



**FINANCE DEPARTMENT  
PRINCE WILLIAM COUNTY  
VIRGINIA**

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# **2022 ANNUAL REPORT**

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**REAL ESTATE ASSESSMENTS OFFICE**



# 2022 ANNUAL REPORT

Finance Department  
Real Estate Assessments Office  
Prince William County, Virginia

## **BOARD OF COUNTY SUPERVISORS**

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## **ACTING COUNTY EXECUTIVE**

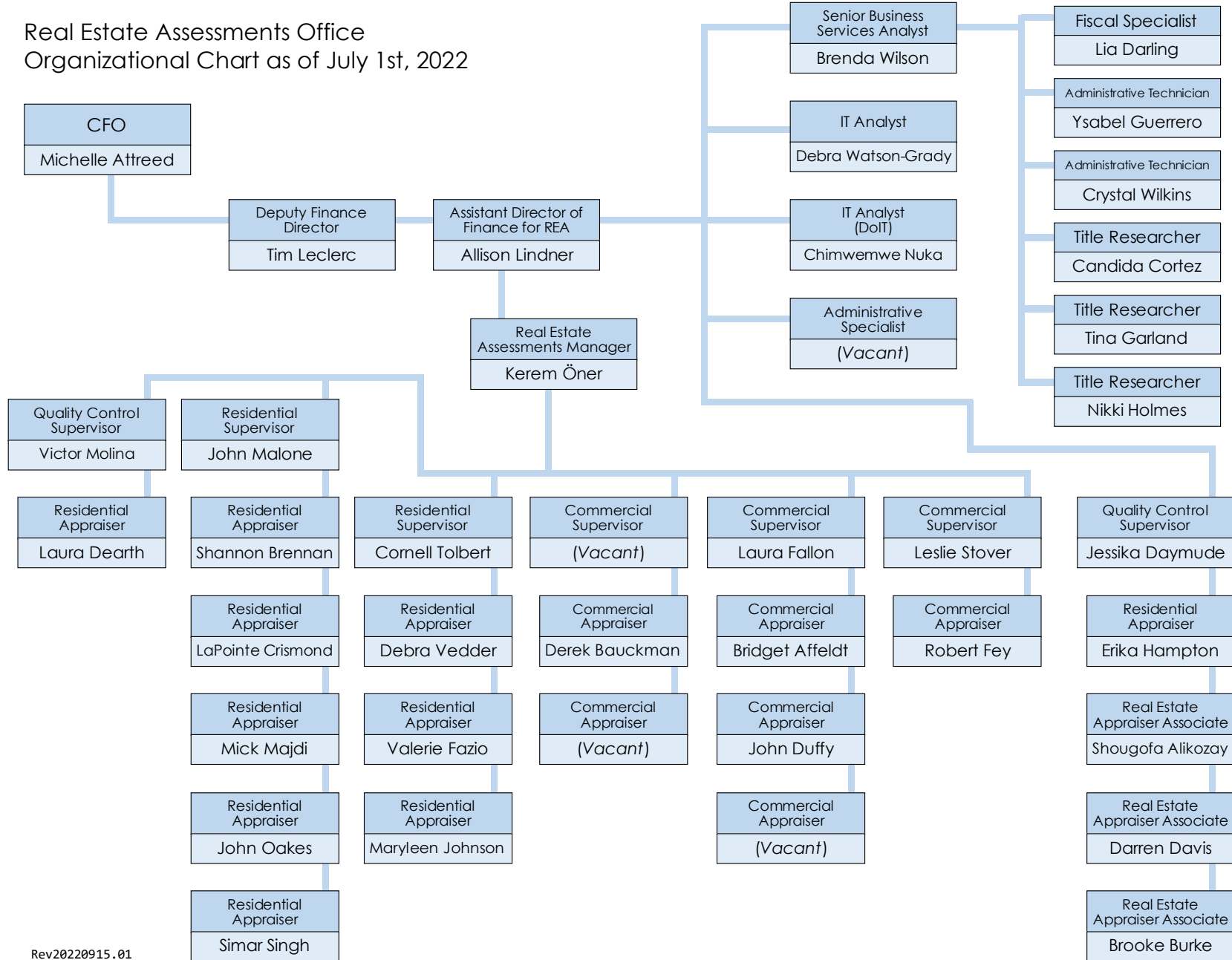
**Elijah Johnson**

## **CHIEF FINANCIAL OFFICE**

**Michelle L. Attreed**

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Real Estate Assessments Office  
Organizational Chart as of July 1st, 2022



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# Introduction

The Finance Department's Real Estate Assessments Office is responsible for annually assessing all real property in Prince William County, maintaining property ownership records, and administering the County's tax relief programs. In order to perform these duties, the Real Estate Assessments Office gathers and maintains data on every property in the County. The Real Estate Assessments Office also collects and analyzes data pertaining to real estate market indicators such as sales and property income and expense data. This information enables staff to assess property at fair market value as required by law.

*The Finance Department provides quality customer service through financial and fiduciary management*

Real estate assessments and taxes are based on the "tax year," which coincides with the calendar year. Assessments for 2022 were made effective on January 1, 2022, and were entered into the County's 2022 landbook. Tax payments are divided into two equal installments. Payment for the first installment is due July 15, 2022, and payment for the second installment is due December 5, 2022. The County accounts for the revenues from this tax during the fiscal year in which the due dates fall. That is, real estate assessments and taxes for tax year 2022 are recognized as fiscal year 2023 County revenues.

*July 15<sup>th</sup> and December 5<sup>th</sup> are the first and second installment due dates, respectively, as defined by County ordinance unless these dates fall on weekends or holidays. In such cases the due dates will become effective on the next business day*

Tax year 2021 (fiscal year 2022) information is presented in this report. Tax year 2022 (fiscal year 2023) information is also presented although supplemental assessments and rollback taxes for tax year 2022 are not yet available and are estimated. All references regarding years are tax years (TY), rather than fiscal years (FY) unless otherwise noted.

The Real Estate Assessments Office performs the following key functions:

- Maintains property records
- Reassesses existing properties
- Assesses new construction
- Facilitates assessment notification and appeal
- Administers real estate tax relief programs
- Provides quality customer service

# Maintaining Property Records

*The Real Estate Assessments Office maintains property records for assessment and taxation purposes*

The Real Estate Assessments Office is responsible for determining taxable ownership of property. This requires interpreting all legal documents relating to real estate. The documents (deeds, plats, wills, court orders, etc.) are recorded by the Clerk of Circuit Court in Manassas, Virginia. The recorded documents contain information regarding transfers, consolidations, subdivisions, and other legal changes.

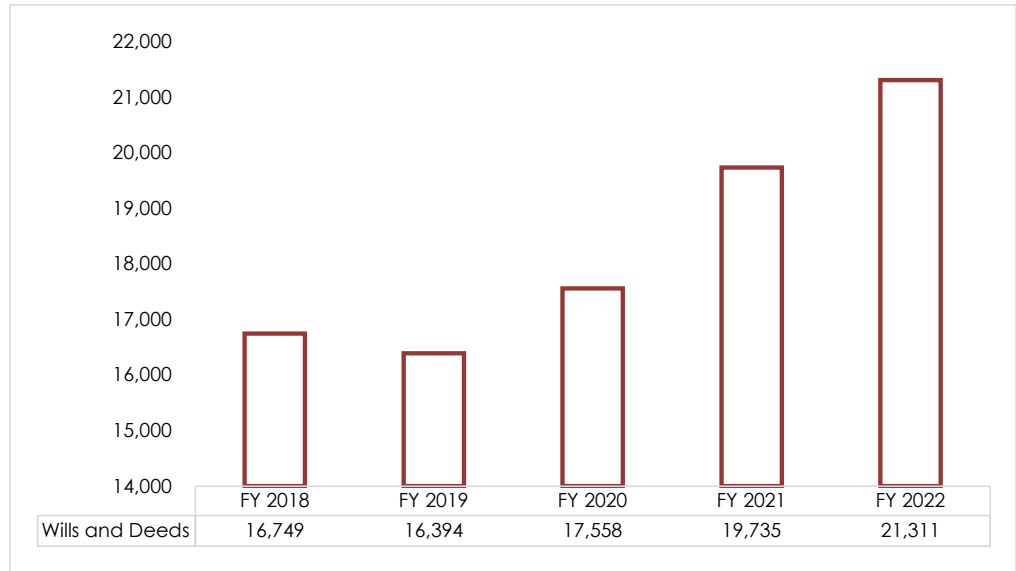
After reading each document, a determination is made whether it affects the taxable ownership, size, or configuration of the property. If it does, the necessary changes are made to property records. In some cases, information contained in the deed is conflicting. The Real Estate Assessments Office may send correspondence to settlement attorneys and title companies documenting a title issue with a deed and requesting clarification. This process ensures up-to-date records with accurate legal descriptions.

There are four types of documents and transactions handled by the Real Estate Assessments Office:

- Wills – legal instruments recorded upon the death of an individual. They may or may not transfer real estate.
- New Lots – parcels that are created from a subdivision or consolidation of existing land.
- Deeds – recorded legal instruments that convey an estate or interest in real property. One deed may transfer no parcels or several hundred parcels.
- Transfers – legal changes in ownership of property.

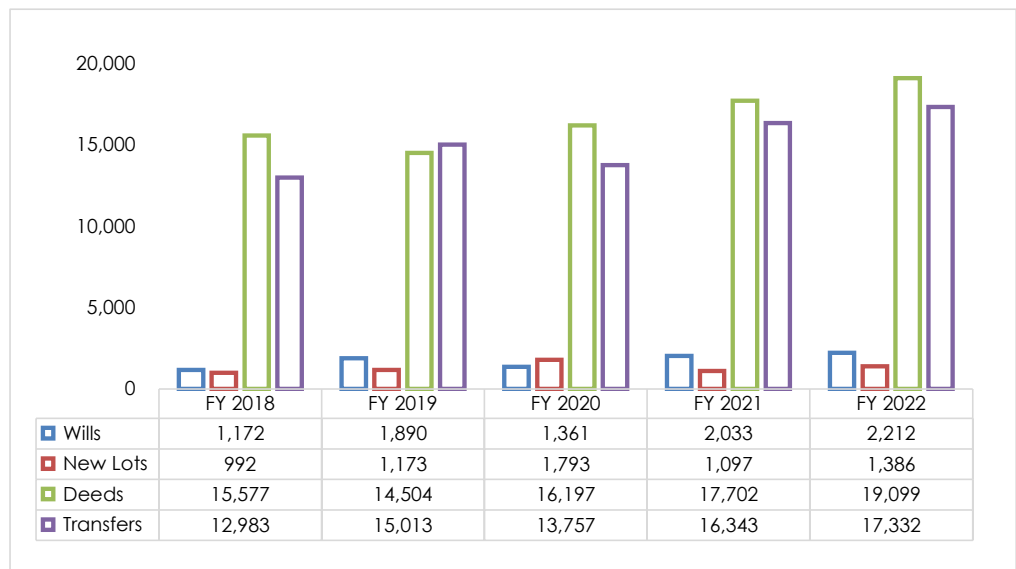
### Property Record Maintenance Activity

*Property record maintenance activity has increased by 1,576 transactions or 7.99% from FY 2021 to FY 2022*



### Types of Property Maintenance Activity

*Sales transactions are used as the basis for valuing most residential properties in the County*



Note: New Lots numbers were corrected from the 2021 Annual Report.

Types of property record maintenance activity for the most recent five fiscal years are shown above. A more detailed history of property record maintenance activity is shown in the Statistical Appendix, [Table 1](#), page A-1.

# Assessing Real Property

*Prince William County has performed annual assessments of property since 1979*

The Real Estate Assessments Office provides services to all taxpayers in the form of accurate, equitable assessments. In this manner, the Real Estate Assessments Office supports the Finance Department's mission in providing quality customer service through financial and fiduciary management.

## Reassessing Existing Properties

The Code of Virginia, §58.1-3252, requires counties to reassess real estate at least every four years, and §58.1-3253 authorizes annual and biennial assessments. Prince William County has performed annual assessments of property since 1979. Tax policy organizations recommend annual reassessment because assessments at longer intervals may result in large disparities and inequities between properties, especially during periods of rapid changes in the real estate market.

Regular reassessment helps maintain equity between properties as market conditions change. The standard for all assessments in Virginia is established in the Virginia Constitution, Article X, Section 2, which requires assessment at "fair market value." The only exception to this requirement is for certain agricultural, forestal, horticultural, and open space property in the Use Value Assessment Program (see page 14). The Code of Virginia §58.1-3253 further provides that annual assessments are to be made as of January 1 of each year. To perform equitable assessments, the Real Estate Assessments Office must gather accurate and consistent property information and perform proper analysis of sales and other market indicators.

## Data Collection

The Real Estate Assessments Office collects information on property descriptions, sales, income and expenses, and other real estate market data. To ensure property descriptions are accurate, County appraisers periodically inspect properties and verify current data. Property characteristics are relatively stable, and physical inspections of each property are not necessary every year. However, physical characteristics such as condition do change slowly over time, and properties are physically reviewed periodically to ensure assessments are based on accurate information.

Sales and income data are the primary data sources for establishing the value of real estate. Sales transactions are used as the basis for valuing most residential properties in the County. Since inaccurate sales information can lead to incorrect conclusions about property values, sales must be reviewed to verify the physical and financial circumstances that led to a particular sale price. Surveys are mailed monthly to verify information on the sale that was obtained from documents at the courthouse. Further review may include a physical inspection of the property to confirm its condition. The review may also include contact with the buyer, seller, or other parties involved in the transaction to verify the presence and amount of unusual financial terms that may have affected the sale price. To aid in valuing commercial and industrial property using the income approach,

*Maintaining equity is a primary goal when assessing real estate for taxation*

*Sales and income data are the primary data sources for establishing the value of real estate*

the Real Estate Assessments Office collects income and expense information from commercial property owners.

### **Analysis of Data**

The Real Estate Assessments Office analyzes the information about market activity (sales, income, etc.) and values property based on the real estate market. Properties are reassessed each year. Therefore, each year sales, income information, and other market factors are studied, and values are re-assessed according to the current real estate market.

### **Application of Results**

Appraisers use several approaches to value property for assessment purposes. These approaches are as follows:

Cost Approach: In the cost approach, the improvement value is determined by first estimating the cost to replace the building with a new one, and then subtracting depreciation, which makes the existing building worth less than the cost of a new one. Depreciation can be caused by physical deterioration, functional obsolescence (poor functional design), or by economic obsolescence (effects of factors outside the property such as high traffic). The improvement value is added to the land value to produce a total value by the cost approach.

Sales Comparison Approach: The sales comparison approach is based on the principle of substitution by comparing a property with similar properties that have sold. In this approach, similar properties that have recently sold are selected for comparison. Each of the sale prices is adjusted for differences between the property that sold and the subject property. This indicates the price each of the buyers would likely have paid for their property had it been identical to the subject property.

Income Capitalization Approach: The income capitalization approach produces a value indication by converting an income stream into a property value. In this approach, the effective gross income of a property is estimated by considering market rents, vacancy rates, and collection losses. Estimated normal operating expenses are deducted to generate an estimate of net operating income. This income is capitalized into an estimate of value by applying an appropriate market capitalization rate. Capitalization rates can be derived from market data by dividing the income stream by the sale price. There are also reliable published sources for national, regional, and local capitalization rates within each major commercial sector.

*Several standard appraisal methods are used to value property*

### Assessment Performance

The tool used to measure the accuracy of assessments is the assessment-to-sale ratio, which is calculated by dividing the assessment by the selling price. For example, a single-family home assessed at \$450,000 that sells for \$475,000 has an assessment-to-sale ratio of 94.7%. This ratio is calculated for all valid sales in the County and is used to monitor the level and equity of assessments. The median assessment-to-sale ratio is called the level of assessment. The median (midpoint of arrayed ratios) is used to reduce the effect of outlying ratios.

For performance measurement, the Real Estate Assessments Office calculates an internal measure of assessment level based on sales that occurred prior to the assessment date of January 1 (including new construction). The Coefficient of Dispersion (CoD) is the average percentage each sale deviates from the median ratio or level of assessment. The CoD measures the degree of equity in the assessments. A small CoD indicates individual ratios are relatively close to the median ratio. A large CoD indicates ratios vary greatly. The following table shows assessment levels and CoD's for the most recent five years:

*To establish the 2022 assessments, the Real Estate Assessments Office reviewed all calendar year 2021 sales*

Calendar Year	2018	2019	2020	2021	2022
Overall Assessment Level	93.56%	93.90%	94.52%	95.10%	93.47%
Coefficient of Dispersion	5.52%	5.51%	5.10%	5.83%	6.06%

The official median level of assessment is the performance statistic published annually in the Assessment/Sales Ratio Study by the Virginia Department of Taxation. The median level of assessment is an indicator of a locality's existing assessment/sales ratio. The state calculates the 2022 level of assessment by comparing January 1, 2022, assessed values to sales occurring during calendar year 2022. While parcels are assessed as of January 1, the Virginia Department of Taxation study does not adjust for inflation or deflation between the start of the year and the actual sale date of parcels. As a result, any appreciation in real estate values during the year acts to understate the assessment-to-sales ratio and any depreciation acts to overstate it. The greater the rate of appreciation, the greater the understatement of the ratio and conversely, the greater the rate of depreciation the greater the overstatement of the ratio. Equity of assessments is also published in the Assessment/Sales Ratio Study and indicates the uniformity in real property assessment by measuring average error. This information is reported in [Table 10](#) of the Statistical Appendix.

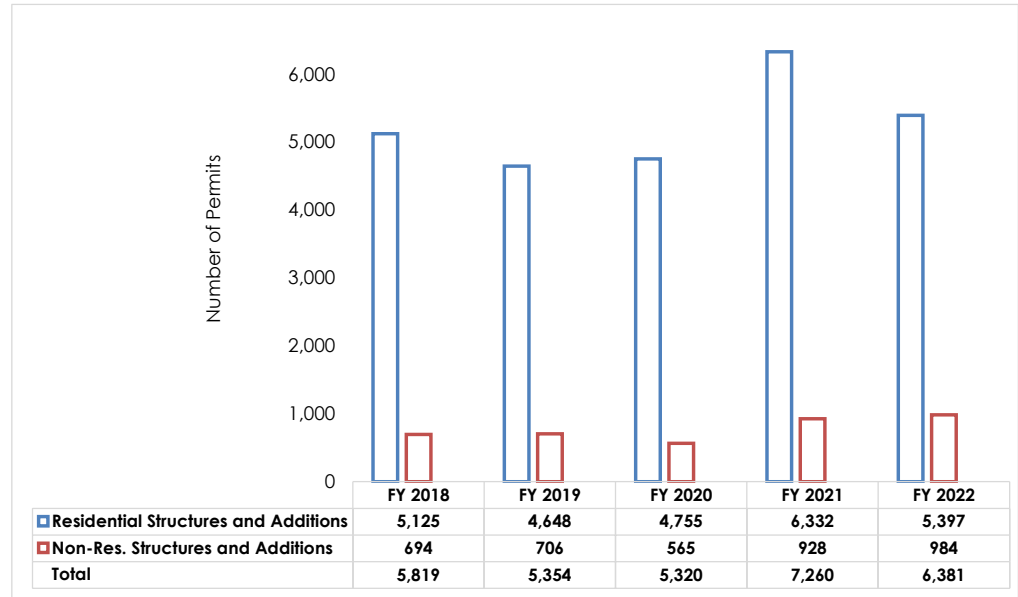
### Assessing New Construction

During the year, the Real Estate Assessments Office receives information on building permits issued by the County for new structures, additions, and remodeling of buildings. The Real Estate Assessments Office monitors the progress of activity indicated on the permits. New construction requires field inspections during the construction process for accurate measurements and descriptions. The following tables show the number and estimated dollar amount of building permits issued by the County from FY 2018 through

FY 2022. The data comes from the Construction Activity Report produced by the Department of Development Services.

**Number of Permits Issued, Taxable Properties**

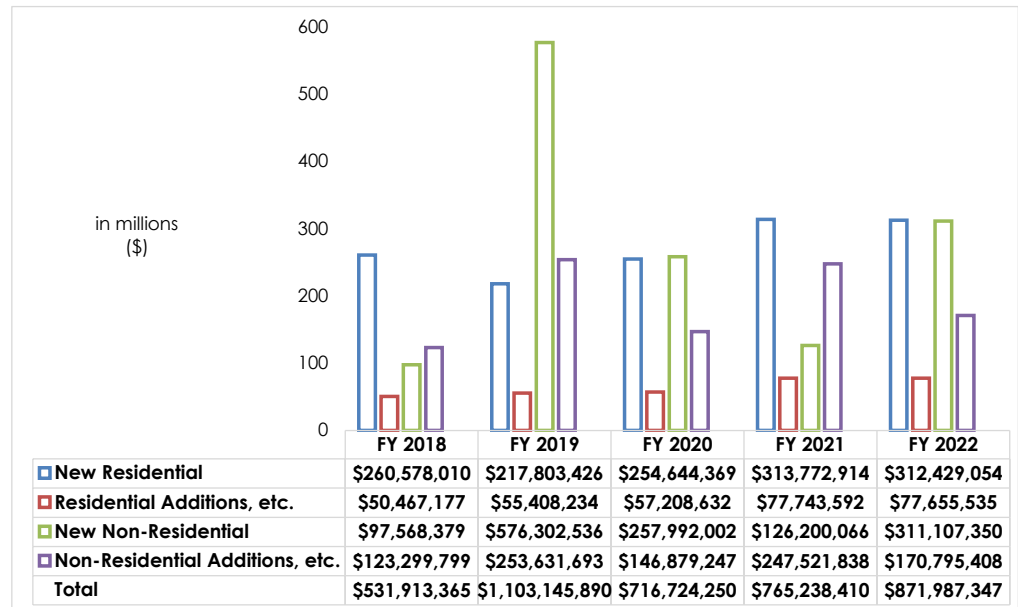
*Building permit activity decreased 12.11% from FY 2021*



Source: Department of Development Services

**Estimated Dollar Amount of Permits Issued for Structures and Additions, Taxable Properties**

*The total value of new residential permits decreased 0.43% from FY 2021*



Source: Department of Development Services

*The Real Estate  
Assessments Office  
mailed approximately  
146,483 reassessment  
notices in 2022*

## **Assessment Notification**

The Code of Virginia §58.1-3330 requires the County to notify property owners whenever reassessment results in an increase in assessed value. The County has chosen to notify all property owners of reassessment, even if there is a reduction or no change in the value. This notification takes place in March of each year and informs the taxpayer of the previous two year's assessments and the current assessment. (See Addendum A, page B-1 for a sample Notice of Reassessment).

## **Appeal Procedures**

Taxpayers who are uncertain about the accuracy of their assessment on the basis of value or equity with other properties can request a review of their property value. The County appraiser considers market information relative to the property and information provided by the taxpayer. If this information shows the assessed value should be changed, the appraiser makes the necessary adjustment. If the evidence does not support a change, the appraiser explains the reasons for sustaining the assessment.

Taxpayers may also appeal to the Board of Equalization (BOE) or Circuit Court. Taxpayers are not required to appeal to the Real Estate Assessments Office before appealing to the BOE or Circuit Court. The BOE is comprised of eight County taxpayers and is established by the Board of County Supervisors (BOCS) to render an independent third-party opinion in cases of disagreement between the taxpayer and the assessing official. Although the BOE is a quasi-judicial board, there is no application fee and an attorney is not required.

## **Appeal Adjustments**

As a result of an appeal to the Real Estate Assessments Office, the BOE, or Circuit Court, an assessment may be revised. Developers may appeal many residential lots at the same time and each lot appealed is reviewed separately. Upon review, the Real Estate Assessments Office may change any or all of the lot values. Since each lot is reviewed separately, the number of appeals and the number changed by the assessor may be large and may fluctuate substantially from year to year. Some properties are appealed to both the Real Estate Assessments Office and to the BOE. In tax year 2021 there was one case appealed in Circuit Court and as of June 30, 2022, there was one court case pending.

The following table shows appeal activity for tax years 2017 to 2021. A history of appeals and the resulting adjustments can be found in [Table 3](#) of the Statistical Appendix, page A-2.



Appeal Activity	TY 2017	TY 2018	TY 2019	TY 2020	TY 2021
Appeals to Assessor	79	124	84	138	87
Changed by Assessor	37	35	14	42	33
% Changed <sup>1</sup>	47%	28%	17%	30%	38%
Appeals heard by BOE	27	54	46	82	37
Changed by BOE	7	11	5	20	6
% Changed <sup>1</sup>	26%	20%	11%	24%	16%
Appeals to Court	0	0	0	0	1
<b>Total Appeals</b>	106	178	130	220	125
<b>Appeals as % of Total Parcels</b>	<b>0.07%</b>	<b>0.12%</b>	<b>0.09%</b>	<b>0.15%</b>	<b>0.09%</b>

1. Includes all changes –increases and decreases.

## Real Estate Tax Relief Programs

Prince William County provides relief from real estate taxes and personal property taxes for those who are elderly or disabled and meet specified income and net worth requirements. Tax relief is also available to disabled veterans who meet specific disability requirements, their surviving spouses; surviving spouses of members of the armed forces killed in action; and surviving spouses of certain persons killed in the line of duty. Certain land uses may also qualify for tax relief to encourage preservation of agriculture, forestry, and open space. Properties that undergo certain energy efficiency improvements may also qualify for tax credits. Lastly, older properties that undergo substantial renovations can receive a partial tax exemption for the increase in taxes caused by the renovation.

The Real Estate Assessments Office provides information to taxpayers regarding the tax relief program in the following ways:

- The notice of reassessment is sent to all property owners in March and contains the criteria for tax relief (see Addendum A, page B-2).
- The real estate tax bills, personal property tax bills and personal property verification forms briefly address the Tax Relief Program.
- Advertisement in the Washington Post.
- Advertisement on Prince William County cable television, Channel 23.
- A tax relief brochure (in both English and Spanish) containing specific information regarding eligibility and the application form is available in the Real Estate Assessments Office and various other County agencies (see Addendum C, page B-5), including the Finance Department's tax payment counters and senior citizens' centers.
- The County's website: [www.pwccgov.org/finance](http://www.pwccgov.org/finance).

The County sends renewal applications to those who received tax relief the preceding year.

*The Real Estate Assessments Office utilizes many communication methods to reach citizens regarding the Tax Relief Program for the Elderly and Disabled*

## Tax Relief for the Elderly and Disabled

Elderly or disabled persons are eligible for relief from all or part of the real estate taxes on their home and up to one acre of the land it occupies if they meet the following criteria:

- Are 65 years of age or older on or before December 31, 2022; or are totally and permanently disabled.
- Have less than \$340,000 in total assets (residence and up to 25 acres excluded).
- Do not exceed the maximum household income requirements set forth in local ordinances.

The following table summarizes exemptions of 2022 taxes for different ranges of income. The income ranges are based on the Housing and Urban Development (HUD) low income limits and are adjusted annually.

### Income Limits for 2022 - Tax Relief Program

Combined Income	Percentage of Tax Relieved
\$0 to \$65,850	100%
\$65,851 to \$75,728	75%
\$75,729 to \$85,605	50%
\$85,606 to \$95,483	25%

## Tax Relief for Disabled Veterans

Disabled veterans are eligible for relief from all of the real estate taxes on their home and up to one acre of land it occupies and the solid waste fee if they meet the following criteria:

- Have a disability that is 100%, service connected, permanent and total (or compensated at the 100% rate).
- Own and occupy the home as his/her principal place of residence.

## Tax Relief for Surviving Spouses of Members of the Armed Forces Killed in Action

Surviving spouses of members of the armed forces killed in action are eligible for relief from all of the real estate taxes on their home and up to one acre of land it occupies and the solid waste fee if they meet the following criteria:

- The applicant must provide documentation from the U.S. Department of Defense indicating the spouse was a member of the Armed Forces killed in action.
- The surviving spouse does not remarry.
- The surviving spouse must occupy the property as his/her principal place of residence.

A summary of real estate and personal property tax relief is shown in the following table. Additional historical information about tax relief is provided in the Statistical Appendix, [Table 2](#), page A-1.

## Summary of Tax Relief

	TY 2018	TY 2019	TY 2020	TY 2021	TY 2022
<b>Tax Relief for the Elderly and Disabled</b>					
<b>Real Estate</b>					
Households Relieved	3,567	3,625	3,571	3,549	3,339
Total Amount Relieved	\$11,173,946	\$11,869,104	\$12,199,345	\$13,022,304	\$12,779,224
Avg. Amount Relieved	\$3,133	\$3,274	\$3,416	\$3,669	\$3,827
<b>Personal Property</b>					
Applicants	4,872	4,955	4,815	4,675	4,251
Total Amount Relieved	\$1,337,654	\$1,419,720	\$1,413,366	\$1,429,341	\$1,457,963
Avg. Amount Relieved	\$275	\$287	\$294	\$306	\$343
<b>Tax Relief for Disabled Veterans</b>					
<b>Real Estate</b>					
Households Relieved	1,547	2,060	2,657	3,176	3,036
Total Amount Relieved	\$6,881,034	\$9,629,388	\$13,005,103	\$17,210,112	\$19,075,075
Avg. Amount Relieved	\$4,448	\$4,674	\$4,895	\$5,419	\$6,283
<b>Personal Property</b>					
Applicants	n/a	n/a	n/a	3,344	3,225
Total Amount Relieved	n/a	n/a	n/a	\$2,645,874	\$3,112,339
Avg. Amount Relieved	n/a	n/a	n/a	\$791	\$965
<b>Tax Relief for Surviving Spouses (of Disabled Veterans or Members of the Armed Forces Killed in Action)</b>					
<b>Real Estate</b>					
Households Relieved	65	81	91	102	114
Total Amount Relieved	280,286	389,971	468,346	538,006	629,911
Avg. Amount Relieved	\$4,312	\$4,814	\$5,147	\$5,275	\$5,526
<b>Total Amount Relieved</b>	<b>\$19,672,921</b>	<b>\$23,308,184</b>	<b>\$27,086,160</b>	<b>\$34,845,638</b>	<b>\$37,054,511</b>

### Notes:

- Applicants receiving tax relief for mobile homes are not included in this table.
- Data as of July 2022.
- Taxpayers may qualify for real estate tax relief, personal property, or both.
- Exemption may be 100%, 75%, 50%, or 25%. If the applicant turned 65 or became totally and permanently disabled during calendar year 2022, the exemption is prorated based on the date the applicant turned 65 or became totally and permanently disabled.
- Personal property tax relief for disabled veterans was enacted starting January 1<sup>st</sup>, 2021.

## Tax Relief Based on Use Value Assessment

The Prince William County Use Value Assessment Program provides tax relief to certain agricultural, forestal, horticultural, and open space property owners. The program allows qualifying land to be taxed according to its use value, rather than its market value. The State Land Evaluation Advisory Committee (SLEAC) suggests values for land in the program. These values range from \$70 per acre to \$1,040 per acre, depending on the type of land. Buildings do not have use value assessments and are therefore assessed at full market value.

The tax difference is deferred, but not automatically forgiven. The deferred tax remains payable for six years. There are currently 715 parcels in the Use Value Assessment Program. The table below shows the market value, the use value, and the taxes deferred for tax years 2018 through 2022:

### Use Value Assessment Summary

	TY 2018	TY 2019	TY 2020	TY 2021	TY 2022
Number of Acres	32,197	31,216	30,468	29,596	27,951
Number of Parcels	773	766	757	752	715
Market Value Assessment	\$458,125,800	\$446,368,200	\$429,977,100	\$419,888,700	\$481,017,600
Deferred Assessment	\$386,324,100	\$376,623,800	\$356,558,500	\$353,816,900	\$415,206,200
Use Value Assessment	\$71,801,700	\$69,744,400	\$73,418,600	\$66,071,800	\$65,811,400
Use Val. to Market Val. Ratio	15.67%	15.62%	17.08%	15.74%	13.68%
Deferred Tax	\$4,346,146	\$4,237,018	\$4,011,283	\$3,945,058	\$4,276,624
Rollback Taxes	\$587,640	\$303,836	\$1,630,912	\$1,615,644	\$100,000
Net Tax Deferred	\$3,758,506	\$3,933,182	\$2,380,371	\$2,329,414	\$4,176,624

Notes:

- Rollback taxes for previous years were updated.
- Rollback taxes for TY 2022 are estimated.

When landowners in the Use Value Assessment Program change the use to a non-qualifying use or re-zone their property to a more intensive zoning, they must pay a "rollback tax." This tax is based on the difference between the property's market value and its use value for the current year and the five most recent complete tax years (including interest). More detailed information about the Use Value Assessment Program can be found in [Table 5](#) of the Statistical Appendix, page A-3.

### Partial Tax Exemption for Rehabilitated Real Estate

An ordinance enacting a partial tax exemption for real estate that is substantially repaired, rehabilitated, or replaced became effective on January 1, 1998. The program is intended to encourage owners of older properties to improve the condition and appearance of their properties. All improved property types are eligible for the exemption. The rehabilitation or replacement structure must increase the assessed value of the original structure by at least 25% to qualify for the exemption. Minimum age and maximum size increase requirements depending on property type must also be met. Applications and information are available on the County's website.

The amount of exemption is based on the increase in building value caused by rehabilitation and is applied over a 15-year period. The tax savings are equal to 100% of the exemption each year for the first ten years. Over the

*The Board of County Supervisors adopted the Tax Rehabilitation Program to encourage owners of older properties to improve the condition and appearance of their properties*

next five years the tax savings are reduced, and the exemption is phased out as follows: 80% in year 11, 60% in year 12, 40% in year 13, 20% in year 14, and 0% in year 15. The tax exemption is transferable to a new property owner during the program period.

The following is an example of a rehabilitated property participating in the program:

**Before Rehabilitation**



**After Rehabilitation**



**Summary of Tax Exemption for Rehabilitated Real Estate**

Tax Year	2018		2019		2020		2021		2022	
	Parcels	Credit	Parcels	Credit	Parcels	Credit	Parcels	Credit	Parcels	Credit
Commercial	6	\$61,144	6	\$61,144	6	\$61,144	6	\$61,144	2	\$65,249
Residential	23	\$12,467	19	\$10,105	16	\$7,892	14	\$5,959	9	\$5,009
<b>Total</b>	<b>29</b>	<b>\$73,611</b>	<b>25</b>	<b>\$71,249</b>	<b>22</b>	<b>\$69,036</b>	<b>20</b>	<b>67,102</b>	<b>11</b>	<b>\$70,258</b>

Note: full decimal precision not shown.

**Tax Exemption for Certified Solar Energy Equipment, Facilities or Devices Program**

The Prince William County Board of County Supervisors approved an ordinance allowing a tax exemption for installed certified solar energy equipment, facilities or devices. The purpose of this exemption is to encourage the use of solar energy for water heating, space heating, or

cooling, or other applications that would otherwise require a conventional non-renewable source of energy.

The amount of exemption is based on the certified cost of the purchase and installation of the solar energy equipment. The tax exemption is granted for a five-year period as long as the equipment, facilities, or devices are used during the tax year.

Currently there are 122 qualifying properties enrolled in the program, receiving a combined credit of \$49,882 for calendar year 2022.

### Summary of Tax Exemption for Certified Solar Energy Equipment

Tax Year	2018		2019		2020		2021		2022	
	Property Type	Parcels	Credit	Parcels	Credit	Parcels	Credit	Parcels	Credit	Parcels
Commercial	1	\$19,305	0	\$0	0	\$0	0	\$0	0	\$0
Residential	11	\$4,914	34	\$13,956	71	\$30,080	97	\$39,808	122	\$49,882
<b>Total</b>	<b>12</b>	<b>\$24,219</b>	<b>34</b>	<b>\$13,956</b>	<b>71</b>	<b>\$30,080</b>	<b>97</b>	<b>\$39,808</b>	<b>122</b>	<b>\$49,882</b>

Note: full decimal precision not shown.

## Providing Customer Service

*The Real Estate Assessments Office pledges to do the right thing for the community and the customer every time*

The Real Estate Assessments Office provides services to all taxpayers in the form of accurate, equitable assessments. In addition, each year the Real Estate Assessments Office provides direct assistance to thousands of citizens on an individual basis. One of the most direct forms of customer service is responding to appeals by taxpayers who are not certain their assessment is correct. Taxpayer appeals are explained in the "Appeal Procedures" section, page 10. Several other direct customer services provided by the Real Estate Assessments Office are as follows:

### Walk-in Customers

When taxpayers come to the Real Estate Assessments Office for assistance, the office staff works directly with them to help them understand assessments and taxes, and apply for tax relief if applicable. The Real Estate Assessments Office also has brochures about the different tax relief programs Prince William County offers to its residents, which can be found in the Addendum.

### Telephone Requests

Many citizens call the Real Estate Assessments Office for information about the method of assessment used in valuing their property or about tax due dates and other general facts. The Real Estate Assessments Office also provides tax professionals with ownership, tax and property data.

### Electronic Requests

Many citizens call the Real Estate Assessments Office for information about the method of assessment used in valuing their property or about tax due dates and other general facts. The Real Estate Assessments Office also provides tax professionals with ownership, tax and property data.

### Internet Access

Real estate assessment information, including ownership, physical descriptions, sales history, and assessment history for each property in the County is available free-of-charge on the County's website at [www.pwcgov.org/realstate](http://www.pwcgov.org/realstate). The County's internet statistics reports consistently demonstrate that the Real Estate Assessments Office has one of the highest number of views (a count of hits to pages) and visitor sessions within the County's website. A summary of customer service activity is shown in the following table:

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Walk-in Customers	3,788	3,480	1,864	2,182	3,435
Citizen/Public Agency Calls	10,445	10,865	12,597	15,752	14,015
Electronic Communications (emails)	n/a	n/a	n/a	n/a	3,432
Real Estate Assessments Sessions	466,180	477,170	540,320	586,698	1,113,893
<b>Total</b>	<b>480,413</b>	<b>491,515</b>	<b>554,781</b>	<b>604,632</b>	<b>1,134,775</b>

Note: Electronic communications were not tracked prior to FY2022.

### Real Property Assessments Internet System

*"PublicAccessNow" is one of the most widely used applications on the County's Website*

The screenshot displays the 'Property Detail' page for '1 COUNTY COMPLEX CT' with account number 8193-02-7682. The page is divided into several sections:

- Property Information:** Lists owner details (PWC BOARD OF COUNTY SUPERVISORS), address (1 COUNTY COMPLEX CT, WOODBRIDGE VA 22192), and use code (424 Govt Owned Low Rise Office).
- Assessment Info:** Shows neighborhood (07001 Miscellaneous Office), fire house (08 - Neabsco), zoning (Agricultural), and acres (40.6763). It also provides 2022 assessment values: Land - Market Value (\$16,265,700), Land - Use Value (\$0), Impr - Market Value (\$36,602,200), and Total - Market Value (\$52,867,900).
- Building Sections:** Details two sections for 'Building Section 001'. Section 001 - Occupancy 001 is a 344 Office Building with 2 stories, built in 1985. Section 001 - Occupancy 002 is a 497 Computer Center with 2 stories, also built in 1985.
- Improvements:** Lists three items: Addition of XPV Asphalt Paving (Area 144900), Addition of XSL Concrete Slab-in-4-6in Reinforced (Area 1024), and Other Improvement (Area 1000).
- Assessment History:** A table showing historical assessments from 2016 to 2022, including Land, Use, IMPR, and Total values.

Reason	Year	Land	Use	IMPR	Total
General Reassessment	2022	\$16,265,700	\$0	\$36,602,200	\$52,867,900
General Reassessment	2021	\$14,368,000	\$0	\$31,828,000	\$46,196,000
General Reassessment	2020	\$14,368,000	\$0	\$31,828,000	\$46,196,000
General Reassessment	2019	\$13,012,500	\$0	\$30,939,800	\$43,952,300
General Reassessment	2018	\$12,470,400	\$0	\$30,271,200	\$42,741,600
General Reassessment	2017	\$11,928,200	\$0	\$29,845,500	\$41,773,700
General Reassessment	2016	\$5,051,900	\$0	\$30,211,700	\$35,263,600

# Real Estate Values

For the purpose of comparing and analyzing real estate assessments, property in the County has been divided into several categories. The following table compares assessed values for each type of property for tax years 2021 and 2022.

## Assessed Values from TY 2021 to TY 2022

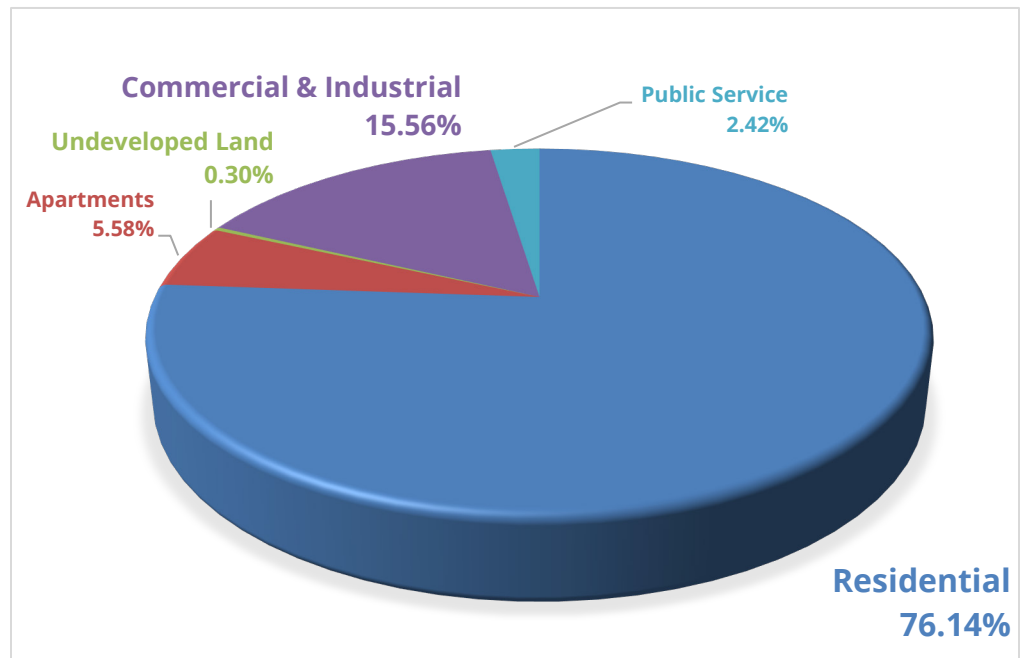
	2021	2022	Percentage Change
<b>Taxable Real Estate</b>			
Residential	\$55,598,886,300	\$63,115,364,300	13.52
Apartments	\$3,942,996,200	\$4,628,816,400	17.39
<b>Total Residential</b>	<b>\$59,541,882,500</b>	<b>\$67,744,180,700</b>	<b>13.78</b>
Commercial and Industrial	\$10,720,237,200	\$12,900,525,600	20.34
Public Service <sup>1</sup>	\$1,993,711,200	\$2,013,648,312	1.00
<b>Total Commercial and Industrial</b>	<b>\$12,713,948,400</b>	<b>\$14,914,173,912</b>	<b>17.31</b>
<b>Undeveloped Land</b>	<b>\$190,195,500</b>	<b>\$247,440,600</b>	<b>30.10</b>
<b>Total Assessed - Local</b>	<b>\$70,452,315,200</b>	<b>\$80,892,146,900</b>	<b>14.82</b>
<b>Total Assessed - Non-Local</b>	<b>\$1,993,711,200</b>	<b>\$2,013,648,312</b>	<b>1.00</b>
<b>Total Real Estate</b>	<b>\$72,446,026,400</b>	<b>\$82,905,795,212</b>	<b>14.44</b>
Supplements <sup>2</sup>			
Residential	\$150,578,900	\$126,537,400	
Apartments	\$3,603,800	\$3,569,400	
Commercial and Industrial	\$128,743,400	\$22,255,900	
Undeveloped Land	\$798,500	\$798,500	
<b>Total Supplements</b>	<b>\$283,724,600</b>	<b>\$153,161,200</b>	<b>-46.02</b>
<b>Total Tax Base</b>	<b>\$72,729,751,000</b>	<b>\$83,058,956,412</b>	<b>14.20</b>
Rollbacks <sup>3</sup>	\$144,900,807	\$9,708,738	-93.30
Tax Exempt	\$4,959,366,400	\$5,914,501,500	19.26
Deferred Use Value <sup>4</sup>	\$353,816,900	\$415,206,200	17.35
<b>Total Assessed Value</b>	<b>\$78,187,835,107</b>	<b>\$89,398,372,850</b>	<b>14.34</b>

- Public Service assessments are received by the County from the state in September of each year. 2022 Public Service assessments are estimated.
  - Supplements are taxes billed for construction completed during the year. Supplemental assessments include prorated assessments on newly completed construction and prorated assessments for properties which become taxable during the year. Supplements 1, 2, and 3 for 2022 are not currently available. The values shown are estimated.
  - Rollbacks account for properties that were eliminated from the use value program due to re-zoning or development. Rollbacks for 2022 are estimated and are calculated using the base tax rate of \$1.1030 per \$100 of assessed value.
  - Deferred use value is the difference between the market value and use value of properties in the Use Value Assessment Program.
- Notes:
- 2021 Assessed Values were updated.
  - 2021 and 2022 Assessed Values form the basis for FY 2022 and FY 2023 revenues, respectively.



Each year, changes in the Landbook are attributed to growth and appreciation

### Composition of Tax Base - 2022 Assessed Values



### Landbook Values: Growth and Appreciation

The 2022 landbook contains assessed values for all properties in the County as of January 1, 2022. The following categories of assessments are not included in the landbook:

- Assessments for state-valued public service properties (these are received from the state in September of each year)
- Supplemental assessments (these are made after January 1, 2022)

Each year, changes in landbook values for each category can be divided into two main influences: *growth and appreciation*. Changes in value due to growth result from the construction of new buildings and land subdivisions. As the table on the following page shows, the residential, apartments, commercial and industrial categories experienced positive growth from 2021. The value of undeveloped land increase by 30.1%.

Changes in value due to appreciation or depreciation are the result of changes in real estate market conditions, changes in property descriptions, physical deterioration, renovations and additions. For the 2022 landbook, these factors caused residential, apartment, commercial and industrial properties to increase in value. Overall, the landbook value increased 14.44%, of which approximately 12.29% was due to appreciation and 2.14% to growth. The following table shows the 2021 to 2022 landbook changes attributable to growth and appreciation. Detailed and historical data are shown in tables [11B](#) and [11C](#), page 10, in the Statistical Appendix.

<b>Net Changes in Landbook Values - 2021 to 2022</b>	<b>Percent Growth</b>	<b>Percent Appreciation</b>	<b>Total Percent Change</b>
Residential	1.12	12.40	13.52
Apartments	1.23	16.16	17.39
Commercial/Industrial	7.75	12.59	20.34
Public Service	1.00	0.00	1.00
Undeveloped Land	16.27	13.82	30.10
<b>Total Landbook</b>	<b>2.14</b>	<b>12.29</b>	<b>14.44</b>

## Notes:

- Net change is not necessarily indicative of the change to a particular property. Individual assessment changes may vary considerably.
- Full decimal precision is not shown.
- Public Service changes are estimated.

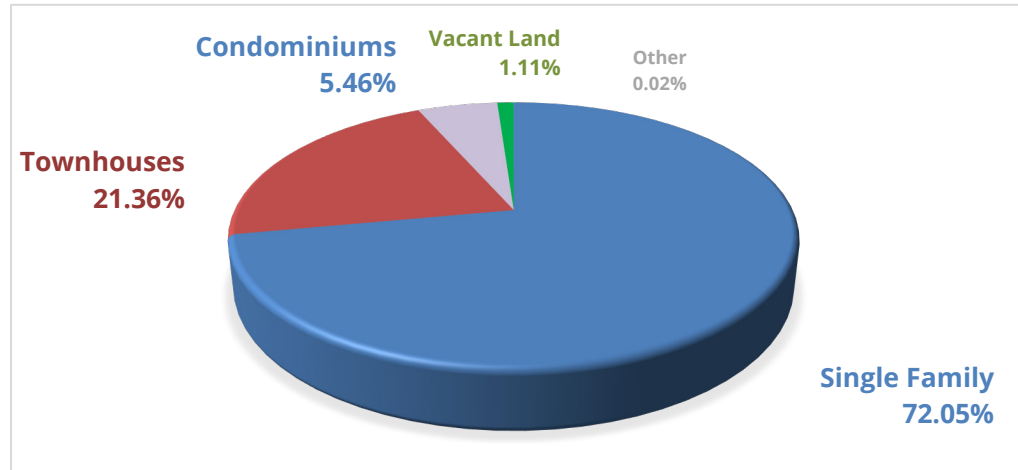
**Residential**

The residential category includes improved and unimproved parcels zoned for residential use except multifamily rental apartment units. Improved parcels in this category are single-family homes, townhouses, and condominiums. The 2022 residential assessments increased 13.52% overall. The average assessment of all single-family, townhouse, and condominium properties increased from \$418,600 to \$470,900, or 12.49% overall, from 2021 to 2022. This includes 1,194 new homes that were completed during calendar year 2021, but excludes partially built homes. The average assessment of existing single-family, townhouse, and condominium properties increased from \$417,000 to \$469,700 or 12.64% overall from 2021 to 2022. The table below shows the landbook value of residential properties for the last five years and the following page shows the composition of the residential category, the composition of new construction, and the average assessed values of residential properties.

*Landbook values of new and existing residential properties increased by 13.52% from 2021 to 2022*

<b>Residential Landbook Assessments</b>		<b>% Change</b>
<b>Calendar Year</b>		
2018	\$46,562,180,100	4.58%
2019	\$48,652,603,300	4.49%
2020	\$51,159,440,200	5.15%
2021	\$55,598,886,300	8.68%
2022	\$63,115,364,300	13.52%

### Types of Residential Property as a Percent of Total Residential Value



**Notes:**

This table is not a count of dwelling units in the County. Some parcels in the Single-Family category may have more than one dwelling unit. New homes that were partially built as of January 1, 2022, are counted as if they were complete, although their value is discounted depending on the level of completion. Tax-exempt properties and apartment units are not included in this table.

There were 1,194 new homes built in the County during calendar year 2021, adding \$713.1 million to the residential tax base. Of those, 71.27% were single-family homes, townhouses and condominiums assessed at over the overall residential assessment average, for new and existing residential properties, of \$470,900, for tax year 2022. The average assessment of all residential new construction increased from \$566,500 in 2021 to \$597,300 in 2022. The following table shows the breakdown of new homes by type and value:

Type of New Residential Construction	New Units Over \$470,900		New Units Under \$470,900		All New Units	
	Count	Average Assessment	Count	Average Assessment	Count	Average Assessment
Single Family	531	\$740,500	10	\$439,600	541	\$734,900
Townhouses	320	\$529,800	269	\$448,100	589	\$492,500
Condominiums	0	\$0	64	\$397,600	64	\$397,600
<b>Total Residential</b>	<b>851</b>	<b>\$661,300</b>	<b>343</b>	<b>\$438,400</b>	<b>1,194</b>	<b>\$597,300</b>
<i>Average Residential Real Estate Tax for New Homes (Tax Rate = \$1.03 per \$100)</i>						<i>\$6,152.19</i>

**Notes:**

- This table includes residential homes completed during 2021. Homes partially built as of January 1, 2022, have been excluded.
- The average assessment of all residential properties (rounded to the nearest \$100 of assessed value) was \$470,900 for 2022.

*From January 1, 2021, to January 1, 2022, the average residential assessment increased by 12.49% from \$418,600 to \$470,900*

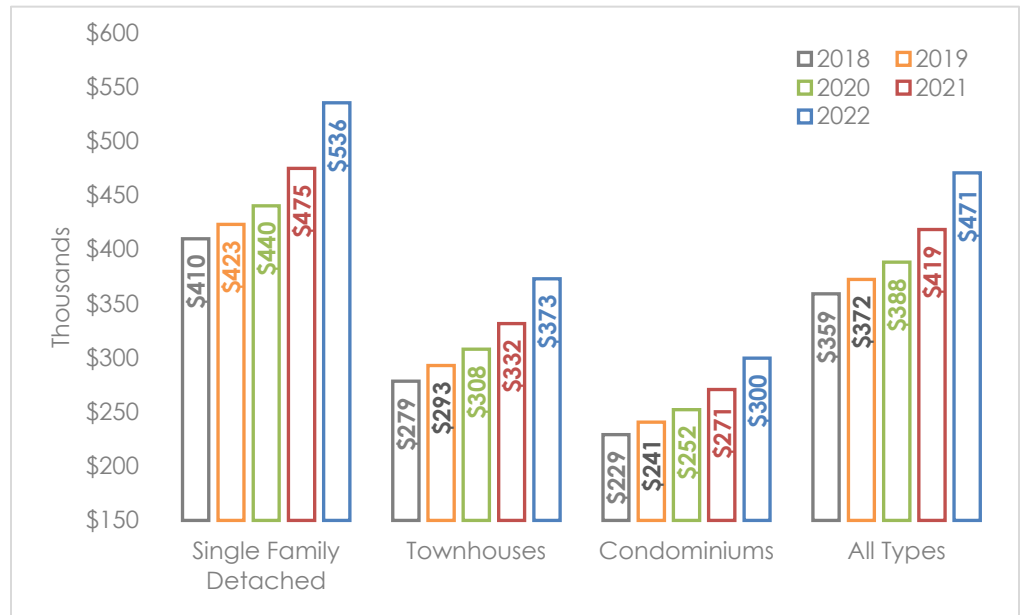
Single-family homes experienced an increase in average assessed value from 2021 to 2022. Listed below are the average assessments of residential dwelling types for the last five years.

**Average Residential Assessments by Type**

	2018	2019	2020	2021	2022
Single Family Detached	\$409,900	\$423,200	\$440,300	\$475,000	\$535,600
Townhouses	\$278,600	\$292,900	\$307,900	\$331,800	\$372,900
Condominiums	\$229,100	\$240,800	\$252,200	\$270,900	\$299,900
<b>All Types</b>	<b>\$359,000</b>	<b>\$372,300</b>	<b>\$388,300</b>	<b>\$418,600</b>	<b>\$470,900</b>

Note: These averages do not include tax-exempt properties, vacant lots, residences on commercial or agricultural land, parcels with more than one residence, or houses that were partially complete as of January 1, 2022.

**Comparison of Average Residential Assessments by Type**



Note: Previous years were updated.

*The average single-family dwelling value increased 12.76% from \$475,000 in 2021 to \$535,600 in 2022*

New houses can influence the overall average assessed value of all homes positively or negatively, depending on the size, quality, and type of new construction. In general, new houses are more expensive than typical existing houses in the County, and therefore cause an increase in the overall average assessed value. As a result, even if market factors or physical deterioration cause a decline in the value of existing properties, construction of new units may cause the overall average value to increase. A ten-year history of average values is included in the Statistical Appendix, [Table 6](#), page A-4.

## Apartments

Apartments include residential, rental and vacant land zoned for apartments. The unit count for 2022 is 23,529 and the average assessment per unit is \$194,300.

Apartment values increased 17.39% from 2021 to 2022, compared to a 6.30% gain from 2020 to 2021. The increase due to market activity was 16.16%, while growth added \$48.5 million, or 1.23% to the tax base. The following table is a summary of apartment unit information for the last five years, excluding vacant land:

Apartment Summary	2018	2019	2020	2021	2022
Number of Apartment Parcels	436	417	419	416	419
Number of Apartment Units	22,237	22,715	23,280	23,318	23,529
Average Assessment per Unit	\$143,900	\$148,600	\$157,600	\$167,300	\$194,300
Improved Parcels Only	\$3,200,532,000	\$3,374,779,500	\$3,667,867,800	\$3,901,200,800	\$4,571,197,000
Undeveloped Apartment Land	\$26,036,100	\$31,587,100	\$41,549,800	\$41,795,400	\$57,619,400
<b>Total Landbook Values</b>	<b>\$3,226,568,100</b>	<b>\$3,406,366,600</b>	<b>\$3,709,417,600</b>	<b>\$3,942,996,200</b>	<b>\$4,628,816,400</b>

Note: Tax-exempt properties are not included in this table.

## Commercial and Industrial

### Locally-Valued Properties

Locally-valued commercial and industrial properties consist of all non-residential uses such as retail, office, hotel, industrial, warehouse, and vacant parcels with commercial or industrial zoning. Properties owned by public service companies such as utility companies and railroads are valued by the state, but taxed locally.

Locally assessed commercial and industrial property values increased in value by 20.34% from 2021 to 2022, compared to a 2.86% gain from 2020 to 2021. Growth added approximately \$830.3 million. Of this amount, roughly 75% of the new commercial square footage was built within the industrial sector. There were also 60 megawatts added to existing retail data center capacity in the county, accounting for approximately 60% of the commercial growth in 2021.

Appreciation of locally assessed commercial and industrial properties accounted for an increase in value of approximately \$1.4 billion during 2021.

Commercial/Industrial Landbook Values	Total Percent Change
2018	\$9,240,705,300 13.93%
2019	\$9,526,081,200 3.09%
2020	\$10,422,487,500 9.41%
2021	\$10,720,237,200 2.86%
2022	\$12,900,525,600 20.34%

Note: State-valued public service properties are not included in this category. Supplements are not included.

*The assessed value of residential apartments increased by 17.39% from 2021 to 2022*

*The assessed value of commercial and industrial properties increased by 20.34% from 2021 to 2022*

### State-Valued Public Service Properties

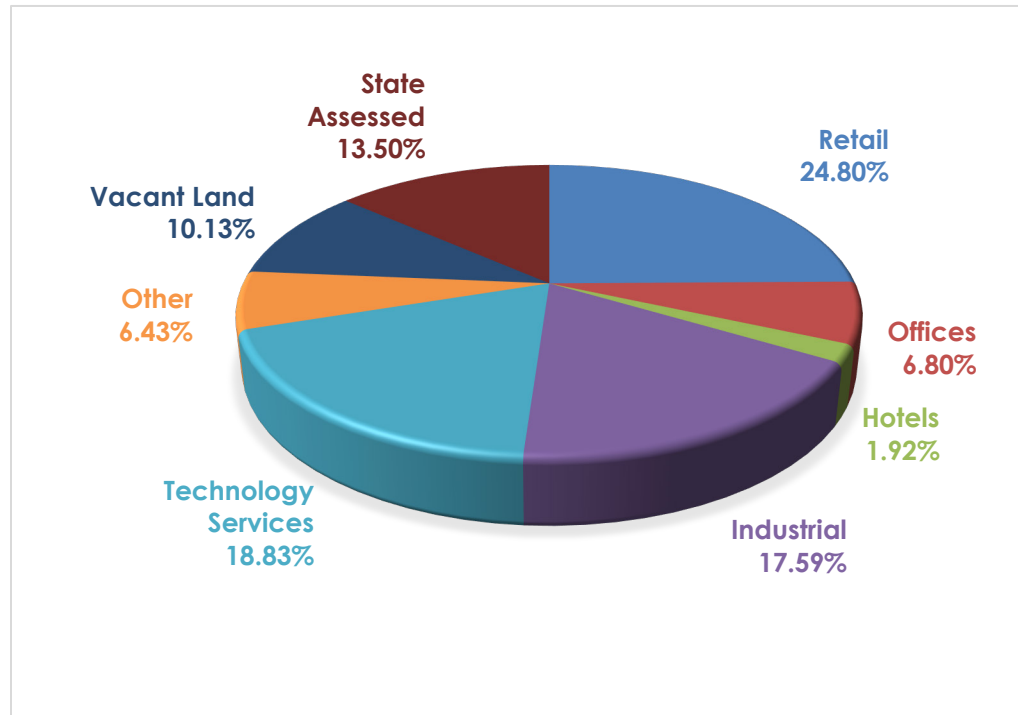
State-valued public service properties are assessed by the State Corporation Commission (SCC) and the Virginia Department of Taxation. The SCC assesses all telecommunications companies, water corporations, intrastate gas pipeline distribution companies, and electric light and power corporations. The Virginia Department of Taxation assesses railroads and interstate pipeline transmission companies. The County receives these assessed values in September of each year, then bills and collects taxes. Since the assessments are not available when first half tax bills are due, the first half taxes are based on the prior year assessment and adjusted on the second half tax bill. The table below shows the total assessed values for Public Service properties. A more detailed history of values for Public Service properties can be found in [Table 9](#) (page A-7) and [Table 11A](#) (page A-9) of the Statistical Appendix.

Public Service	Assessed Value	Change
2018	\$1,804,079,043	-1.20%
2019	\$1,888,133,644	4.66%
2020	\$1,890,493,756	0.12%
2021	\$1,993,711,200	5.46%
2022	\$2,013,648,312	1.00%

Note: 2021 figure was updated from the 2021 Annual Report. Public Service assessments are received by the County from the state in September of each year. 2022 Public Service assessments are estimated.

The table and chart on the following page compare 2022 landbook values of different types of locally-assessed and state-valued properties.

### Comparison of Types of Commercial/Industrial Property



Commercial/Industrial Property Types	Number of Parcels	Value, 2022 Landbook	Percent of Total Commercial/Ind.
<b>Locally Assessed</b>			
Retail	1,299	\$3,698,445,900	24.80%
Offices	1,310	\$1,014,621,000	6.80%
Hotel	49	\$285,561,200	1.92%
Industrial	830	\$2,623,616,900	17.59%
Technology Services	28	\$2,808,638,100	18.83%
Other	499	\$958,273,900	6.43%
Vacant Land	1,161	\$1,511,368,600	10.13%
<b>Total Locally Assessed</b>	<b>5,176</b>	<b>\$12,900,525,600</b>	<b>86.50%</b>
<b>Total State Assessed</b>		<b>\$2,013,648,312</b>	<b>13.50%</b>
<b>Total Commercial/Industrial</b>		<b>\$14,914,173,912</b>	<b>100.00%</b>

Note: State-Valued Public Service property assessments are received by the County from the state in September of each year. 2022 Public Service assessments are estimated.

### Undeveloped Land

Undeveloped land consists of large acreage tracts of farmland and other undeveloped properties greater than twenty acres. From 2021 to 2022, there was a 30.10% increase in value compared to a 2.83% reduction from 2020 to 2021, and a 5.10% increase from 2019 to 2020. The current increase in value is attributed to a 13.82% appreciation and a 16.27% growth gain due to the combined effects of properties being rezoned, consolidated, subdivided and fewer properties qualifying for use value assessments. The

following table reflects the landbook values of this category for 2018 to 2022.

Vacant Land Values		Change
2018	\$185,682,300	11.77%
2019	\$186,227,100	0.29%
2020	\$195,727,800	5.10%
2021	\$190,195,500	-2.83%
2022	\$247,440,600	30.10%

Some of these undeveloped parcels qualify for the Use Value Assessment Program and are not taxed at market value. These values typically range from \$70 to \$1,040 per acre (see "Tax Relief Based on Use Value Assessment" on page 14, for more information).

### Supplemental Assessments

Supplemental assessments include prorated assessments on newly completed construction and prorated assessments for properties which become taxable during the year. When construction is completed during the year, the increase in assessed value between the January 1 assessment and the complete value is prorated based on the number of months the property is substantially completed or fit for use and occupancy. The owner of the property receives a supplemental tax bill for the prorated increased value.

Supplemental Assessments	
2018	\$194,996,800
2019	\$280,933,300
2020	\$335,603,500
2021	\$283,724,600
2022 (Estimated)	\$153,161,200

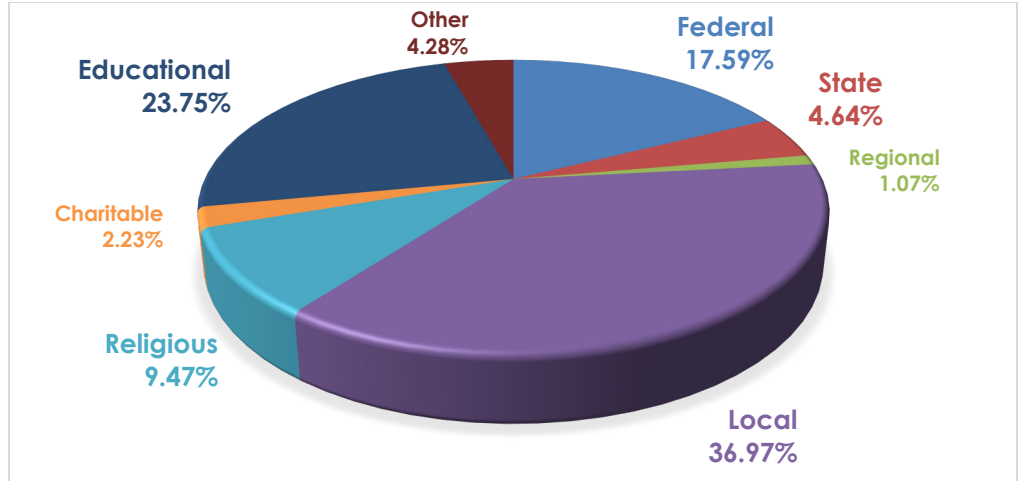
### Tax-Exempt Properties

For 2022, there were 2,027 tax-exempt parcels consisting of federal, state, and County-owned properties, as well as properties owned by churches, schools, and other tax-exempt organizations. They comprise 6.62% of the total County assessed value.

The total assessed value of exempt properties for 2022 is \$5,914,501,500 and the total amount of taxes exempted is \$60,919,365. A chart showing the relative proportion of each category of tax-exempt properties for 2022 and a summary of the assessed values of tax-exempt properties by category for 2018 through 2022 follows.

**Tax exempt properties  
comprise 6.62% of the  
aggregate assessed  
value of all real  
property**





Values of Tax Exempt Properties					
Calendar Year	2018	2019	2020	2021	2022
<i>Federal</i>	\$930,744,700	\$967,784,000	\$971,515,400	\$955,937,500	\$1,040,251,300
<i>State</i>	\$187,971,300	\$194,741,300	\$230,775,200	\$235,620,000	\$274,447,900
<i>Regional</i>	\$57,525,700	\$59,253,700	\$77,174,400	\$59,048,400	\$63,563,000
<i>Local</i>	\$1,322,966,900	\$1,341,331,200	\$1,596,672,900	\$1,723,021,300	\$2,186,455,700
<i>Religious</i>	\$449,584,500	\$464,736,000	\$497,821,500	\$467,343,400	\$559,932,200
<i>Charitable</i>	\$145,110,000	\$148,624,600	\$163,933,900	\$104,147,000	\$132,063,000
<i>Educational</i>	\$1,077,031,700	\$1,114,989,300	\$1,145,626,300	\$1,187,466,100	\$1,404,579,200
<i>Other</i>	\$152,757,400	\$153,593,900	\$156,131,100	\$226,782,700	\$253,209,200
<b>Total Tax Exempt</b>	<b>\$4,323,692,200</b>	<b>\$4,445,054,000</b>	<b>\$4,839,650,700</b>	<b>\$4,959,366,400</b>	<b>\$5,914,501,500</b>
<b>% of Total County Value</b>	6.55%	6.46%	6.62%	6.34%	6.62%

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## **Statistical Appendix**

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### Table 1: History of Property Record Maintenance Activity

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Wills</b>	1,188	1,367	1,498	1,710	1,787	1,172	1,890	1,361	2,033	2,212
<b>New Lots</b>	1,272	1,454	1,631	1,805	1,667	992	1,173	1,793	1,097	1,386
<b>Deeds</b>	16,149	14,975	14,940	15,310	16,762	15,577	14,504	16,197	17,702	19,099
<b>Transfers</b>	13,043	11,625	12,992	13,317	14,326	12,983	15,013	13,757	16,343	17,332

Note: Previous years were updated.

### Table 2: History of Tax Relief

	TY 2013	TY 2014	TY 2015	TY 2016	TY 2017	TY 2018	TY 2019	TY 2020	TY 2021	TY 2022
<b>for the Elderly and Disabled</b>										
<b>Real Estate</b>										
<b>Number Exempted</b>	3,423	3,363	3,503	3,473	3,556	3,567	3,625	3,571	3,549	3,339
<b>Amount Exempted</b>	\$8,735,938	\$8,984,116	\$9,656,737	\$9,944,013	\$10,520,189	\$11,173,946	\$11,869,104	\$12,199,345	\$13,022,304	\$12,779,224
<b>Assessment Exempted</b>	\$677,833,300	\$757,653,100	\$820,292,900	\$839,178,800	\$1,011,005,100	\$1,058,902,100	\$1,113,455,200	\$1,149,162,100	\$1,235,269,000	\$1,290,973,800
<b>Personal Property</b>										
<b>Number Exempted</b>	3,846	3,784	4,020	3,909	4,796	4,872	4,955	4,815	4,675	4,251
<b>Amount Exempted</b>	\$620,570	\$677,644	\$620,976	\$724,130	\$1,324,252	\$1,337,654	\$1,419,720	\$1,413,366	\$1,429,341	\$1,457,963
<b>for Disabled Veterans</b>										
<b>Real Estate</b>										
<b>Number Exempted</b>	353	388	618	649	1,158	1,547	2,060	2,657	3,176	3,036
<b>Amount Exempted</b>	\$1,125,626	\$1,721,959	\$2,732,942	\$3,146,396	\$5,085,875	\$6,881,034	\$9,629,388	\$13,005,103	\$17,210,112	\$19,075,075
<b>Assessment Exempted</b>	\$118,221,800	\$167,504,800	\$249,691,700	\$268,750,000	\$492,561,700	\$682,302,300	\$956,455,000	\$1,293,588,857	\$1,663,277,788	\$1,791,278,289
<b>Personal Property</b>										
<b>Number Exempted</b>	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3,344	3,225
<b>Amount Exempted</b>	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2,645,874	3,112,339
<b>for Surviving Spouses (of Disabled Veterans or Members of the Armed Forces Killed in Action)</b>										
<b>Real Estate</b>										
<b>Number Exempted</b>	n/a	n/a	n/a	10	44	65	81	91	102	114
<b>Amount Exempted</b>	n/a	n/a	n/a	\$39,409	\$180,009	\$280,286	\$389,971	\$468,346	\$538,006	\$629,911
<b>Assessment Exempted</b>	n/a	n/a	n/a	\$3,328,900	\$16,842,300	\$26,005,000	\$34,603,700	\$40,882,400	\$48,997,600	\$62,496,000
<b>Total Amount Relieved</b>	<b>\$10,482,134</b>	<b>\$11,383,719</b>	<b>\$13,010,655</b>	<b>\$13,853,948</b>	<b>\$17,110,325</b>	<b>\$19,672,921</b>	<b>\$23,308,184</b>	<b>\$27,086,160</b>	<b>\$32,199,763</b>	<b>\$37,054,511</b>

Notes:

- Tax Relief for Surviving Spouses of Members of the Armed Forces Killed in Action not available prior to TY 2016.
- Personal Property Tax Relief for Disabled Veterans not available prior TY2021.
- Data as of August 2022. Previous years were updated.

### Table 3: History of Appeals Activity

	TY 2012	TY 2013	TY 2014	TY 2015	TY 2016	TY 2017	TY 2018	TY 2019	TY 2020	TY 2021
<b>Appeals to Assessor</b>	149	118	136	134	153	79	124	84	138	87
<b>Changed by Assessor</b>	42	35	21	36	47	37	35	14	42	33
<b>% Changed</b>	28%	30%	15%	27%	31%	47%	28%	17%	30%	38%
<b>Appeals Heard by the BOE</b>	57	197	173	64	39	27	54	46	82	37
<b>Changed by BOE</b>	9	10	10	10	7	7	11	5	20	6
<b>% Changed</b>	16%	5%	6%	16%	18%	26%	20%	11%	24%	16%
<b>Appeals to Court</b>	0	0	0	2	3	0	0	0	0	1
<b>Total</b>	<b>206</b>	<b>315</b>	<b>309</b>	<b>200</b>	<b>195</b>	<b>106</b>	<b>178</b>	<b>130</b>	<b>220</b>	<b>125</b>

Notes:

- Changes by the Assessments Office and BOE may have been decreases or increases.
- 2013 BOE appeals include 1 subdivision with a total of 127 lots. 2014 BOE appeals include 1 subdivision with a total of 126 lots.

### Table 4: History of Adjustments

	TY 2012	TY 2013	TY 2014	TY 2015	TY 2016	TY 2017	TY 2018	TY 2019	TY 2020	TY 2021
<b>Number Adjusted</b>	220	358	341	412	193	121	229	227	111	125
<b>Tax Amount Reduced</b>	\$987,262	\$1,946,477	\$1,389,015	\$2,108,814	\$781,737	\$223,596	\$8,089,406	\$2,684,516	\$361,202	\$1,402,676

Note: These numbers include all adjustments made as a result of real estate assessment appeals, taxpayer inquiries, fire damage, state code changes, etc., to the Real Estate Assessments Office.

**Table 5: Use Value Assessment Summary**

<b>Tax Year</b>	<b># of Parcels</b>	<b>Acres</b>	<b>Market Value Assessment</b>	<b>Use Value Assessment</b>	<b>Deferred Assessment</b>	<b>Percent Reduction</b>	<b>Base Tax Rate per \$100</b>	<b>Deferred Tax</b>	<b>Rollback Taxes<sup>1</sup></b>	<b>Net Tax Deferral<sup>2</sup></b>
<b>2013</b>	844	34,294	\$469,915,300	\$65,427,700	\$404,487,600	86.08	1.1810	\$4,776,999	\$136,416	\$4,640,583
<b>2014</b>	840	34,222	\$474,996,700	\$69,396,000	\$405,600,700	85.39	1.1480	\$4,656,296	\$396,233	\$4,260,063
<b>2015</b>	782	33,673	\$459,964,800	\$65,605,400	\$394,359,400	85.74	1.1220	\$4,424,712	\$897,425	\$3,527,287
<b>2016</b>	775	33,329	\$468,358,500	\$66,919,000	\$401,439,500	85.71	1.1220	\$4,504,151	\$298,203	\$4,205,948
<b>2017</b>	789	33,082	\$470,280,600	\$71,040,600	\$399,240,000	84.89	1.1250	\$4,491,450	\$1,277,532	\$3,213,918
<b>2018</b>	773	32,197	\$458,125,800	\$71,801,700	\$386,324,100	84.33	1.1250	\$4,346,146	\$587,640	\$3,758,506
<b>2019</b>	766	31,216	\$446,368,200	\$69,744,400	\$376,623,800	84.38	1.1250	\$4,237,018	\$303,836	\$3,933,182
<b>2020</b>	757	30,468	\$429,977,100	\$73,418,600	\$356,558,500	82.92	1.1250	\$4,011,283	\$1,630,912	\$2,380,371
<b>2021</b>	752	29,596	\$419,888,700	\$66,071,800	\$353,816,900	84.26	1.1150	\$3,945,058	\$1,615,644	\$2,329,414
<b>2022</b>	715	27,951	\$481,017,600	\$65,811,400	\$415,206,200	86.32	1.0300	\$4,276,624	\$100,000	\$4,176,624

1. 2022 rollback taxes are estimated. Previous years were updated.

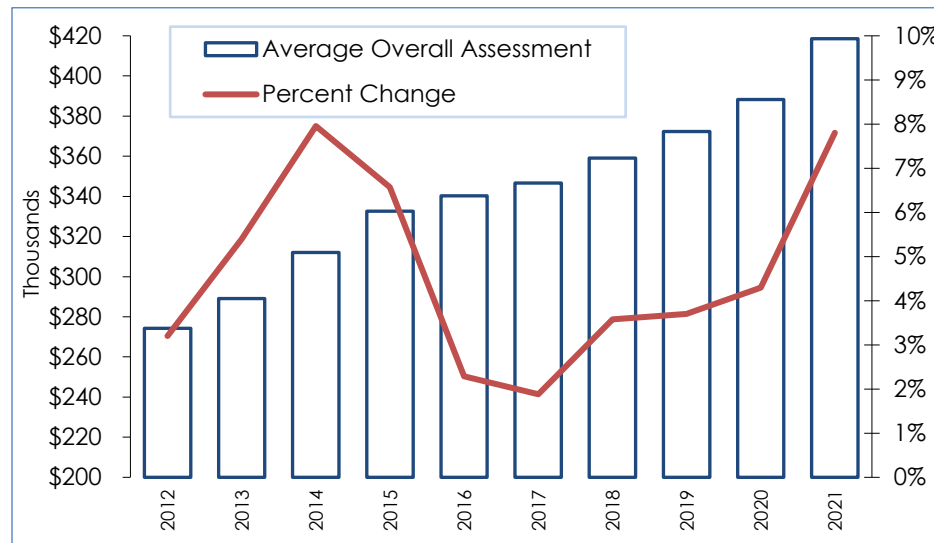
2. Net Annual Deferral = Tax Reduction – Rollback Taxes.

**Table 6: Average Assessed Value History of Residential Property**

Tax Year	Single Family and Duplexes	Townhouses	Condominiums	All Residential	Percent Change	Total Number of Units*
2013	\$335,300	\$212,000	\$170,100	\$289,100	5.40%	120,790
2014	\$359,900	\$234,200	\$186,600	\$312,100	7.96%	121,768
2015	\$381,600	\$252,700	\$205,800	\$332,600	6.57%	122,880
2016	\$389,900	\$260,500	\$211,600	\$340,200	2.29%	124,177
2017	\$396,400	\$267,200	\$218,700	\$346,600	1.88%	125,651
2018	\$409,900	\$278,600	\$229,100	\$359,000	3.58%	127,000
2019	\$423,200	\$292,900	\$240,800	\$372,300	3.70%	128,522
2020	\$440,300	\$307,900	\$252,200	\$388,300	4.30%	129,612
2021	\$475,000	\$331,800	\$270,900	\$418,600	7.80%	130,962
2022	\$535,600	\$372,900	\$299,900	\$470,900	12.49%	132,116

\* The units included in this table are all residential properties in the Single-Family Detached, Duplex, Townhouse and Condominium categories. Houses on commercially zoned or agricultural parcels and houses that were partially complete as of January 1, 2022 are not included. Tax exempt properties and parcels owned by homeowner's associations are also not included. The difference between the unit counts in successive years does not always equal the number of new houses added since during reassessment some properties are reclassified to or from a non-residential type.

**Average Assessed Value—All Residential (2013-2022)**





**Table 7: Assessed Values and Estimated Market Values**

Tax Year	RESIDENTIAL			APARTMENTS			COMMERCIAL		
	Assessed Value	Ratio <sup>1</sup>	Estimated Market Value	Assessed Value	Ratio <sup>1</sup>	Estimated Market Value	Assessed Value	Ratio <sup>1</sup>	Estimated Market Value
2013	\$35,821,827,600	83.43%	\$42,934,803,774	\$2,185,291,000	63.47%	\$3,443,029,778	\$6,597,589,700	80.04%	\$8,242,865,692
2014	\$39,073,111,300	87.49%	\$44,661,157,414	\$2,525,672,100	89.76%	\$2,813,805,816	\$6,802,104,400	87.30%	\$7,791,643,070
2015	\$41,983,238,300	91.92%	\$45,672,609,934	\$2,856,818,800	77.52%	\$3,685,266,770	\$7,179,332,800	85.17%	\$8,429,415,052
2016	\$43,393,627,600	91.79%	\$47,277,032,392	\$3,020,162,100	89.71%	\$3,366,583,547	\$7,406,620,100	88.89%	\$8,332,343,458
2017	\$44,665,855,300	90.14%	\$49,553,983,705	\$3,047,464,900	93.35%	\$3,264,558,007	\$8,185,594,100	78.88%	\$10,377,274,468
2018	\$46,722,672,300	89.92%	\$51,957,795,033	\$3,243,285,900	90.04%	\$3,602,050,089	\$9,258,196,200	78.30%	\$11,824,005,364
2019	\$48,810,815,700	90.32%	\$54,039,953,947	\$3,416,858,300	79.83%	\$4,280,168,232	\$9,638,310,400	88.17%	\$10,931,507,769
2020	\$51,343,232,800	87.91%	\$58,401,405,316	\$3,712,613,600	76.05%	\$4,881,806,180	\$10,570,898,100	84.52%	\$12,506,978,348
2021	\$55,749,465,200	95.06%	\$58,647,667,891	\$3,946,600,000	82.90%	\$4,760,675,513	\$10,848,980,600	87.70%	\$12,370,559,407
2022	\$63,241,901,700	93.44%	\$67,679,084,867	\$4,632,385,800	86.17%	\$5,375,868,400	\$12,922,781,500	84.88%	\$15,224,766,140

**Table 7: Assessed Values and Estimated Market Values (cont.)**

Tax Year	LAND					PUBLIC SERVICE				TOTALS				
	Use Value Assessment <sup>2</sup>	Market Assessment	Ratio <sup>1</sup>	Estimated Use Value	Estimated Market Value	Public Service Equal	Ratio <sup>1</sup>	Estimated Market Value <sup>2</sup>	Total Use Value Assessment <sup>3</sup>	Total Market Assessment	Ratio <sup>1</sup>	Total Estimated Use Value	Total Estimated Market Value	
2013	\$171,125,900	\$575,613,500	83.47%	\$205,014,856	\$689,605,247	\$1,501,931,000	83.47%	\$1,799,366,239	\$46,277,765,200	\$46,682,252,800	81.74%	\$56,625,080,339	\$57,109,670,731	
2014	\$161,172,400	\$566,773,100	87.54%	\$184,112,863	\$647,444,711	\$1,531,396,600	87.54%	\$1,749,367,832	\$50,093,456,800	\$50,499,057,500	87.58%	\$57,200,086,994	\$57,663,418,842	
2015	\$166,960,800	\$561,320,200	91.96%	\$181,558,069	\$610,396,042	\$1,678,329,800	91.96%	\$1,825,065,028	\$53,864,680,500	\$54,259,039,900	90.10%	\$59,793,914,853	\$60,222,752,826	
2016	\$161,469,200	\$562,908,700	91.93%	\$175,643,642	\$612,323,181	\$1,782,649,822	91.93%	\$1,939,138,281	\$55,764,528,822	\$56,165,968,322	91.29%	\$61,090,741,321	\$61,527,420,860	
2017	\$166,147,000	\$565,387,000	90.29%	\$184,014,841	\$626,190,054	\$1,826,020,314	90.29%	\$2,022,394,854	\$57,891,081,614	\$58,290,321,614	88.53%	\$65,402,225,875	\$65,844,401,089	
2018	\$185,978,200	\$572,302,300	90.04%	\$206,550,644	\$635,608,952	\$1,804,079,043	90.04%	\$2,003,641,763	\$61,214,211,643	\$61,600,535,743	87.97%	\$69,594,042,892	\$70,023,101,200	
2019	\$186,227,100	\$562,850,900	90.40%	\$206,003,429	\$622,622,677	\$1,888,133,644	90.40%	\$2,088,643,412	\$63,940,345,144	\$64,316,968,944	89.38%	\$71,546,276,789	\$71,962,896,037	
2020	\$195,932,100	\$552,490,600	88.04%	\$222,548,955	\$627,544,980	\$1,890,493,756	88.04%	\$2,147,312,308	\$67,713,170,356	\$68,069,728,856	86.64%	\$78,160,051,108	\$78,565,047,132	
2021	\$190,994,000	\$544,810,900	95.10%	\$200,834,911	\$572,882,124	\$1,993,711,200	95.10%	\$2,096,436,593	\$72,729,751,000	\$73,083,567,900	93.16%	\$78,076,174,315	\$78,448,221,528	
2022	\$248,239,100	\$663,445,300	93.47%	\$265,581,577	\$709,794,907	\$2,013,648,312	93.47%	\$2,154,325,786	\$83,058,956,412	\$83,474,162,612	91.59%	\$90,699,626,770	\$91,143,840,101	

(1) Ratios are from the Department of Taxation Sales Ratio Study. Since the ratios for the two most current years (2021 and 2022) are not available, estimates from the Real Estate Assessments Office are reported.

(2) Certain agricultural and forestal land is granted special use value assessment.

(3) Figures do not include rollbacks.

Notes:

- Assessed values include landbook values plus all supplements.
- Supplements for calendar year 2022 are estimated.
- All ratios were updated. Where no ratio is calculated because of insufficient sales, the overall County average is used.

**Table 8: History of the Real Estate Tax Base**

Tax Year	2013		2014		2015		2016		2017	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
<b>Residential</b>	\$35,822	77.41	\$39,073	78.00	\$41,983	77.94	\$43,394	77.82	\$44,666	77.15
<b>Apartments</b>	\$2,185	4.72	\$2,526	5.04	\$2,857	5.30	\$3,020	5.42	\$3,047	5.26
<b>Commercial/Ind</b>	\$6,598	14.26	\$6,802	13.58	\$7,179	13.33	\$7,407	13.28	\$8,186	14.14
<b>Agricultural</b>	\$171	0.37	\$161	0.32	\$167	0.31	\$161	0.29	\$166	0.29
<b>Total Local</b>	<b>\$44,776</b>	<b>96.75</b>	<b>\$48,562</b>	<b>96.94</b>	<b>\$52,186</b>	<b>96.88</b>	<b>\$53,982</b>	<b>96.80</b>	<b>\$56,065</b>	<b>96.85</b>
<b>Public Service</b>	\$1,502	3.25	\$1,531	3.06	\$1,678	3.12	\$1,783	3.20	\$1,826	3.15
<b>Total</b>	<b>\$46,278</b>	<b>100.00</b>	<b>\$50,093</b>	<b>100.00</b>	<b>\$53,865</b>	<b>100.00</b>	<b>\$55,765</b>	<b>100.00</b>	<b>\$57,891</b>	<b>100.00</b>

Tax Year	2018		2019		2020		2021		2022	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
<b>Residential</b>	\$46,723	76.33	\$48,811	76.34	\$51,343	75.82	\$55,749	76.65	\$63,242	76.14
<b>Apartments</b>	\$3,243	5.30	\$3,417	5.34	\$3,713	5.48	\$3,947	5.43	\$4,632	5.58
<b>Commercial/Ind</b>	\$9,258	15.12	\$9,638	15.07	\$10,571	15.61	\$10,849	14.92	\$12,923	15.56
<b>Agricultural</b>	\$186	0.30	\$186	0.29	\$196	0.29	\$191	0.26	\$248	0.30
<b>Total Local</b>	<b>\$59,410</b>	<b>97.05</b>	<b>\$62,052</b>	<b>97.05</b>	<b>\$65,823</b>	<b>97.21</b>	<b>\$70,736</b>	<b>97.26</b>	<b>\$81,045</b>	<b>97.58</b>
<b>Public Service</b>	\$1,804	2.95	\$1,888	2.95	\$1,890	2.79	\$1,994	2.74	\$2,014	2.42
<b>Total</b>	<b>\$61,214</b>	<b>100.00</b>	<b>\$63,940</b>	<b>100.00</b>	<b>\$67,713</b>	<b>100.00</b>	<b>\$72,730</b>	<b>100.00</b>	<b>\$83,059</b>	<b>100.00</b>

Notes:

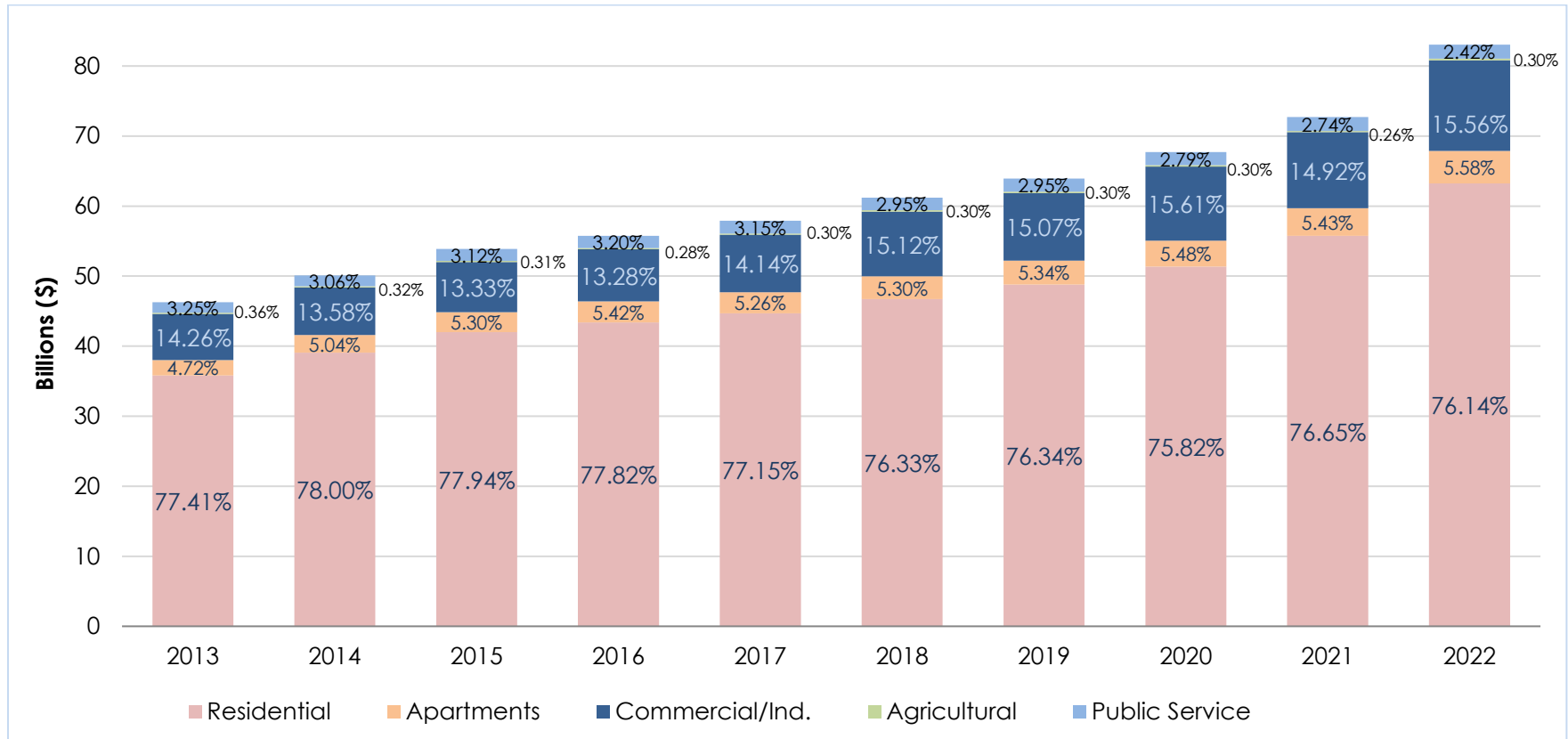
- All amounts are in millions.
- Supplements are estimated for 2022.
- 2022 Public Service assessments are estimated.
- Assessments include original landbook plus supplements.

**Table 9: Tax Base Composition as a Percentage of the Total Tax Base**

Tax Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Residential</b>	77.41%	78.00%	77.94%	77.82%	77.15%	76.33%	76.34%	75.82%	76.65%	76.14%
<b>Apartments</b>	4.72%	5.04%	5.30%	5.42%	5.26%	5.30%	5.34%	5.48%	5.43%	5.58%
<b>Commercial/Ind.</b>	14.26%	13.58%	13.33%	13.28%	14.14%	15.12%	15.07%	15.61%	14.92%	15.56%
<b>Agricultural</b>	0.36%	0.32%	0.31%	0.28%	0.30%	0.30%	0.30%	0.30%	0.26%	0.30%
<b>Public Service</b>	3.25%	3.06%	3.12%	3.20%	3.15%	2.95%	2.95%	2.79%	2.74%	2.42%
<b>Total</b>	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Notes:

- Supplements are included.
- Supplements for 2022 are estimated.
- 2022 Public Service assessments are estimated.



**Table 10: Assessment Performance Statistics**

**Level of Assessments**

Tax Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Residential Urban	83.60%	87.75%	92.28%	92.20%	90.51%	90.28%	90.61%	88.39%	95.42%	93.84%
Residential Suburban	81.39%	85.52%	89.43%	88.89%	87.47%	87.34%	88.40%	84.82%	92.90%	90.91%
Weighted Average (Residential)	83.43%	87.49%	91.92%	91.79%	90.14%	89.92%	90.32%	87.91%	95.06%	93.44%
Apartments	63.47%	89.76%	77.52%	89.71%	93.35%	*	79.83%	76.05%	82.90%	86.17%
Commercial/Industrial	80.04%	87.30%	85.17%	88.89%	78.88%	78.30%	88.17%	84.52%	87.70%	84.88%
Agricultural	83.47%	87.54%	91.96%	91.93%	90.29%	90.04%	90.40%	88.04%	95.10%	93.47%
Overall Median	83.47%	87.54%	91.96%	91.93%	90.29%	90.04%	90.40%	88.04%	95.10%	93.47%

**Equity of Assessments**

Tax Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Residential Urban	8.20%	6.62%	6.07%	5.64%	5.73%	5.41%	5.46%	5.62%	5.22%	5.30%
Residential Suburban	12.58%	9.94%	9.51%	9.84%	10.17%	10.43%	9.14%	9.58%	8.33%	8.62%
Weighted Average (Residential)	8.53%	7.01%	6.50%	6.17%	6.28%	6.02%	5.94%	6.15%	5.67%	5.75%
Apartments	22.74%	8.63%	10.81%	12.55%	4.06%	*	5.74%	5.90%	7.04%	4.10%
Commercial/Industrial	28.97%	14.26%	17.71%	15.66%	22.52%	22.13%	11.13%	13.16%	15.68%	19.27%
Agricultural	*	*	*	*	*	*	*	*	*	*
Overall Equity	8.96%	7.14%	6.64%	6.34%	6.54%	6.31%	6.03%	6.27%	5.83%	6.06%

\* Insufficient sales.

Notes:

- Where no ratio is calculated because of insufficient sales, the overall County average is used.
- "Level of Assessment" refers to the median ratio of assessment to selling price as reported by the Virginia Department of Taxation.
- "Equity of Assessments" is the average percentage sales deviation from the median ratio.
- 2019 and 2020 figures were updated. 2021 and 2022 figures are estimates by the Real Estate Assessment Office.

### Table 11A: Growth and Appreciation

#### TY 2021 to TY 2022

	2021 Landbook		-----Appreciation-----			-----Growth-----		2022 Landbook	
	Value	Amount	%	Amount	%	Value	Change		
Residential	55,598,886,300	\$6,892,943,900	12.40	\$623,534,100	1.12	63,115,364,300	13.52		
Apartments	3,942,996,200	\$637,321,800	16.16	\$48,498,400	1.23	4,628,816,400	17.39		
<b>Total Residential</b>	<b>59,541,882,500</b>	<b>\$7,530,265,700</b>	<b>12.65</b>	<b>\$672,032,500</b>	<b>1.13</b>	<b>67,744,180,700</b>	<b>13.78</b>		
Commercial/Industrial	10,720,237,200	\$1,349,950,500	12.59	\$830,337,900	7.75	12,900,525,600	20.34		
Public Service*	1,993,711,200	\$0	0.00	\$19,937,112	1.00	2,013,648,312	1.00		
<b>Total Commercial and Industrial</b>	<b>12,713,948,400</b>	<b>\$1,349,950,500</b>	<b>10.62</b>	<b>\$850,275,012</b>	<b>6.69</b>	<b>14,914,173,912</b>	<b>17.31</b>		
<b>Undeveloped Land</b>	<b>190,195,500</b>	<b>\$26,292,900</b>	<b>13.82</b>	<b>\$30,952,200</b>	<b>16.27</b>	<b>247,440,600</b>	<b>30.10</b>		
<b>Total Assessed - Local</b>	<b>70,452,315,200</b>	<b>\$8,906,509,100</b>	<b>12.64</b>	<b>\$1,533,322,600</b>	<b>2.18</b>	<b>80,892,146,900</b>	<b>14.82</b>		
<b>Total Assessed - Non-Local</b>	<b>1,993,711,200</b>	<b>\$0</b>	<b>0.00</b>	<b>\$19,937,112</b>	<b>1.00</b>	<b>2,013,648,312</b>	<b>1.00</b>		
<b>Total Real Estate</b>	<b>72,446,026,400</b>	<b>\$8,906,509,100</b>	<b>12.29</b>	<b>\$1,553,259,712</b>	<b>2.14</b>	<b>82,905,795,212</b>	<b>14.44</b>		
Total Supplements**	283,724,600					153,161,200	-46.02		
Total Tax Base	72,729,751,000	\$8,906,509,100	12.25	\$1,553,259,712	2.14	83,058,956,412	14.20		
Rollbacks**	144,900,807					9,708,738	-93.30		
Tax Exempt	4,959,366,400					5,914,501,500	19.26		
Deferred Use Value	353,816,900					415,206,200	17.35		
<b>Total Assessed Value</b>	<b>78,187,835,107</b>					<b>89,398,372,850</b>	<b>14.34</b>		

\* All changes in Public Service are attributed to growth. 2022 Public Service assessed value is estimated. \*\* Supplements and Rollbacks are estimated for 2022.  
 Note: Full decimal precision is not shown.

#### TY 2020 to TY 2021

	2020 Landbook		-----Appreciation-----			-----Growth-----		2021 Landbook	
	Value	Amount	%	Amount	%	Value	Change		
Residential	51,159,440,200	\$3,805,369,300	7.44	\$634,076,800	1.24	55,598,886,300	8.68		
Apartments	3,709,417,600	\$160,707,500	4.33	\$72,871,100	1.96	3,942,996,200	6.30		
<b>Total Residential</b>	<b>54,868,857,800</b>	<b>\$3,966,076,800</b>	<b>7.23</b>	<b>\$706,947,900</b>	<b>1.29</b>	<b>59,541,882,500</b>	<b>8.52</b>		
Commercial/Industrial	10,422,487,500	-\$401,007,100	-3.85	\$698,756,800	6.70	10,720,237,200	2.86		
Public Service	1,890,493,756	\$84,312,506	4.46	\$18,904,938	1.00	1,993,711,200	5.46		
<b>Total Commercial and Industrial</b>	<b>12,312,981,256</b>	<b>-\$316,694,594</b>	<b>-2.57</b>	<b>\$717,661,738</b>	<b>5.83</b>	<b>12,713,948,400</b>	<b>3.26</b>		
<b>Undeveloped Land</b>	<b>195,727,800</b>	<b>\$9,782,800</b>	<b>5.00</b>	<b>-\$15,315,100</b>	<b>-7.82</b>	<b>190,195,500</b>	<b>-2.83</b>		
<b>Total Assessed - Local</b>	<b>65,487,073,100</b>	<b>\$3,574,852,500</b>	<b>5.46</b>	<b>\$1,390,389,600</b>	<b>2.12</b>	<b>70,452,315,200</b>	<b>7.58</b>		
<b>Total Assessed - Non-Local</b>	<b>1,890,493,756</b>	<b>\$84,312,506</b>	<b>4.46</b>	<b>\$18,904,938</b>	<b>1.00</b>	<b>1,993,711,200</b>	<b>5.46</b>		
<b>Total Real Estate</b>	<b>67,377,566,856</b>	<b>\$3,659,165,006</b>	<b>5.43</b>	<b>\$1,409,294,538</b>	<b>2.09</b>	<b>72,446,026,400</b>	<b>7.52</b>		
Total Supplements	335,603,500					283,724,600	-15.46		
Total Tax Base	67,713,170,356	\$3,659,165,006	5.40	\$1,409,294,538	2.08	72,729,751,000	7.41		
Rollbacks	144,969,956					144,900,807	-0.05		
Tax Exempt	4,839,650,700					4,959,366,400	2.47		
Deferred Use Value	356,558,500					353,816,900	-0.77		
<b>Total Assessed Value</b>	<b>73,054,349,512</b>					<b>78,187,835,107</b>	<b>7.03</b>		

Note: Full decimal precision is not shown.

**Table 11B: History of Growth Rates**

Landbook	Residential	Apartments	Commercial	Public Service	Land	Overall
2013	1.38%	2.38%	1.88%	1.00%	-1.51%	1.47%
2014	1.48%	8.00%	0.85%	1.00%	-6.56%	1.64%
2015	1.31%	9.18%	0.91%	1.00%	-1.35%	1.62%
2016	1.48%	3.66%	1.50%	1.00%	-5.90%	1.55%
2017	1.20%	1.09%	2.01%	1.00%	-0.47%	1.29%
2018	1.30%	2.53%	10.04%	1.00%	0.91%	2.57%
2019	1.09%	2.81%	1.26%	1.00%	-0.81%	1.20%
2020	1.26%	2.02%	3.59%	1.00%	-0.19%	1.63%
2021	1.24%	1.96%	6.71%	0.99%	-7.82%	2.08%
2022	1.12%	1.23%	7.75%	1.00%	16.27%	2.14%

**Table 11C: History of Appreciation Rates**

Landbook	Residential	Apartments	Commercial	Public Service	Land	Overall
2013	4.72%	12.65%	4.45%	-2.32%	7.78%	4.79%
2014	7.62%	6.60%	2.22%	0.96%	0.50%	6.54%
2015	6.18%	4.66%	4.74%	8.59%	5.10%	5.95%
2016	1.79%	2.89%	1.47%	5.22%	2.76%	1.91%
2017	1.78%	0.13%	7.93%	1.43%	3.36%	2.49%
2018	3.28%	3.39%	3.89%	-2.20%	10.86%	3.21%
2019	3.40%	2.77%	1.83%	3.66%	1.11%	3.12%
2020	3.89%	6.88%	5.82%	-0.88%	5.29%	4.18%
2021	7.44%	4.33%	-3.85%	4.42%	5.00%	5.40%
2022	12.40%	16.16%	12.59%	0.00%	13.82%	12.25%

**Notes:**

- These tables include Public Service properties in addition to the landbook categories.
- Public service figure for previous year was updated. Public Service for 2022 is estimated.
- These tables do not include supplements.
- These rates represent the effects of growth and appreciation from the prior year on the landbook for the year shown.
- Full decimal precision is not shown.

**Table 12: Top Fifty Real Estate Taxpayers – FY 2022**

Rank	Owner Name	2021 Assessment	% of Tax Base	Rank	Owner Name	2021 Assessment	% of Tax Base
1	VIRGINIA ELECTRIC & POWER COMPANY	\$1,842,499,686	2.543%	26	JCE NEABSCO FLATS LLC	\$84,472,300	0.117%
2	NORTHERN VIRGINIA ELECTRIC CO-OP	\$839,381,136	1.159%	27	DCO CAROLINE DEVELOPMENT LLC	\$83,778,300	0.116%
3	ABTEEN VENTURES LLC	\$455,771,100	0.629%	28	LCOR RAVENS CREST LLC	\$83,559,600	0.115%
4	MALL AT POTOMAC MILLS LLC	\$381,303,400	0.526%	29	TGM RIDGE LLC	\$82,007,400	0.113%
5	WASHINGTON GAS LIGHT COMPANY	\$368,330,572	0.508%	30	KIR SMOKETOWN STATION LP	\$81,890,900	0.113%
6	BOURZOU VENTURES LLC	\$329,248,100	0.454%	31	PORPOISE VENTURES LLC	\$79,861,200	0.110%
7	AMAZON DATA SERVICES INC	\$314,298,000	0.434%	32	BELL FUND VI WOODBRIDGE LLC	\$77,655,600	0.107%
8	VERIZON SOUTH INC.	\$284,478,350	0.393%	33	UNIVERSITY VILLAGE HOLDINGS LLC	\$73,206,700	0.101%
9	POWERLOFT @ INNOVATION I LLC	\$162,384,500	0.224%	34	14101 KRISTIN CT OWNER LLC	\$73,155,700	0.101%
10	VIRGINIA-AMERICAN WATER CO.	\$138,508,356	0.191%	35	TGM MANASSAS INC	\$72,954,500	0.101%
11	ROLLING BROOK OWNER LLC	\$129,988,000	0.179%	36	WALKER STATION LC	\$70,283,100	0.097%
12	TRANSCONTINENTAL GAS PIPE LINE CORP.	\$124,644,922	0.172%	37	CS1031 MISTY RIDGE APARTMENTS DST	\$69,951,900	0.097%
13	WOODBIDGE STATION APARTMENTS LLC	\$122,099,900	0.169%	38	NOVA MANGO FARMS LLC	\$66,845,200	0.092%
14	CHATSWORTH PARK INVESTORS LLC	\$115,629,000	0.160%	39	VILLAGE ON BULL RUN LLC	\$66,091,300	0.091%
15	JBG/WOODBRIDGE RETAIL LLC	\$115,063,400	0.159%	40	AERC RIVERSIDE STATION LLC	\$65,788,300	0.091%
16	COLUMBIA GAS OF VIRGINIA, INC.	\$108,288,642	0.149%	41	FRG LIBRARY LLC & OAKS PLAZA LLC & FRG OA	\$64,068,700	0.088%
17	SUTTON BALLSTON LLC & SUTTON EQUITY LLC T-C	\$104,832,800	0.145%	42	VAN METRE KENSINGTON PLACE LLC	\$63,930,100	0.088%
18	WESTGATE APARTMENTS LMTD PTNSHP	\$103,025,000	0.142%	43	TPC STONEWALL INVESTORS I LLC & 113 POTOM	\$63,615,800	0.088%
19	COPT DC 19 LLC	\$102,367,900	0.141%	44	POTOMAC HEIGHTS ONE LLC & POTOMAC HEI	\$61,722,500	0.085%
20	QTS INVESTMENTS PROPERTIES MANASSAS LLC	\$101,803,900	0.141%	45	ARCADIA RUN LLC	\$60,746,400	0.084%
21	BMF IV EP DALE FOREST LLC	\$93,433,900	0.129%	46	WASHREIT BULL RUN LLC	\$60,454,500	0.083%
22	UNITED DOMINION REALTY TRUST INC	\$92,953,200	0.128%	47	MANASSAS NCP LLC	\$58,368,500	0.081%
23	KH DATA CAPITAL BUILDING 4 LLC	\$92,767,000	0.128%	48	MKT OASIS LLC & ET AL	\$57,470,700	0.079%
24	13175 MARINA LLC	\$88,409,200	0.122%	49	UNIVERSITY VILLAGE LLC	\$56,202,400	0.078%
25	MFREVF III-POTOMAC CLUB LLC	\$86,170,600	0.119%	50	VAN METRE MARQUE APT LLC	\$55,753,900	0.077%

Note: Supplements and Rollbacks for 2021 are excluded.

**Top 50 as a % of Total Landbook: 11.64%**  
**Total January 1, 2021, Landbook plus Public Service Assessments: \$72,446,026,400**

**Table 13: Tax Rates**

Tax Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Base Tax Rate</b>	<b>1.2090</b>	<b>1.1810</b>	<b>1.1480</b>	<b>1.1220</b>	<b>1.1220</b>	<b>1.1250</b>	<b>1.1250</b>	<b>1.1250</b>	<b>1.1250</b>	<b>1.1150</b>	<b>1.0300</b>
<b>Fire &amp; Rescue</b>	0.0744	0.0727	0.0707	0.0691	0.0705	0.0792	0.0800	0.0800	0.0800	0.0800	0.0750
<b>Gypsy Moth Control</b>	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025
<b>Bull Run Service -BR</b>	0.2010	0.1830	0.1471	0.1377	0.1377	0.1311	0.1263	0.1230	0.1230	0.1230	0.9500
<b>Lake Jackson Service -LJ</b>	0.1750	0.1650	0.1650	0.1650	0.1650	0.1650	0.1650	0.1650	0.1650	0.1650	0.1500
<b>234 Bypass District -BP</b>	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200
<b>Circuit Court Service -CC</b>	*	*	*	*	*	*	*	*	*	*	*
<b>Foremost Court Service -FC</b>	*	*	*	*	*	*	*	*	*	*	*
<b>Prince William Parkway -PK</b>	0.2000	0.2000	0.2000	*	*	*	*	*	*	*	*
<b>Woodbine Forest Service -WF</b>	*	*	*	*	*	*	*	*	*	*	*
<b>Occoquan Forest Sanitary -OF</b>	*	*	*	*	*	*	*	*	*	*	*

\* Not levied in that year.  
 Note: Tax rates per \$100 assessed value.



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## **Addenda**

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# Addendum A: Sample Notice of Reassessment



## PRINCE WILLIAM COUNTY

Finance Department  
Real Estate Assessments Office

**THIS IS NOT A TAX BILL**  
Notice of Reassessment for Tax Year 2022

[Date]

*County Tax Relief Programs are listed  
on the back of this notice.*

RPC/Account	Address:	
GPIN	Acres:	Ag/Forestral District:
Legal Description		

Assessment History		2022	2021	2020
Market Value Assessment	Land:			
	Building:			
	Total:			
Use Value Assessment	Land:			
	Building:			
	Total:			

Tax History	<u>Estimate Only</u> <u>Tax Year 2022</u> (Fiscal 2023)	<u>Tax Year 2021</u> (Fiscal 2022)	<u>Tax Year 2020</u> (Fiscal 2021)
Tax Rate	\$1.1975	\$1.1975	\$1.2075
Annual Tax			

Percent Change of Estimated 2022 Tax Bill (Using the 2021 Tax Rate)	Percent Increase/Decrease
Compared to Tax Year 2021 Tax Bill	
Compared to Tax Year 2020 Tax Bill	

The Assessment History, Tax History and Estimated Percent of Change of Tax Bill for tax year 2021 may include adjustments made after the original assessment and bill were calculated. The Tax History for Tax Year 2022 (Fiscal 2023) and Percent Change of Estimated 2022 Tax Bill are required by law to be calculated based on the current tax rate at the time notices are prepared (the 2021 tax rate), but does not represent your actual tax bill for Tax Year 2022. Your 2022 taxes cannot be determined until the Prince William Board of County Supervisors (BOCS) adopts a tax rate for Tax Year 2022 (Fiscal 2023) in April.

The proposed real estate tax rate for Tax Year 2022 (Fiscal 2023) of \$1.1275 (Base Rate of \$1.05 + Fire/Rescue Levy of \$0.075 + Mosquito/Forest Pest Management levy of \$0.0025). Under Virginia law, the BOCS may adopt a tax rate lower than the advertised rate, but may not adopt a tax rate higher than the advertised rate.

Your bill may also include a solid waste fee and/or a storm water management fee (call 703-792-6780 for details).

**Public Hearing**

A public hearing to accept public comments on the proposed 2023 Fiscal Plan (which includes the Tax Year 2022 tax rate, Fiscal 2023-2028 Capital Improvement Program, and Five Year Plan) will be held by the BOCS on April 12, 2022, at 7:30 p.m. in the Board Chamber at the McCoart Building located at 1 County Complex Court, Prince William, VA 22192. Pre-registration to speak at the public hearing starts at 6:30 p.m. Additional information regarding the public hearing is available from the Clerk to the BOCS at 703-792-6600 and online at [www.pwcgov.org](http://www.pwcgov.org).

**\*Important information is located on the back of the real estate assessment notice.**

## Addendum A: Sample Notice of Reassessment (cont.)

### General Information

Real estate assessments are made in compliance with accepted methods of the real estate assessment profession. For most residential properties, fair market value is best determined using comparable sales data. Properties that have recently sold are analyzed and adjustments are made for differences such as size, condition, age, location, and interior/exterior amenities. For most commercial and industrial properties, fair market value is best determined using the sales comparison or the income approach whereby the property's income stream is capitalized into an estimate of value. Replacement cost less depreciation is also used in assessing residential, commercial, and industrial properties.

### Tax Calculation

To determine the tax bill, divide the assessed value by \$100 and multiply by the rate. For example, the real estate taxes on a property assessed at \$300,000, at the current rate of \$1.1975 would be \$3,592.50 ( $\$300,000/\$100 \times \$1.1975$ ).

### Assessment Information

Real estate assessments are available online at [www.pwcgov.org/realestate](http://www.pwcgov.org/realestate).

You have the right to view and make copies of records maintained by the Real Estate Assessments Office. The records that are available and the process for accessing them are described in Sections 58.1-3331 and 58.1-3332, VA Code Ann.

Section 58.1-3280, VA Code Ann., authorizes appraisers to physically examine real property in all cases where they deem it advisable. To ensure property descriptions are accurate, the County's assessors periodically inspect properties and verify existing data.

### Assessment Appeals

If you are concerned about your Tax Year 2022 assessment, please contact the Real Estate Assessments Office at 703-792-6780 to speak to an appraiser. If the appraiser is not able to satisfy your concerns, you may request a Real Estate Assessments departmental appeal of your assessment. The deadline for filing a departmental appeal is June 1, 2022.

You may also appeal the assessment to the Board of Equalization (BOE). The deadline for filing an appeal to the BOE is July 1, 2022. Please call 703-792-6777 for a BOE application.

You may also appeal to the Circuit court within three years of the assessment. For more information, contact the Clerk of Circuit Court at 703-792-6029.

### Available Tax Relief Programs

Elderly or Disabled  
Elderly or Disabled Monthly Real Estate Tax Installment Option  
Disabled Veterans  
Surviving Spouses of Disabled Veterans  
Surviving Spouses of Members of the Armed Forces Killed in Action  
Surviving Spouses of Certain Persons Killed in the Line of Duty  
Rehabilitated Real Estate  
SOLAR Exemption  
Use Value Assessments

For more information or to request an application for any of the above programs, please contact the Real Estate Assessments Office at 703-792-6780.

### Your Tax Dollars at Work

Transfer to Schools	57.39%
Public Safety	21.25%
General Government	6.36%
Human Services	6.00%
Community Development	5.54%
Debt Service	3.06%
Other	0.40%

For additional information on how your tax dollars are spent, please visit the PWC Budget website at [www.pwcgov.org/budget](http://www.pwcgov.org/budget).

## Addendum B: Tax Savings for Rehabilitated Properties

### Incentive to Rehabilitate

#### 5 Steps to Exemption



- 1. Building Permits** Apply for the necessary building permits at the same time you submit your application for tax exemption. Contact the Building Development Division at (703) 792-6930 for more information. The Building Development office is located in the Development Services Building at 5 County Complex Court, Prince William, VA 22192.
- 2. Complete Application** Complete an application form for the Tax Exemption for Rehabilitated Real Estate Program. Include with the application copies of all necessary building permits and a \$50 non-refundable application fee. Submit the application to the Real Estate Assessments Office **before any work is started.**
- 3. Determine Base Value** Upon application approval, the Real Estate Assessments Office will inspect the property to determine the base value. The base value will be the assessed value before the commencement of any work.
- 4. Request Final Inspection** When rehabilitation is complete, submit a written request for inspection to the Real Estate Assessments Office. Include a copy of the certificate of occupancy with the inspection request. Requests should be received prior to November 1 of the year in which the rehabilitation is complete.
- 5. Begin Exemption** If the property qualifies for the tax exemption program, exemption will begin on January 1 of the next calendar year.

#### Prince William County, Virginia



**Finance Department  
Real Estate Assessments Office  
4379 Ridgewood Center Dr., Suite 203  
Prince William, Virginia 22192  
(703) 792-6780  
Fax (703) 792-6775**

### on your Real Estate Taxes



**Prince William County, Virginia  
Finance Department  
Real Estate Assessments Office**

Rev: 08-29-11

# Tax Exemption for Rehabilitated Real Estate Program

## **What is the program?**

Prince William County's Board of County Supervisors has approved an ordinance enacting a tax exemption for real estate that is substantially repaired, rehabilitated, or replaced. The tax exemption program encourages renovation and revitalization of aging structures located in the County. By improving the condition and appearance of existing properties, Prince William County will become a more appealing place for homeowners and businesses to invest. The amount of exemption is based on the increase in building value caused by rehabilitation. The minimum increase in the value of the building is 25%. Exemptions are allowed for all property types: residential, commercial or industrial, and hotel or motel. Minimum age and size increase requirements apply.

The tax exemption is applied over a 15 year period and is transferable to a new property owner. The total tax savings is equal to 100% of the exemption each year for the first 10 years. Over the next 5 years the tax savings is reduced and the exemption is phased out as follows:

Year	Exemption
11	80%
12	60%
13	40%
14	20%
15	0%

The total exemption is limited to \$750,000 during the program period. There shall only be one application approved for any single property at any one time.

## **What are the requirements?**

Participation in the program is subject to the following requirements.

- ◆ The increase in building value due to rehabilitation, renovation, or replacement must be 25% or more of the building value before any work is done.
- ◆ Residential structures must be at least 15 years old and increase in size no more than 30%.
- ◆ Commercial or industrial structures must be at least 20 years old and increase in size no more than 100%.
- ◆ Hotel or motel structures must be at least 35 years old and increase in size no more than 100%.
- ◆ You must complete the rehabilitation by December 31 of the third calendar year after your application was submitted.
- ◆ You must submit the application and a \$50 non-refundable application fee at the same time you apply for the necessary building permits and **before any work is started.**
- ◆ Taxes must be kept current to qualify and remain in the program.
- ◆ All work must conform to existing building and zoning regulations.
- ◆ Applications must be filed before December 31, 2012.
- ◆ The maximum length of time for tax exemption is 15 years.



## **Other Information**

The base value of the structure will be the assessed value before commencement of any work. The Real Estate Assessments Office will make a final appraisal of the structure after work is complete, or after three years, to determine the increase in value due to rehabilitation. All work must conform to building and zoning regulations. Increase in assessed value due to rehabilitation is not equal to rehabilitation costs.

Tax exemption is for the base real estate tax rate only and does not apply to fire and rescue levy, gypsy moth levy, stormwater management fee, or any other special taxing districts. The tax exemption does not apply to land value.

## **How do I learn more?**

For more information, or to make an appointment to discuss the program, or to receive a program application, contact the Real Estate Assessments Office at (703) 792-6780. Offices are located at 4379 Ridgewood Center Drive, Suite 203, Prince William, VA 22192.

Applications are available via fax at (703) 792-4636, message number 359, or via the Internet at <http://www.pwcgov.org/finance/pdf/txexmpt.pdf>.



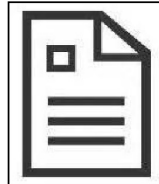


## Addendum C: Tax Relief Programs for Elderly and Disabled Persons

# TAX RELIEF PROGRAM FOR TAX YEAR 2022

Senior Citizens and disabled persons who meet certain criteria may be granted relief from all or part of real estate taxes, the solid waste fee, annual license fee and personal property tax. Qualifying limits may change from year to year. This brochure is current for the tax year beginning January 1, 2022 only.

Tax Relief is granted on an annual basis and a renewal application must be filed each year. **Applications must be filed by April 15, 2022.** In cases of hardship, this deadline may be extended by the Director of Finance.



### Application

Application forms for this program are available at the Prince William County website, [www.pwcva.gov/finance](http://www.pwcva.gov/finance), or at the Real Estate Assessments Office. You may also request an application form by calling 703-792-6780 during regular business hours. Current tax relief recipients will receive a renewal application form in the mail.

NOTE: All information pertaining to total income and net worth is confidential and not open for public inspection. The initial application form must be signed in the presence of a notary. This service is available free of charge to applicants at the Real Estate Assessments Office.



### Eligibility Criteria, Senior Citizens

To qualify, an applicant must:

- be 65 years of age or older as of **December 31, 2022**. Relief will be prorated for those applicants that turn 65 during calendar year 2022.
- have a total income for the previous calendar year from all sources of not more than **\$95,483**. In determining income, the first **\$10,000** of income earned by any relative living in the household other than the owner(s) or spouse is excluded.
- have a combined financial net worth for the applicant and spouse of not more than **\$340,000**, excluding the residence for which the exemption is sought and up to twenty-five acres of land which it occupies.
- own and occupy the home as his/her sole dwelling.

Note: In calculating net worth, mortgages or home equity loans on the house currently occupied by the applicant will not be used.



### Additional Eligibility Criteria

For additional eligibility criteria please contact the Real Estate Assessments office at 703-792-6780.



### Eligibility Criteria, Disabled Persons

To qualify, an applicant needs:

- a certification from the Social Security Administration, Department of Veterans Affairs or Railroad Retirement Board stating that the applicant disability is 100%, total, and permanent.  
**If one of the certifications above is not available, the applicant will be asked to sign a medical release form, authorizing the Real Estate Assessments Office to contact two physicians to confirm the applicant's disability is total and permanent.**
- to meet the same total income and net worth qualifications as those for senior citizens, except the first **\$7,500** of any income received by the applicant as permanent disability compensation will be excluded from the calculation of total income.

***Permanently and totally disabled*** means unable to engage in any substantial gainful activity, by reason of any medically determinable physical or mental impairment or deformity, which can be expected to result in death or can be expected to last for the duration of the person's life.



### Additional Eligibility Criteria

For additional eligibility criteria please contact the Real Estate Assessments office at 703-792-6780.

## Addendum C: Tax Relief Programs for Elderly and Disabled Persons (cont.)

### Real Estate Tax



Total exemption of the tax on a home and up to one acre of land it occupies may be granted to applicants whose total income does not exceed

**\$65,850** annually. **All of the real estate taxes on the home and up to one acre of land it occupies are forgiven.**

Partial exemption of the tax and up to one acre of land it occupies may be granted to applicants whose total income for the previous calendar year does not exceed **\$95,483**. A portion of the real estate taxes are forgiven. The amount exempted is as follows:

Total Income	% of tax exempted	Percent you pay
<b>\$0 to \$65,850</b>	<b>100%</b>	<b>0%</b>
<b>\$65,851 to \$75,728</b>	<b>75%</b>	<b>25%</b>
<b>\$75,729 to \$85,605</b>	<b>50%</b>	<b>50%</b>
<b>\$85,606 to \$95,483</b>	<b>25%</b>	<b>75%</b>

Those applicants who meet the net worth criteria and whose total income does not exceed **\$95,483**, may qualify for exemption of the solid waste fee.



### Mobile Homes

For the purposes of this program, mobile homes are eligible for tax relief as real estate, and the same qualifications apply.



### Personal Property Tax and Annual License Fee

Those applicants who meet the net worth criteria and whose total income for the previous calendar year does not exceed **\$95,483**, may qualify for relief on their personal property tax and annual license fee on one auto per qualifying applicant. Applicants need not own real estate to be eligible.

Residents of towns must apply to the town government for relief from the vehicle annual license fee.

### Tax Relief First Time Applicants

The following documentation must be included with this application and may be submitted to the Real Estate Assessments Office via mail, email or fax: for all applicants and any relatives occupying the residence:

- A copy of your **federal form 1040 for 2021** for all applicants and any relatives occupying the residence.
- For totally and permanently disabled: a statement from the Veterans Administration, Social Security Administration or Railroad Retirement Board stating that the applicant's disability is **100%, total, and permanent**.
- After a preliminary review, you will be contacted by our Office to show **government issued identification in person** that includes the applicant's photograph and address (a VA-issued driver's license qualifies).

If you do not have any of the above documents, please contact our office so we may advise you of other acceptable documents.

# GUIDE TO TAX RELIEF PROGRAMS FOR ELDERLY AND DISABLED PERSONS 2022



Prince William County, Virginia  
Real Estate Assessments Office  
4379 Ridgewood Center Drive, #203  
Prince William, Virginia 22192-5308

[www.pwcva.gov/finance](http://www.pwcva.gov/finance)



Telephone: 703-792-6780  
9:00 a.m. to 4:00 p.m.  
(TTY) 709-792-6293  
Fax: 703 792-4025  
realestate@pwcgov.org

Rev: 20220405.00

## Addendum D: Tax Relief Programs for Disabled Veterans

### Real Estate Tax Relief

#### Disabled Veterans <sup>and</sup> Surviving Spouses of Disabled Veterans

Disabled veterans who meet certain criteria may be granted relief from real estate taxes on a home, up to one acre of land it occupies, and the solid waste fee. Relief will be prorated for applicants who become disabled or purchase a home after January 1, 2022. There is no income or net worth criteria for disabled veterans real estate tax relief.

The surviving spouse of a veteran eligible for the exemption shall also qualify for the exemption, so long as the death of the veteran occurred on or after January 1, 2011, the surviving spouse does not remarry, and the surviving spouse continues to occupy the real property as his principal place of residence.

To qualify, an applicant must:

1. provide one document from the U.S. Department of Veterans Affairs that includes the effective date indicating that the veteran was determined to be 100%, service connected, permanently, and totally disabled. Veterans determined to be less than 100% disabled (but compensated at the 100% rate and service connected, permanently, and totally disabled), may also qualify; and
2. own and occupy the home as his/her principal place of residence.

#### Surviving Spouses

##### *of Members of the Armed Forces of the United States Killed in Action*

Surviving spouses of members of the Armed Forces killed in action who meet certain criteria may be granted relief from all or part of the real estate taxes on a home, up to one acre of land it occupies and the solid waste fee. There is no income or net worth criteria for this real estate tax relief. To qualify, the applicant must: 1.) provide documentation from the U.S. Department of Defense indicating the date that the member of the armed forces of the United States was killed in action; 2.) provide a copy of their marriage certificate; 3.) not have remarried; and 4.) own and occupy the property as his/her principal place of residence.

##### Exemption Amount:



*If the parcel of land your home occupies is 1 acre or less and the total assessed value is:*

- not more than \$484,300, the property will be completely exempt from real estate taxes.
- more than \$484,300 the portion of the total assessed value that exceeds \$484,300 will be taxed.



*If the parcel of land your home occupies is more than 1 acre and the total assessed value of your home and 1 acre of land is:*

- not more than \$484,300, the assessed value of the additional acreage will be taxed.
- more than \$484,300 the portion of the assessed value of the home and 1 acre that exceeds \$484,300 AND the assessed value of the additional acreage will be taxed.

#### Surviving Spouses

##### *of Certain Persons Killed in the Line of Duty*

Surviving spouses of certain persons killed in the line of duty may be granted relief from all or part of real estate taxes on a home, up to one acre of land it occupies and the solid waste fee. There is no income or net worth criteria for this real estate tax relief. To qualify, the applicant must 1.) not have remarried, and 2.) own and occupy the property as his/her principal place of residence.

To qualify, the applicant must provide the following:

1. a copy of their marriage certificate;
2. documentation from the Virginia Retirement System or from the State Comptroller for the Virginia Department of Accounts stating that you are the spouse and the beneficiary of death-in-service benefits of an eligible person killed in the line of duty; and
3. the date that the covered person died.

Average assessment limit is the same as *Surviving Spouses of Members of the Armed Forces of the United States Killed in Action* (see lower left).



## Addendum D: Tax Relief Programs for Disabled Veterans (cont.)

### Personal Property Tax Relief



#### Disabled Veterans:

Disabled veterans may be granted relief from the vehicle license fee and personal property tax on one pick-up truck or automobile owned and used primarily by or for a qualifying disabled veteran. There is no income or net worth criteria for disabled veterans personal property tax relief.



#### More Information

- Application forms for these programs are available on the County website [www.pwcva.gov/finance](http://www.pwcva.gov/finance) or at the Real Estate Assessments Office.
- All information pertaining to total income and net worth is confidential and not open for public inspection.
- For additional eligibility criteria, please contact the Real Estate Assessments Office.



#### Real Estate Assessments Office

4379 Ridgewood Center Drive, #203  
Prince William, Virginia 22192-5308  
Telephone: 703-792-6780  
9:00 a.m. to 4:00 p.m.  
Text Telephone (TTY): 703-792-6293  
[www.pwcva.gov/finance](http://www.pwcva.gov/finance)

2022



### Citizens' Guide Tax Relief Programs: Military

#### DISABLED VETERANS

#### SURVIVING SPOUSES

*of Disabled Veterans  
of Members of the US Armed Forces Killed in Action  
of Certain Persons Killed in the Line of Duty*



[WWW.PWCVA.GOV/FINANCE](http://WWW.PWCVA.GOV/FINANCE)



