**Office of the Real Estate Assessor**

The Real Estate Assessor’s Office is currently operating a blended in-house and remote schedule. Our goal is to minimize risks of COVID exposure while maintaining an office scheduled to meet the needs of the public. Our office hours are 8:30 AM – 5:00 PM daily except holidays. Visitors are asked to check in with the Security Team on the first floor of City Hall to either gain access to our office or ask our staff to come to the first floor. Masks are required for entry into City Hall.

We can be reached at 757-664-4732 during normal business hours. You may send your questions or file appeals via email at [real.estate@norfolk.gov](mailto:real.estate@norfolk.gov) . You may also mail your questions or appeals to the physical address as shown on our website. The use of email or traditional mail is our best way to preserve a record of your concern and insure we respond as quickly as possible. We are monitoring our emails and voicemail messages daily and can generally provide a same-day response. In any case, your concern or appeal will be heard despite any delays we experience.

Notices of the upcoming 2023 assessed value of real estate are scheduled to be mailed on April 3, 2023. Appeals of 2023  assessed value may be filed with the Assessor on or before May 8, 2023. The deadline for filing appeals to the Board of Review of Real Estate Assessments is May 31, 2023. Requests for appeals are not accepted prior to the mailing of valuation notices.

W.A. (Pete) Rodda

**Resources**

* [2022 Annual Report](https://www.norfolk.gov/DocumentCenter/View/74926/2022-Annual-Report-Final)
* [2021 Annual Report](https://www.norfolk.gov/DocumentCenter/View/67956/2021-Annual-Report)
* [2020 Annual Report](https://www.norfolk.gov/DocumentCenter/View/64855/2020-Annual-Report)
* [2019 Annual Report](https://www.norfolk.gov/DocumentCenter/View/57874/2019-Annual-Report)

**General Reassessment**

A general reassessment is the periodic revaluation of all real property within a jurisdiction for the purpose of establishing market value, as well as ensuring uniformity among property types and an equitable distribution of the tax burden to all property owners. By law, a general reassessment is conducted annually in the City of Norfolk with assessments completed by March 31 and effective as of July 1. Annual reassessments keep pace with changes in the market. During a reassessment, all property values are examined, and adjustments are made where necessary.

**Fair Market Value**

Virginia state law requires city real estate assessment valuations to be 100% of estimated fair market value. ’Fair market value’ refers to the price a property would bring when it is offered for sale by one who desires-but is not obliged-to sell it, and is bought by one who desires-but is under no necessity of having it. Fair market value is reflected in arms-length, open market transactions, which are referred to as ’valid sales’.

To determine the fair market value of all properties, only valid sales are used in determining assessment values. The following sales are filtered because they may not reflect fair market value:

* Auction Sale
* Cemetery Lots
* Deeds of Exchange
* Deed of Gift
* Deed of Trust
* Forced Sale - foreclosure, divorce, bankruptcy, or special commissioner
* Partial Conveyance - part of the property is conveyed creating a new parcel.
* Same Surname - (Jones to Jones; or father to daughter, Cox to Mary Cox Smith)
* Sale between friends or family members
* Sale after foreclosure
* Sale between government or private tax exempt entity
* Sale of undivided interest. (May include business interest)
* Sale between co-tenants
* Short Sale

**Steps After the Sale is Recorded**

Once a recorded sale becomes part of the Assessor’s database, an appraiser will visit the property to make sure the current information is correct, take a photograph and talk to the owner. If the owner is not home, a sales verification questionnaire is left for the owner to complete. The database is then updated with the new information.

Valid sales recorded in the calendar year prior to the assessment effective date are used in determining the assessed value of a property. For example, sales that occurred in calendar year 2017 were used to establish the assessments effective July 1, 2018. Using advanced mathematical and statistical procedures, price estimates and adjustments are then created based on a wide variety of property characteristics (such as size of the building, additions, location, condition, etc.).

These estimates and adjustments are then used to calculate the respective fair market value of each property.

**Tests & Adjustments**

All assessment values throughout the city are rigorously tested, monitored, and adjusted accordingly. We are a member jurisdiction of the International Association of Assessing Officers (IAAO) and recipient of the Certificate of Excellence in Assessment Administration (CEAA), which represents quality control at all levels of the assessment process. We are held to strict compliance levels with respect to assessment accuracy, which helps us ensure fairness and equitability across valuations.

**Supplemental Assessment**

The value of a property can change during the course of the year for a number of reasons, such as demolition, fire, catastrophic damages, new construction (additions) and new improvements (buildings). The City of Norfolk has an established system of quarterly payments for real estate taxes beginning on July 1. Annual assessment notifications will be mailed out the first week of March. Supplemental assessments are authorized by the Code of Virginia §58.1-3291. The quarters are listed as follows:

* **First Quarter - July / August / September**: Assessments effective July 1
* **Second Quarter - October / November / December**: Assessments effective October 1
* **Third Quarter - January / February / March**: Assessments effective January 1
* **Fourth Quarter - April / May / June**: Assessments effective April 1

Property tax bills are collected and handled by the [Norfolk City Treasurer](http://www.norfolk.gov/treasurer/).

**Increasing Value**

Improvements increasing the market value of a property will also increase the assessed value. Based on the date of completion, the value added to the existing assessment will be effective the first day of the next quarter. As an example, if an addition is added to a dwelling and the date of completion is determined to be September 3, the increased assessment will be effective October 1. This is also true for demolitions. The first day of the next quarter after demolition, the assessed value of the demolished building is removed.

The supplemental assessment represents a pro rata portion of the value being added for the remaining months of the current tax billing year. A Supplemental Assessment Notice will inform the property owners of the additional amount being added to the improvement value since the current assessment valuation for July 1. Property owners may appeal a supplemental assessment at any time during the year; however, it is suggested that it be done as soon as possible after receipt of the notice.

**Partial Assessment**

Partial assessments represent the value of an unfinished new improvement, new addition, alteration, or renovation on the July 1 date of assessment valuation. Partial assessments are authorized by the Code of Virginia §58.1-3291. Property owners are notified of the addition of a partial assessment with a notice of assessment change as part of the general reassessment process.