

## REASSESSMENT ORDINANCE

Be it ordained pursuant to Section 58.1-3378 of the 1950 Code of Virginia, as amended, that the Pulaski County Board of Supervisors does establish the following dates regarding the current reassessment of real estate in Pulaski County:

1. The date by which applications must be made by property owners of lessees to the Board of Equalization for relief from the proposed real estate assessment values effective on January 1, 2009 will be Friday, February 27, 2009.
2. The Board of Supervisors does also establish the deadline by which all applications for relief from the Board of Equalization must be finally disposed by the Board of Equalization as Wednesday, March 11, 2009.

This ordinance is to take effect immediately upon adoption. The above deadlines are based on the following schedule for completion of the 2009 reassessment:

### REVISED SCHEDULE FOR COMPLETION OF REASSESSMENT EFFECTIVE JANUARY 1, 2009

<u>DATE</u>	<u>ACTIVITY</u>
<b>October 27, 2008</b>	<b>Board of Supervisors adoption of reassessment schedule</b>
October 30, 2008	Mail date of reassessment notices
November 3, 2008	Reassessment hearings by Wingate begin (with some night hearings advertised)
November 13, 2008	Reassessment hearings by Wingate end
<b>November 24, 2008</b>	<b>Board of Supervisor completes nominations to Circuit Court for appointment of 3 to 5 member Board of Equalization per Code of Virginia 58.1-3374 and sets compensation for Board members (Recommended \$250 per day for maximum of 15 days plus office mailing, mileage and advertising expenses)</b>
<del>December 1, 2008</del> January 7, 2009	Training of Board of Equalization nominees by Virginia Department of Taxation per Code of Virginia 58.1-206
Week of December 15, 2008	Deadline for use value taxation notification (state law Requires this to take place 30 days after mailing of Reassessment notices)
By January 23, 2009	Circuit Court appointment of Board of Equalization
January 23, 2009	Beginning of appeals period to Equalization Board

<del>January 26, 2009</del>	January 12, 2009	Board of Supervisors to authorize scheduling public hearing to consider real estate tax rate revision
<del>February 4, 2009</del>	January 19, 2009	Equalization Board sets schedule of hearings
<del>February 8, 2009</del>	January 21, 2009	Equalization Board advertises hearing schedule in local newspapers
<del>February 6, 2009</del>	January 21, 2009	Sheriff posts notification of Equalization Board hearings at all voting places and both libraries per 58.1-3378
<del>February 8, 2009</del>	January 18, 2009	Tax rate adjustment public hearing advertised
<del>February 16, 2009</del>		Equalization Board begins hearing appeals
	To be announced (Early February)	

**February 23, 2009**

**Public hearing on adjustment of tax rate**

February 27, 2009	Deadline for submittal of appeals to the Equalization Board
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March 11, 2009	Deadline for completion of Equalization Board decisions
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**Monday March 23, 2009**

**Tax rate adjusted by Board of Supervisors**

April 1, 2009	Deadline for tax relief for the elderly
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April 15, 2009	Land book finalized
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April 20, 2009	Deadline for mailing revised tax bills
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June 5, 2009	Deadline for payment of real estate taxes for first half of 2009 based on revised assessment and revised rate
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**Bold dates denote action to be considered at meetings of the Board of Supervisors**

Most Recent Update: January 16, 2009