

REASSESSMENT FREQUENTLY ASKED QUESTIONS (FAQs):

The Virginia reassessment process for localities involves a systematic review of all real property to ensure values align with fair market conditions as required by state law.

- **What is a general reassessment and why is it conducted?**

A reassessment is the process of revising the assessed value of real estate property to keep the value consistent with what the property is worth on the open market (fair market value). It ensures that the real estate tax burden is distributed fairly and equitably among property owners based on current market conditions, as mandated by the [Code of Virginia § 58.1-3201](#).

- **How often are reassessments conducted in Virginia?**

The [Code of Virginia](#) requires a general reassessment at least every six years for counties and every four years for cities. Local governing bodies can opt for more frequent intervals, such as annual or biennial assessments.

- ❖ **The Nelson County Board of Supervisors has set its reassessment cycle at every 4 years.**

- **Will a new reassessment necessarily mean my taxes go up?**

Not necessarily. The reassessment determines your property's fair market value, but **your actual tax bill depends on the tax rate set annually by your local Board of Supervisors.**

- ❖ **The Nelson County Board of Supervisors will evaluate its budgetary needs and 2026 real estate tax rates will be set sometime in mid-April of 2026. Proposed changes in tax rates require a public hearing prior to them being set by the governing body.**

- **How is the new assessment value determined?**

Assessors use mass appraisal techniques, including comprehensive sales studies of comparable properties in similar neighborhoods, income and expense information for commercial properties, and the cost approach. Appraisers consider location, condition, economic factors, and highest and best use of the property. An appraiser may visit your property to verify exterior data and take pictures.

- ❖ **See Nelson County 2026 Reassessment [Methodology](#) here:**
<https://www.nelsoncounty-va.gov/wp-content/uploads/2025/12/Methodology.pdf>

- **How is an assessment different from a private appraisal or sales price?**

A sales price is the actual amount a buyer pays. A private appraisal is a detailed, single-property valuation often used for mortgages or sales. An assessment is a mass appraisal for tax purposes that emphasizes equity and uniformity across similar properties within a jurisdiction, based on the market conditions at the time of the general reassessment.

- **How can I find out my new assessed value?**

Official reassessment notices detailing the new property values are mailed to the owner of record after all field work is complete. These notices are typically sent several months before the new value goes into effect.

- ❖ Nelson County notices were mailed out in late November 2025. **The values on these notices DO NOT reflect “Land Use” assessments. New values are effective January 1, 2026.**
- ❖ You may also review your values by looking at the Reassessment Book that is available in the Nelson County Circuit Court Clerk’s Office at 84 Courthouse Square, Lovington VA. 22949

- **How can I appeal my reassessment value?**

If you believe your assessment is incorrect, you have several steps for appeal:

1. **Informal Hearing:** You can first schedule an informal hearing with the local reassessment office during a specified window of time noted on your notice as follows:
 - You can file your appeal immediately and it must be received no later than **Thursday, December 18, 2025.**
 - The assessors will be reviewing all appeals from **December 8, 2025 through December 19, 2025.**
 - Appeals will only be accepted by email or mail. Submit your appeal by mail to: **Nelson County Reassessment Office, P. O. Box 336, Lovington, VA 22949** OR by email to NelsonCounty2026@vgsi.com.
 - Please make sure to include your “Map Number” as shown above on all written appeals. In case the assessor needs to contact you, also please include a daytime phone number where you can be reached on all appeals. In your appeal, you may include a letter, an appraisal, pictures, or any other information that you would like the assessor to review. A tear off block has been provided at the bottom of your assessment notice for your convenience in filing an appeal.

2. **Board of Equalization (BOE):** If you still disagree, you can file a formal appeal with the local Board of Equalization, an independent group appointed by the Circuit Court.

- Nelson County's Board of Equalization (BOE), whose members are appointed by the Nelson County Circuit Court, will review any appeals that are not resolved by appealing to the Reassessment Office. **Dates for these hearings will be advertised in the local newspaper, on the Nelson County website at www.nelsoncounty-va.gov, and posted in the Commissioner of the Revenue's Office.**
- The deadline to file applications for equalization with the BOE is **April 15, 2026**, and the BOE will be scheduling hearings in early 2026.
- In any appeal to the BOE of an assessment of residential property, **[Section 58.1-3331](#) of the Code of Virginia** requires that owners with less than four residential units be given a 45-day notice prior to their hearing date. These owners will have the option to request a hearing date earlier than 45 days from the date the appeal is made by signing a waiver agreeing to waive the required 45-day notice in advance of their hearing date.

3. **Circuit Court:** The final step in the appeals process is petitioning the local Circuit Court for judicial review.

- Appeals must be supported by evidence, such as sales of comparable properties, rather than complaints about the tax rate or an inability to pay.
- Values may be raised, lowered, or remain unchanged as a result of appeals.

For specific information regarding your property's assessment, tax rates, or local deadlines, contact the Commissioner of the Revenue or Tax Assessor office directly.

Nelson County Reassessment Office

Phone: (434) 260-9020

Email: NelsonCounty2026@vgsi.com