virginia 23704.
3. Please complete the Appeal Form carefully with all requested information entered in the appropriate blocks, to include a completed itemized Estimate/Affidavit Form. If you require assistance in completing the Form(s), then call this office at 757-393-8771, Monday – Friday from 8:00am to 5:00pm.
4. A motor vehicle is less than average condition when there is extensive body or glass damage, serious interior damage, or serious mechanical malfunctions.
5. The Commissioner of the Revenue, when reviewing the assessment of the motor vehicle which is less than average condition, will not consider items of normal wear and tear such as tires, battery, seals, gaskets, pumps, hoses, etc. Additionally, normal wear and tear to systems such as brakes, cooling systems, electrical and ignition system, fuel system, exhaust system, and front-end parts will not be considered.
6. You must submit with the Appeal Form the itemized Estimate/Affidavit Form of 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.
7. 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.
8. **A tax bill subject to appeal must be paid on or before the tax due date to preclude the addition of penalty and interest.** Taxpayers possessing a bill with an erroneous assessment resulting from a mistake should immediately seek adjustment by either contacting the Commissioner of the Revenue's office at 757-393-8771 or come in person to the Commissioner of the Revenue's office located in the City Hall Building on Crawford Street.
9. The Decision by the Commissioner of the Revenue to make an adjustment on the tax bill will be based on the information contained on the appeals form and supporting documentary evidence
10. Failure to submit the required necessary information will result in your appeal not being processed.

