

# City of Winchester's General Reassessments & More Facts Sheet

- 1) A general reassessment of all real property in the City of Winchester is performed every 2 years starting with the year 2003. The effective dates for past general reassessment values are as follows: January 1, 2003 – January 1, 2005 – January 1, 2007. General reassessments in the City start January 1 of the year prior to the effective date. The next reassessment will begin January 1, 2008 effective January 1, 2009.
- 2) *Why does the City do a general reassessment? And why every two (2) years?*
  - a) Section § 58.1-3250 of the Virginia State Code states that
    - 1) In each of the cities of this Commonwealth, there shall be a general reassessment of real estate every two years. Sections 58.1-3258, 58.1-3275, 58.1-3271, 58.1-3276, and 58.1-3278, and other relevant provisions of law shall be applicable to general reassessments of real estate in cities. Any city which has a total population of 30,000 or less, may elect by majority vote of its council to conduct its general reassessments at four-year intervals.  
No provision of this section shall affect the power of any city to use the annual or biennial assessment method in lieu of general assessments.
- 3) *What happens to my taxes when the City conducts a general reassessment?*
  - a) Real estate taxes are calculated using 2 factors. They are
    - 1) **Real estate assessment values**; which are governed by the Virginia State Code in Section § 58.1-3201, which states
      - a) All real estate, except that exempted by law, shall be subject to such annual taxation as may be prescribed by law.  
All general reassessments or annual assessments in those localities which have annual assessments of real estate, except as otherwise provided in § 58.1-2604, shall be made at 100 percent fair market value and, etc....
      - 2) **Tax Rate**; this is set by the governing body of each locality. The hearing date at which the tax rate is to be set will be publicized by the City of Winchester in the local newspaper at least 10 days prior to the actual hearing. The 2006 tax rate was set on April 11, 2006 at \$.69 per \$100; and the 2005 tax rate was set on April 12, 2005 at \$.63 per \$100.
- 4) *What are my options to appeal my new general reassessment value? There are three options to appeal. (1)Board of Assessors (BOA)(to be completed by Dec. 31 of the year of the reassessment, unless an extension is requested), (2)Board of Equalization (BOE)(starts Jan. 1 of the year the new values go into effect and ends Dec. 31 of the same year) and (3)Circuit Court (anytime, but there are time limitations, which are governed by the Virginia State Code)*
  - a) You may appeal to the BOA and/or BOE when they are sitting for their hearings; you do not have to appeal to the BOA to be heard by the BOE. You may appeal to the Circuit Court (governed by the Virginia State Code) at anytime; but there are time limitations set by the Virginia State Code.
- 5) *I am at least 65 years old as of December 31 of the previous year or I am permanently or totally disabled; my income was less than \$50,000 and my total assets (not including my personal residence and up to 1 acre) are under \$200,000; are there any tax breaks I can take advantage of?*
  - a) **Yes**; if you meet the income and asset maximum requirements, the City of Winchester has a program for you. Please call the Assessor's office at (540)667-1815 ext 1430 and ask about the "Tax Relief for the Elderly or Permanently/Totally Disabled" program.

Any questions concerning your real estate assessment or any of our other real estate programs, please feel free to email the City Assessor, Robert Mongold, at [rmongold@ci.winchester.va.us](mailto:rmongold@ci.winchester.va.us) or call the Assessor's office at (540)667-1815 ext 1430.

**I hope this information was helpful. Thank you and have a great year.**