



County of Roanoke
Commissioner of the Revenue
PO Box 20409, Roanoke, VA 24018
Phone: 540-772-246
Email: ppchginfo@roanokecountyva.gov

Motor Vehicle Local Assessment Appeal
For Motor Vehicles with Damaged Condition as of January 1st

Virginia law (§58.1-3503) requires the County to assess vehicles using values obtained from a recognized pricing guide thus ensuring uniformity of assessments. To meet these requirements the Commissioner of Revenue assesses most vehicles using the January edition of the National Automobile Dealers Association (NADA) Official Used Car Guide, other guides published by the NADA, and the guide books of other organizations or percentage of cost for vehicles not listed in NADA guides.

Using individual vehicle sales or trade-in offers as the basis for a vehicle's assessment is not permitted. However, the condition of property may be taken into account, so long as the conditional factors are easily identified and the impact on the loss of value from that of a vehicle in average condition clearly substantiated. A motor vehicle is considered to be in less than average condition when there is extensive body or glass damage, serious mechanical defects.

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

Local appeals will be reviewed in the order received; please allow an ample amount of time for processing. Failure to submit the required information will result in your local appeal not being processed.

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

Owner Name: _____

Vehicle Identification Number (VIN): _____

Vehicle Year: _____ **Make:** _____ **Model:** _____

CERIFICATION: 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: _____

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. A tax bill subject to local appeal **must be paid on or before the tax due date to preclude the addition of penalty and interest.** Taxpayers possessing a bill with an erroneous assessment resulting from a mistake should immediately seek adjustment by either contacting the Commissioner of the Revenue's Office at 540-772-2046 or come by in person to the Commissioner's Office located at 5204 Bernard Drive SW on the first floor.

Roanoke County Commissioner of the Revenue

Itemized Estimate/Affidavit

(To be completed by Estimator)

ITEMIZED ESTIMATE OF REPAIRS NEEDED TO BRING VEHICLE TO AVERAGE CONDITION

Name of Firm and/or Individual making estimate:

Date: _____

Address: _____

Telephone: _____

VEHICLE OWNER INFORMATION:

Name of owner(s): _____

Address: _____

VEHICLE INFORMATION:

Year: _____

Make: _____

Model: _____

Body Style: _____

Vehicle I.D. number: _____

Odometer reading: _____

DETAILS OF ESTIMATE: (If another form for the estimate is used, please refer to your attachment)

Description of Work and Cost to Restore the Vehicle to Average Condition Only)

Is the vehicle complete? _____

If not, list any missing parts:

I. OPERATING CONDITION: Is the vehicle drivable to make a 500 mile trip?

- a. Engine, including all parts, starter, generator, etc.
- b. Drive Train:

- ❖ Transmission
- ❖ Rear end
- ❖ Axles
- ❖ Brakes
- ❖ Battery

2. EXTERIOR:

- ❖ amount of rust, location:
- ❖ any breaks in body, the location:
- ❖ any dents, the location(s):
- ❖ condition of fenders:
- ❖ doors:
- ❖ rocker panels:
- ❖ running boards:
- ❖ hood and trunk:
- ❖ grill:
- ❖ lights:
- ❖ general body condition- smooth, pitted, scratched etc.:
- ❖ horn:
- ❖ tires:
- ❖ bumpers, front and rear:
- ❖ chrome work:
- ❖ top rubber or canvas:

3. INTERIOR:

- ❖ original or restored:
- ❖ general condition- clean, tom, worn, basket case, etc.: c. seats:
- ❖ doors:
- ❖ door sills:
- ❖ side panels:
- ❖ roof:
- ❖ dash:
- ❖ instruments:
- ❖ glass:
- ❖ handles and knobs:
- ❖ floor boards:
- ❖ rubber parts, window seals, hoses. etc.
- ❖ windows, do they all functions

4. FINISH:

- ❖ paint - original or repainted;
- ❖ If repainted, types of job- smooth, good, over flaws. poor etc.:
- ❖ General condition- smooth and good as is need complete and blast. body fill, new fill and new paint, etc.:
- ❖ color:

5. Any other comments either good or bad that describes the vehicle:

6. Estimate the cost to restore to class 2:

7. What would the vehicle retail for?

8. Any other comments:

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AFFIDAVIT

CERTIFICATION AND OATH:

I swear and affirm that: I am a motor vehicle repairman or estimator qualified to determine the damage set forth above. I have engaged in such work since: Give dates(s) and year:

3. The trade name and address of my business or employer is

4. All information contained herein or attached hereto is true and correct.

NAME OF ESTIMATOR (please print): _____

Signature: _____

Date: _____

Mail to:
Commissioner of the Revenue
Nancy J. Horn
P O Box 20409
Roanoke, Virginia 24018

Or Fax:
540-772-2015

Or Email to:
ppchginfo@roanokecountyva.gov

Or In Person:
5204 Bernard Drive SW
Roanoke, Virginia 24018