



**CITY OF SALEM DEPARTMENT OF REAL ESTATE  
PO BOX 869 SALEM, VA 24153 PH 540-375-3058**

## **APPEALS FORM INFORMATION**

**By filling out this administrative appeal form, you are requesting that a representative of this office review the assessment of your property. Filling out this form gives this office the right to schedule an appointment with you on your property to make a thorough inspection. After such inspection, you will be notified as to whether or not any change was made.**

### **APPEALS SHOULD BE BASED ON THE FOLLOWING:**

- 1: That you feel the property value established by this office exceeds 100% of fair market value. Fair market value is price in terms of money that a property would sell for given a willing buyer and willing seller as of the date of the appraisal. If you have evidence that similar properties to yours are selling for less than our assessment, please provide that evidence. If you have a recent private appraisal of your property you may bring a copy of that to use as evidence.**
- 2: Or you can show that while your property is assessed within market value, that it is not equally assessed with similar properties to yours. However, it must be noted that “equally assessed” does not mean that all properties change at the same dollar amount or percentage.**
- 3: Or you can show that the information kept in this office is not a correct depiction of your property. However, please note that all individual property characteristics might not alter the valuation.**

### **WHAT IS NOT AN APPEAL?**

**An appeal is NOT a complaint about higher taxes. The Assessor does not set the tax rate and cannot change valuations based on any presumed amount of tax.**

*The tax rate will be set by Salem City Council at a public hearing on the budget set for Monday, June 08, 2009. Public comments are welcome at that time.*