

City of Manassas - Commissioner of the Revenue
9027 Center Street – PO Box 125
Manassas, Virginia 20108-0125

APPEAL FORM

For Motor Vehicles with High Mileage or in Damaged Condition as of January 1

The Statutes which govern personal property assessments for automobiles require that the value (1) be from a recognized pricing guide, (2) be applied uniformly, and (3) as of January 1 of the tax year. To meet these requirements, the City of Manassas, along with other Virginia jurisdictions, uses the January edition of the *National Automobile Dealers Association (NADA) Official Used Car Guide*. The valuation of automobiles using individual sales, purchase prices, or trade-in offers, as a basis for assessment, is not permitted. However, under section §58.1- 3503(B) of the *Code of Virginia*, the condition of property may be taken into account. Recognition of differences between vehicles is limited to conditional factors, which can be readily identified and the extent of any loss of value clearly documented. Body damage, rusting and mileage are conditional factors for which adjustments in value are most frequently made.

Information Required:

Vehicle Description: Make _____ Model _____ Year _____

Vehicle Identification Number (VIN) _____

Odometer Reading (January 1) _____

Briefly describe the physical condition of the vehicle: _____

If your vehicle was in *less than average condition* as of January 1, (for example, accident damage or rusting) submit this form along with an itemized estimate by a qualified automobile appraiser/estimator detailing the extent of damage and the cost to repair/restore the vehicle to average condition. Other acceptable documentation would be a copy of an insurance company estimate describing the condition and cost to repair the damage. If your appeal is for a **high mileage adjustment**, please attach a copy of the latest State Safety Inspection slip, vehicle repair receipt or a similar document to verify odometer reading.

AFFIDAVIT

I hereby certify that the above facts are true and correct and the condition of this vehicle as evidenced by the attached estimates existed as of January 1, 20____.

Given under my hand this _____ day of _____, 20____.

Signature _____

Name (print) _____

Social Security Number _____ - _____ - _____

Daytime Telephone Number () - _____ - _____

Account Number _____

Deductions _____

Adj Value _____

REMINDER Please note that submitting this form, along with the requested documentation, **does not** relieve you of the requirement to pay the tax by the indicated due date.