



Office of the Commissioner of the Revenue

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APPEAL OF VEHICLE ASSESSMENT For Motor Vehicles with Damaged Condition as of January 1

For personal property assessments, state law requires that car values (1) be from a recognized pricing guide as of January 1, of the tax year; and, (2) be applied uniformly to the class of property being assessed for local taxes. To meet these requirements, City of Falls Church uses the January edition of the National Automobile Dealers Association (NADA) Official Used Car Guide. City of Falls Church uses the Clean Trade-In value assuming Clean Condition, as defined by NADA. In doing so, DTA uses the posted value.

Under §58.1-3503(B) of the Code of Virginia, the assessed value of a vehicle can be appealed by the owner based on the actual **condition of the property** in question, as long as the conditional factors are easily identified and the impact on the loss of value from that of a vehicle in average condition is clearly substantiated. A vehicle is in less than average condition when there is extensive body damage, or serious mechanical defects. The taxpayer has the burden of proof to show that a vehicle's value is less than the assessment.

To appeal a vehicle's value for substantial body or serious mechanical defects that existed on January 1 of the tax year, a detailed damage and repair estimate written by an insurance adjustor, auto appraiser, or auto repair facility on business letterhead clearly identifying the vehicle, a description of each devaluing condition, and includes the name, address, phone number and signature of the adjustor or appraiser must be attached to this form.

The vehicle owner must also complete the following information and sign the form attesting to the fact that the damage or defect existed on January 1st of the tax year being appealed.

Owner(s) Name: _____

Vehicle Identification Number (VIN): _____

Vehicle Year: _____ Make: _____ Model: _____

CERTIFICATION: I certify that the above is true and correct and the condition of this vehicle as evidenced by the attached estimate or evaluation existed as of January 1, 20

Signature: _____ Date: _____

Daytime Telephone Number: _____ Email: _____

*Submitting this form and the required documentation, does not relieve you of the obligation to pay property or other taxes by the indicated due date. **If within one month from the due date, pay the full amount on the bill and any resulting refund will be mailed to you or applied against unpaid taxes.** Appealing your assessment does not guarantee that it will be lowered. City of Falls Church will not reimburse any out-of-pocket costs to obtain repair estimates or appraisals.*