



AGENDA
NELSON COUNTY BOARD OF EQUALIZATION
FEBRUARY 19, 2026
THE ORGANIZATIONAL MEETING CONVENES AT 10:00 A.M.
IN THE BRIDGE ROOM LOCATED ON THE 4TH FLOOR AT THE
COURTHOUSE IN LOVINGSTON

- I. CALL TO ORDER**
- II. ORGANIZATION OF THE BOARD**
 - A. Election of Chair and Secretary
 - B. Appointment of Administrative Assistant
- III. SCHEDULE DATES FOR PUBLIC HEARINGS**
- IV. ADJOURNMENT**

BOARD OF EQUALIZATION (BOE)

Board Appoints & Recommends Certification by the Circuit Court
(Subject to Appointees' Completion of VA. Dept. of Taxation Training)

Name & Address

Term

James C. Bibb
4141 Phoenix Road
Arrington, VA 22922
(434) 989-8021 (C)
tyeriverpirate@protonmail.com

January 2026 – December 31, 2026

R. Carlton Ballowe
1 Mosby Lane
Faber, VA 22938
(434) 996-7796 (H)
Catbalu1@aol.com

January 2026 – December 31, 2026

Thomas P. Nelson Jr.
304 Deer Wood Court
Roseland, VA 22967
(434) 277-5026 (H)
thomasnelsonjrsigner@gmail.com

January 2026 – December 31, 2026

BOARD OF EQUALIZATION (BOE)

Term:

Established pursuant to §58.1-3370 of the Code of Virginia for the term of one year after the effective date of the assessment for which appointed.

Term Limit:

No Term Limits, this was formerly per §58.1-3374 of the Code of Virginia, no more than nine consecutive years with a three year break re-establishing eligibility.

Composition:

Per §58.1-3374 BOE shall be composed of not less than 3 nor more than 5 members from a broad representation of the County. **Thirty percent of the members of the board shall be commercial or residential real estate appraisers, other real estate professionals, builders, developers, or legal or financial professionals, and at least one such member shall sit in all cases involving commercial, industrial or multi-family residential property, unless waived by the taxpayer.**

Requirements:

Per §58.1-3370 and §58.1-3374 Appointees must attend Virginia Department of Taxation training and be certified by the Circuit Court.

Summary of Duties:

As Established by the Code of Virginia §58.1-3379, The board shall hear and give consideration to such complaints and shall adjust and equalize such assessments and shall, moreover, be charged with the especial duty of increasing as well as decreasing assessments, whether specific complaint be laid or not, if in its judgment, the same be necessary to equalize and accomplish the end that the burden of taxation shall rest equally upon all citizens of such county or city.

Meetings:

Meetings are held as scheduled and advertised by the BOE; with the opportunity to set by Ordinance the date by which applications must be made by property owners or lessees for relief as prescribed by §58.1-3378. Members are compensated \$75 per meeting.

Code of Virginia
Title 58.1. Taxation
Subtitle III. Local Taxes
Chapter 32. Real Property Tax
Article 14. Boards of Equalization

§ 58.1-3376. Organization and assistants; legal assistance

A. Every board of equalization shall elect one of its members as chairman and another as secretary, and may employ necessary clerical and other assistants and call in advisors and fix their compensation, subject to the approval of the governing body of the county or city, to be paid out of the local treasury.

B. In any city with a population of more than 100,000, when the board of equalization, in fulfilling its functions, desires legal advice, the board shall request such advice from the attorney for the city or county for which they were appointed.

Notwithstanding any contrary provision of law, general or special, such attorney shall in a timely manner give his advice to the board.

If there is no such attorney or the attorney has a conflict, the board shall make a written request to the city or county governing body to employ an attorney to advise the board. The governing body shall respond in writing within ten days from receipt of such request.

If the governing body refuses to honor the board's request, then the board shall apply to the circuit court that appointed it. The judge of such circuit court may authorize the employment of an attorney to advise the board and order that the attorney be paid out of the local treasury.

Code 1950, § 58-901; 1984, c. 675; 1994, c. [509](#).

The chapters of the acts of assembly referenced in the historical citation at the end of this section(s) may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

§ 58.1-3378. Sittings; notices thereof

Each board of equalization shall sit at and for such time or times as may be necessary to discharge the duties imposed and to exercise the powers conferred by this chapter. Of each sitting public notice shall be given at least seven days beforehand by publication in a newspaper having general circulation in the county or city and, in a county, also by posting the notice at the courthouse and at each public library, voting precinct or both. Such posting shall be done by the sheriff or his deputy. Such notice shall inform the public that the board shall sit at the place or places and on the days named therein for the purpose of equalizing real estate assessments in such county or city and for the purpose of hearing complaints of inequalities wherein the property owners allege a lack of uniformity in assessment, or errors in acreage in such real estate assessments. The board also shall hear complaints that real property is assessed at more than fair market value. Except as otherwise provided by the Code of Virginia:

1. The fair market value of real property shall be established by the board as of January 1 of the applicable year; or
2. If a county or city has adopted July 1 as its tax day for real property pursuant to § 58.1-3011, then, for other than public service corporation property, the fair market value of real property shall be established by the board as of July 1 of the applicable year.

The governing body of any county or city may provide by ordinance the date by which applications must be made by property owners or lessees for relief. Such date shall not be earlier than 30 days after the termination of the date set by the assessing officer to hear objections to the assessments as provided in § 58.1-3330. If no applications for relief are received by such date, the board of equalization shall be deemed to have discharged its duties. Such governing body may also provide by ordinance the deadline by which all applications must be finally disposed of by the board of equalization. All such deadlines shall be clearly stated on the notice of assessment. Notwithstanding such deadlines, if a taxpayer applies to the commissioner of the revenue or other official performing the duties imposed on commissioners of the revenue for relief from a real property tax assessment prior to such deadlines, and such deadlines occur prior to a final determination on such application for relief, and the taxpayer advises the circuit court that he wishes to appeal the determination to the board of equalization, then the circuit court may require the board of equalization to hear and act on such appeal. The governing body may provide for applications for relief to be made electronically; however, taxpayers retain the right to file applications on traditional paper forms provided by the governing body as long as such forms are submitted prior to the established deadline. If such paper forms are mailed by the applicant, the postmark date shall be considered the date of receipt by the governing body. A hearing for relief before the board of equalization regarding an assessment on residential property shall not be denied on the basis of a lack of information on the application for relief, as long as the application includes the address, the parcel number, and the owner's proposed assessed value for the property. If the application for relief is sent electronically, the date the applicant sends the application shall be considered the date of receipt by the governing body.

The application is considered sent when it meets the requirements of subsection (a) of § 59.1-493 . A hearing for relief before the board of equalization regarding an assessment on commercial, multi-family residential, or industrial property on the basis of fair market value shall not be denied on the basis of a lack of information on the application, as long as documentation of any applicable assessment methodologies is submitted with the application, and the application includes the address, the parcel number, and the owner's proposed assessed value for the property.

Code 1950, § 58-903; 1976, c. 679; 1983, c. 304; 1984, c. 675; 1989, c. 300; 2000, c. 383; 2003, c. 1036; 2013, c. 197; 2018, cc. 341, 604; 2023, cc. 506, 507.

The chapters of the acts of assembly referenced in the historical citation at the end of this section(s) may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

§ 58.1-3379. Hearing complaints and equalizing assessments

A. The board shall hear and give consideration to such complaints and shall adjust and equalize such assessments and shall, moreover, be charged with the especial duty of increasing as well as decreasing assessments, whether specific complaint be laid or not, if in its judgment, the same be necessary to equalize and accomplish the end that the burden of taxation shall rest equally upon all citizens of such county or city.

B. In all cases brought before the board, there shall be a presumption that the valuation determined by the assessor is correct. The burden of proof on appeal to the board shall be on the taxpayer to rebut the presumption and show by a preponderance of the evidence that the property in question is valued at more than its fair market value or that the assessment is not uniform in its application and that it was not arrived at in accordance with generally accepted appraisal practices, procedures, rules, and standards as prescribed by nationally recognized professional appraisal organizations such as the International Association of Assessing Officers (IAAO) and applicable Virginia law relating to valuation of property. Mistakes of fact, including computation, that affect the assessment shall be deemed not to be in accordance with generally accepted appraisal practice.

However, in any appeal of the assessment of residential property filed by a taxpayer as an owner of real property containing less than four residential units, the assessing officer shall give the required written notice to the taxpayer, or his duly authorized representative, under subsection E of § 58.1-3331, and, upon written request, shall provide the taxpayer or his duly authorized representative copies of the assessment records set out in subsections A, B, and C of § 58.1-3331 pertaining to the assessing officer's determination of fair market value of the property under appeal. The assessing officer shall provide such records within 15 days of a written request by the taxpayer or his duly authorized representative. If the assessing officer fails to do so, the assessing officer shall present the following into evidence prior to the presentation of evidence by the taxpayer at the hearing: (i) copies of the assessment records maintained by the assessing officer under § 58.1-3331, (ii) testimony that explains the methodologies employed by the assessing officer to determine the assessed value of the property, and (iii) testimony that states that the assessed value was arrived at in accordance with generally accepted appraisal practices, procedures, rules, and standards as prescribed by nationally recognized professional appraisal organizations such as the International Association of Assessing Officers (IAAO) and applicable Virginia law regarding the valuation of property. Upon the conclusion of the presentation of the evidence of the assessing officer, the taxpayer shall have the burden of proof by a preponderance of the evidence to rebut such evidence presented by the assessing officer as otherwise provided in this section.

C. In considering complaints, nothing shall be construed to prohibit consideration of any statement of income and expense or market sales that occurred through December 31, prior to the effective date of the assessment, so long as such information is submitted to the board no later than the locality's deadline for the application for relief. No studies or analyses published

after December 31 immediately preceding the effective date of the assessment shall be considered in an appeal filed relating to that assessment.

D. In any case before the board concerning a taxpayer's complaint in which the commissioner of the revenue or other local assessing officer requests the board to increase the assessment after the taxpayer files an appeal to the board on a commercial, multifamily residential, or industrial property, the commissioner or other officer shall provide the taxpayer notice of the request not less than 14 days prior to the hearing of the board. Except as provided herein, if the taxpayer contests the requested increase, the assessor shall either withdraw the request or shall provide the board an appraisal performed by an independent contractor who is licensed and certified by the Virginia Real Estate Appraiser Board to serve as a general real estate appraiser, which appraisal affirms that such increase in value represents the property's fair market value as of the date of the assessment in dispute. The provisions of this subsection that require that the assessor provide the board with an appraisal shall not apply if (i) the requested increase is based on mistakes of fact, including computation errors, or (ii) the information on which the commissioner or other officer bases the requested increase was available to, but not provided by, the taxpayer in response to a request for information made by the commissioner or other officer at the time the challenged assessment was made.

E. The commissioner of the revenue or other local assessing officer of such county or city shall, when requested, attend the meetings of the board, without additional compensation, and shall call the attention of the board to such inequalities in real estate assessments in his county or city as may be known to him.

F. Every board of equalization may go upon and inspect any real estate subject to adjustment or equalization by it.

Code 1950, § 58-904; 1984, c. 675; 2003, c. [1036](#); 2010, c. [552](#); 2011, cc. [184](#), [232](#); 2013, c. [197](#).

The chapters of the acts of assembly referenced in the historical citation at the end of this section(s) may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

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PUBLIC NOTICE

BOARD OF EQUALIZATION

FOR

COUNTY OF NELSON

Public notice is hereby given pursuant to §58.1-3378 of the Code of VA that the Board of Equalization for Nelson County will meet on the days hereafter listed for the purpose of hearing complaints of inequalities including errors in acreage. Upon hearing such complaints, either oral or written, the Board will give consideration and increase, decrease, or affirm such real estate assessments. Pursuant to §58.1-3379 of the Code of VA, before a change can be granted, the taxpayer or his agent must overcome a clear presumption in favor of the assessment. The taxpayer or agent must provide a preponderance of the evidence that the assessment of the property is not uniform with the assessments of other similar properties or that the property is assessed in excess of its fair market value.

Appointments will be scheduled every 30 minutes to minimize waiting. To appear before the Board of Equalization, please call (434) 263-7003. The deadline to file applications for equalization with the BOE is April 15, 2026. Meetings of the Board to hear objections will be held in the Bridge Conference Room located in the Courthouse in Lovingston. Appellants must check in at the County Administrator's Office. The hearing date(s) and time(s) are:

March 02, 2026:	9:00 AM – 2:00 PM
March 03, 2026:	9:00 AM – 2:00 PM
March 04, 2026:	2:00 PM – 8:00 PM
March 05, 2026:	9:00 AM – 2:00 PM
March 09, 2026:	2:00 PM – 8:00 PM
March 10, 2026:	9:00 AM – 2:00 PM
March 11, 2026:	2:00 PM – 8:00 PM
March 13, 2026:	9:00 AM – 1:00 PM

(Additional dates and times will be scheduled, if necessary and advertised).

By Order of the Nelson County Board of Equalization.

APPLICATION TO THE BOARD OF EQUALIZATION

County/City of _____ Board of Equalization Address _____

Phone No:

DATE APPLICATION RECEIVED: _____ (Use one form for each parcel appealing):

OWNER'S NAME: _____ (As listed on Land Book)

OWNER'S ADDRESS: _____

Address of Property if Different from above:

Tax Map Number: _____

Reason for Appeal (Check): () Land Value; () Building Value; () Total Value

REQUIRED:

Signature of Owner, Taxpayer or Officer of Company Date: _____

Telephone (home) _____ (work) _____

Notary: _____ My Commission Expires: _____

(An Agent or Representative appearing on behalf of the property owner: A signed letter of authorization by property owner must be submitted along with application for review).

Optional Information:

Other reasons: _____

List comparable or similar properties for Board to review: (by Tax Map Number)

1) _____

2) _____

Date of Hearing: _____; Time of Hearing: _____.

REAL PROPERTY QUESTIONNAIRE

Map No. _____
Order No. _____

Real Property Appeal Questionnaire

(To be completed by the board of equalization upon the final determination of each appeal)

Name of Owner: _____

Property Address: _____

Property Description: _____

Classification of property:

- Residential: _____
- Commercial: _____
- Multifamily: _____
- Industrial: _____
- Agricultural: _____

Assessed value on appeal \$ _____
Value determined by Board of Equalization \$ _____

Reason for appeal (check each reason that is applicable):

- Assessment not uniform in relation to comparable property: _____
- Assessment exceeds fair market value: _____
- Assessment based on incorrect data: _____
- Assessment not determined in accordance with generally accepted appraisal practice: _____
- Other reasons (please explain): _____

Reason for change, if any (check all applicable reasons):

- Assessment not uniform in relation to comparable property: _____
 - Assessment exceeded fair market value: _____
 - Assessment based on incorrect data: _____
 - Assessment not determined in accordance with generally accepted appraisal practice: _____
 - Other reasons (please explain): _____
- _____

Nelson County Board of Equalization – 2026 Term
Real Property Appeal Questionnaire Worksheet

Tax Map No. _____

Hearing Date & Time: _____

Name of Owner: _____

Property Address: _____

Property Description: _____

Classification of Property:

Residential: _____ Commercial: _____ Multifamily: _____ Industrial: _____ Agricultural: _____

Appraised Value on Appeal: Land: \$ _____ Improvements: \$ _____ Total \$ _____

Reasons for Appeal (check each reason that is applicable):

1. Assessment not uniform in relation to comparable property: _____ **If this reason is used, list comparable properties reviewed below:**
2. Assessment exceeds fair market value: _____
3. Assessment based on incorrect data: _____
4. Assessment not determined in accordance with generally accepted appraisal practice: _____
5. Other reasons (please explain): _____

Comparable Properties reviewed: _____

BOE Reasons for Change, if any, (specify which of the above reasons are applicable and explain as needed):

BOE finds no reason for change in assessed values: _____

Original Assessed Value: Land \$ _____ Improvements: \$ _____ Total: \$ _____

Value Determined by BOE: Land \$ _____ Improvements: \$ _____ Total: \$ _____

Change in Value: Land \$ _____ Improvements: \$ _____ Total: \$ _____

FORM 907

COMMONWEALTH OF VIRGINIA

Board of Equalization of Real Estate Assessments

YEAR _____

Name of Owner _____

Map Number _____

Street Address _____

Order Number _____

City State Zip Code _____

ORDER EQUALIZING REAL ESTATE ASSESSMENT OF THE

City/County _____

Incorporated Town _____

District/Ward/Borough _____

Description _____

Lot, block and section, if applicable _____

	Number of acres in each tract	VALUE OF LAND			TOTAL VALUE		
		Fair market value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot.	Use value of eligible land including the value of standing timber trees owned by the owner of the land and the fair market value of the other land including the land area required by the farmhouse or any other structure not related to special use	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total fair market value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by others and the owners of the land or lot.	Total use value of eligible land including the value of standing timber trees owned by the owner of the land or lot and the fair market value of other land and buildings and improvements; also standing timber trees owned by others than the owner of the land or lot
Assessment on Land Book							
Equalized Assessment							

THIS ORDER, equalizing the real estate assessment aforesaid, in the manner aforesaid, is this day made by this board of equalization in conformity with law, after giving all notice required by law; and it is directed that this order be entered in the minutes of this board, and that one copy of this order be promptly transmitted to the taxpayer aforesaid and one copy to the commissioner of the revenue of this county.

Given under our hands this _____ day of _____, 20_____

Chairman

Teste: _____

Secretary

NOTES

This order must be prepared in triplicate and copies disposed of as above indicated. A separate order is required for each assessment charged.

4901031, Rev. 5/03