AN ORDINANCE ESTABLISHING A JANUARY 15, 2015 APPLICATION DEADLINE FOR APPEALS FILED BY PROPERTY OWNERS AND LESSEES WITH THE BOARD OF EQUALIZATION FOR THE PURPOSE OF HEARING COMPLAINTS OF INEQUALITY IN THE EQUALIZATION OF REAL ESTATE ASSESSMENTS AND/OR THAT REAL ESTATE IS ASSESSED AT MORE THAN FAIR MARKET VALUE AND A MARCH 4, 2015 DEADLINE FOR ALL APPEALS TO BE FINALLY DISPOSED OF BY THE BOARD

WHEREAS, Pursuant to Section 58.1-3378 of the 1950 Code of Virginia, as amended, the Board of Supervisors may provide by ordinance the date by which applications must be made by property owners or lessees seeking relief from the Board of Equalizations for inequality in the equalization of real estate assessment and/or that real estate is assessed at more than fair market value; and

WHEREAS, The Board of Supervisors may also provide by ordinance the deadline by which all applications must be finally disposed of by the Board of Equalization.

WHEREAS, The Board of Supervisors desire to establish January 15, 2014 as the deadline to apply to the Board of Equalization for relief and March 4, 2015 as the deadline by which all applications shall be finally disposed.

NOW, THEREFORE, BE IT ORDAINED, By the Board of Supervisors of the County of Montgomery, Virginia that the Board of Supervisors hereby establishes January 15, 2015 as the deadline by which the Montgomery County Board of Equalization shall receive applications from property owners or lessees making complaints of inequalization of real estate assessments and/or complaints that the real property is assessed at more than the fair market value; and

BE IT FURTHER ORDAINED, By the Board of Supervisors that the Board of Supervisors hereby establishes March 4, 2015 as the deadline by which all applications shall be disposed of by the Board of Equalization.