



**MIDDLESEX COUNTY, VIRGINIA**  
**PERSONAL PROPERTY ASSESSMENT APPEAL**  
**E. Mae Diggs**  
 Commissioner of the Revenue  
 Email: e.burke@co.middlesex.va.us

**P. O. Box 148**  
**Saluda, VA 23149**  
**(804) 758-5332**  
**Fax (804) 758-3052**

**Applicant Information**

OWNER'S NAME (LAST, FIRST, MI)		ACCOUNT #		DATE RECEIVED FOR OFFICE USE ONLY
MAILING ADDRESS		SS#		
CITY, STATE, ZIP		DAYTIME PHONE #		TAX YEAR FOR APPEAL
ID#	YEAR	MAKE	MODEL / LENGTH	

**Assessment Information:** check all that apply

- Body damage     Mechanical Problems     Inoperable / Junked

Is the item still titled at DMV/DWR?     yes     no

Briefly describe the condition of the item and reason(s) for appealing the current assessment. Attach all necessary documentation detailing the condition, including repair estimates and photographs.

**The appeal will be denied if supporting documentation is not included with the appeal form.**


**Owner Certification Statement**

I certify the statements and figures submitted above are true and correct to the best of my knowledge.

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

FOR OFFICE USE ONLY	
Documentation received	Y / N
Approved	Y / N
Original Assessment:	
Adjustment:	
Reassessed Value:	
Authorized By:	

## Instructions for completing the Personal Property Appeal Form

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**If you wish to appeal the assessed value of your personal property due to the condition of the item, a Personal Property Appeal Form must be submitted to the Commissioner of Revenue's Office. The form can be mailed, faxed, emailed, or delivered to the office.**

Please adhere to the following guidelines when completing your appeal form:

1. All questions must be answered and all supporting documentation must be attached. Documentation must include a certified appraisal or a detailed repair estimate from a licensed mechanic. Additional documentation may include photographs, insurance estimates, etc. **The appeal will be denied if the required documentation is not submitted.**
2. The condition of the item must be below average and not due to normal wear and tear on the item.
3. If the condition of the item is not restored, an appeal form must be submitted each year to the Commissioner of the Revenue.
4. If someone other than the registered owner is completing the form and handling the appeal, a Power of Attorney or notarized letter of authorization must be submitted with the appeal form.
5. If the appeal form is filed within 10 working days of the due date of the personal property bill, then the entire bill must be paid by the due date to avoid penalty and interest being added. Any adjustments made to the bill will be credited to the account, which can then be refunded or applied to another tax due to Middlesex County.

Within ten days of the receipt of the completed appeal form and required documentation, the taxpayer will be notified of the determination. Should the Commissioner of the Revenue need to extend the period of time in which to make a determination on the appeal, due to its complexity, the taxpayer will be notified of the expected date a determination will be made.

It is within the discretion of the Commissioner of the Revenue to determine if a conference is needed to review your appeal. Any conference is considered to be informal, without adhering to the procedures and rules established for adversarial proceedings. It is not necessary to have legal counsel or representatives present. However, if you elect to do so, you must provide advanced notice to the Commissioner of the Revenue of who will be attending.

Feel free to contact the Commissioner of the Revenue's Office with any questions at (804) 758-5332 or write to:

Commissioner of the Revenue  
Personal Property Tax  
P. O. Box 148  
Saluda, VA 23149

Completed forms can be mailed to the address above, faxed to (804) 758-3052, or emailed to [c.degraw@co.middlesex.va.us](mailto:c.degraw@co.middlesex.va.us)