

Step 5 Clerk records and indexes orders in the Civil Order Book unless otherwise provided by law, and prepares and transmits any appeal to the Court of Appeals.

Comments: Va. Code § 17.1-240. Indexing may be maintained on computer, microfilm or microfiche per Va. Code § 17.1-249.

Fees/Taxes/Other Monies Assessed

Circuit Court Civil Filing Fee Calculation

Form(s)

Initiating forms are not provided by clerk's office.

Reference(s)

Va. Code § 2.2-4000 et seq.
Va. Code §§ 4.1-224, 4.1-227 (A), 4.1-229
 Va. Supreme Court Rules Part Two A
 Va. Supreme Court Rules Part Three A

FEES	
TYPE CHARGES	CODE REFERENCE
Clerk's Fee	<u>Va. Code § 17.1-275 A(26)</u>
Courts Technology Fund	<u>Va. Code § 17.1-275 A(26)</u>
CHMF	<u>Va. Code § 17.1-281</u>
Law Library	<u>Va. Code § 42.1-70</u>
CHCF*	<u>Va. Code § 17.1-281</u>
Legal Aid	<u>Va. Code § 17.1-278</u>
Technology Trust Fund	<u>Va. Code § 17.1-279</u>
Writ Tax	<u>Va. Code § 58.1-1727</u>
<i>* Not assessed if amount of civil action is \$500 or less</i>	

Decision of Board of Real Estate Review, (Board of Assessors) and Equalization Board

The attorney for the county, city or town or any taxpayer aggrieved by any order of a real estate review and equalization board may apply for relief to the circuit court of the county/city for the correction and revision of such order, in the same manner and within the same time as is provided by law for the correction of erroneous assessments of real estate by any person who is aggrieved thereby.

The limitations period for the filing of the application is (i) within three years from the last day of the tax year for which such assessment is made, (ii) within one year from the date of the assessment, or (iii) within one year from the date of the Tax Commissioner's final determination under Va. Code §§ 58.1-3703.1 (A)(5) or 58.1-3983.1 or (iv) within one year from the date of the final determination under Va. Code § 58.1-3981, whichever is later.

The application, in the form of a court suit, shall be before the court when it is filed in the clerk's office. The proceedings shall be conducted as a legal cause of action before the court, sitting without a jury. Part Three of the Rules of the Supreme Court of Virginia are applicable to this action (*See* Supreme Court Rule 3:1).

Note: The taxpayer may apply directly to the Circuit Court without first appealing to the Board of Assessors or the Board of Equalization. Va. Code § 58.1-3983.

Document Type

Application/Complaint

Filing Type

COM

Procedures

- Step 1** Applicant files application/complaint with the clerk of circuit court.
- Step 2** Clerk follows procedures set out in "Legal Cause Of Action - Complaint" this chapter.
- Step 3** Although not specifically required by statute, a copy of the application/complaint should be mailed to the county or city attorney, or the Attorney for the Commonwealth. Statute does require that the county or city attorney, or if none, the Commonwealth, defend the application. If there is a separate real estate assessor, clerk may send copy to that official.
- Step 4** Clerk indexes and microfilms/scans all orders entered by the Court.

Comments: Whenever a correction of real estate assessment is ordered by the court, the clerk shall certify to the Commissioner of the Revenue and Treasurer the changes made by the court. *See* also Va. Code § 58.1-3982 (Appeal by locality and Va. Code § 58.1-3984 (B) (Application by Commissioner of the Revenue.)