

Real Estate

The Virginia Constitution requires all properties be uniformly assessed within the same class of property within the territorial limits of the jurisdiction having power to tax. Values vary according to the size, type of construction, and land involved with the property.

Summary Real estate assessment information is available from Clarke County's **Online Mapping System**, which requires a physical address, tax map number or owner name in order to search for parcel(s) of interest. Detailed assessment information is available **here**.

Virginia law also requires assessments reflect 100 percent of the current market value of the property. Every four years, Clarke County hires an experienced appraisal firm, which has appointed by the Commonwealth of Virginia as the reassessment authority. Fieldwork starts after a study of market sales of Clarke County property and costs associated with new construction. The current reassessment went into effect in 2020.

Each property is visited, a visitation card is left on site, and property owners are notified of new values when the reassessment is complete. Property owners have the opportunity to discuss reassessments. Initially, the discussion is with the reassessment team. If necessary, the Circuit Court appoints a Board of Equalization composed of county landowners to hear appeals. The Circuit Court can hear final appeals. NOTE: Property owners bear the burden to prove the property assessment is substantially unequal with similar properties in the neighboring area.

Reassessment values remain in place until the next reassessment.

The county assessor is responsible for the assessment of new construction between reassessments. A site visit is made after the certificate of occupancy is issued. A pro-rated assessment may be made for the first year of existence. Property owners are notified of the assessment. Assessments are made using the values in place for the current reassessment.

Tax Relief for Elderly and Disabled applies when one of the property owners reaches age 65 in the year prior to the year for which the exemption is sought, and/or the household income is less than \$55,000 during the prior year with a net worth of less than \$250,000 (not counting the value of the residence and one acre). The residence must be the primary residence of the applicant. **Tax Relief for Elderly and Disabled applications** are due April 1 of the year in which the relief is sought.

Land-Use Assessment Valuation may be obtained through the Office of the Commissioner of the Revenue. Requirements are a minimum of five acres dedicated to agricultural, horticultural, open space uses, and/or 20 acres dedicated to forest use. Additional requirements apply. Initial **Land Use Assessment** application must be made no later than Nov. 1 (60 days prior) to the year for which the assessment is sought.

Exemption for Rehabilitation of Historic Real Estate should be discussed with the Commissioner of the Revenue, Assessor's Office, and/or the Clarke County Planning and Zoning Department before work is started. This exemption should also be discussed with appropriate town office if property is within Berryville or

Boyce town limits. Exemption notification should be made prior to construction.