

Legal Description001 of 02
LOT 23
DORRELL FARM

Occupancy:	DWELLING	Year Built:	1998
Dwl Type:	RANCH	MH/Type: /	Year Rmld:
Use/Class:	/AGRICULTURAL 20-100 AC	Year Effrt:	1998
Year Asstd:	2014	Condition:	GOOD
Zoning:	AGRIC CONSERVATION	On Site Date: (MD)	3/11/2014
Dist: 01	DISTRICT-MANGO HICK	Review Date: ()	

Acreage:	44.660
Land Use:	
Total Mineral:	
Total Land:	162900
Total Imp:	452700
Total Value:	615600

Improvement Description		
Exterior	Interior	Site
CONSTRUCTION-WOOD	NO. ROOMS - 10	STREET-PAVED
EXTERIOR FINISH-BR	NO. BEDROOMS - 3	UTILITIES-SEPTIC S
EXTERIOR-BRICK	NO. BATHS - 3	UTILITIES-WELL
FOUNDATION-BRICK	NO. 1/2 BATHS - 1	
FRT TOPOGRAPHY-LEV	FIREPLACE - 2	
ROOFING-COMP. SHIN	CHIMNEY - 2	
	INTERIOR-SHEET ROC	

[illegible]

Item	Size	Rate	Value
DWELLING	4086	64.53	263669
BATH-FULL	3	3000.00	9000
BATH-HALF	1	2000.00	2000
AIR CONDIT	4086	2.50	10215
CHIMNEY	2	1000.00	2000
FP 1STY/S	1	4000.00	4000
FP PREFAB	1	3000.00	3000
SWL PRI SE	1	6000.00	6000
HEAT-CENTR	4086	2.00	8172
SCRN POR R	160	19.00	3040
GAR2/FR/AT	808	17.00	13736
Grade Factor (B)			1.20
Replacement Cost New			389760
Phys Depr. % (.090) 1998 - GOOD			35078
Total Bldg. Value			354700

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:                               :
|50                             :
:                               :
:                               :
:                               :
:                               :
:                               :
:   +-15---2                   :
:DWL 8      5---20-----+----30-----GFB
+-14--+          :               :
                :               :
                :               :
                24              26
                :               :
                :               :
                +-12--2--20-----+
Sec    Type    Str    Description    Area
DWL DWELLING  1.00 N50E55S6E10N16E18 4086
                    S59W32W20N5W2N2W15
                    S8W14

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Desc		Length	Width	Size	Grade	Rate	FV/Pct	Value
POOL CONC		18.0	12.0	216		20.00	.50	2200
PATIO COV		16.0	23.0	368				1500
PAVING AS								500
HORSE BAR		36.0	60.0	2160		30.00		64800
PORCH		16.0	12.0	192		20.00		3800

SPR SCR N POR R 1.00	W10S10S6E10N16	160
GFB GAR2/FR/AT 1.00	E2S26W20N2W12N24	808
	E30	
Total Square Feet		5054
	Cur. Value	Prev. Value %Chg.
Land	162900	160100 2%

Property Identification Run Dt: 3/18/2020 Owner Name/Address
Map #: 6 1 23 COUCH CHRISTOPHER C
Acct #: 000007384-001 3149 DORRELL ROAD
Address: 003149 DORRELL ROAD AYLETT VA 23009
City/St: AYLETT, VA 23009

Legal Description 002 of 02
LOT 23
DORRELL FARM

Inst#: 900 0003177

HORSE BAR	14.0	30.0	420	30.00	12600	Improvements	452700	418000	8%
SHED FRAM	14.0	30.0	420	10.00	4200	Total	615600	578100	6%
SHED FRAM	14.0	60.0	840	10.00	8400	Average Price Per Acre		3529	
Total Imp Value					98000	Sale Date/Amount	12/11/2009	619200	

----- Land Valuation -----						
M Cls	Desc	G	Size	Dpth	Rate	FV/Pct Value
A 800	WOODLAND	H	15.16		2400.00	36384
A 200	H/S W DWL	R	1.00		28000.00	28000
A 99	TIMBER MIX	E	15.16		350.00	5306
A 300	RESIDUAL L	D	22.00		4000.00	88000
A 822	SWAMP LAND	A	6.50		800.00	5200
Total Land Value						162900

----- Comments -----	
11/10 - DWELLING 40% OWNER SAID ABT 5 MORE MONTHS	
ROAD INTO PROPERTY	
BP#237-97 NEW DWELLING	
11/10/00 BP#347-1998 CONCRETE POOL COMPLETE.	
DET. GARAGE MOVED TO MAP 6-1-22 PER PLAT 11/20/03	
ACREAGE CHANGE PER PLAT	
OUT OF LANDUSE-DID NOT REVALIDATE	

Total Property Value	615600
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Commissioner of the Revenue
Sally W. Pearson
King William County



180 Horse Landing Road
P. O. Box 217
King William, VA 23086
Phone: (804) 769-4941
Fax: (804) 769-4902
Email: spearson@kingwilliamcounty.us

March 19, 2020

Christopher Couch
3149 Dorrell Road
Aylett, VA 23009

Dear Mr. Couch:

I am in receipt of your appeal dated February 14, 2020 on parcel 6-1-23, formally applying for relief from the assessment of real estate taxes on parcel 6-1-23. In your appeal you reference the code of Virginia §58.1-3980 which shall also apply to erroneous assessments of real estate if the error sought to be corrected in any case was made by the commissioner of the revenue or such other official to whom the application is made, or is due to a factual error made by others in connection with conducting general reassessments as provided in subsection C of § 58.1-3981.

Subsection C of § 58.1-3981 states that if the commissioner of the revenue is satisfied that an assessment is erroneous because of a factual error made in work performed by others in connection with conducting general reassessments, she shall correct such assessment. Since you have brought this factual error to my attention, I determined that the code of Virginia allows me to make a change to the property record card.

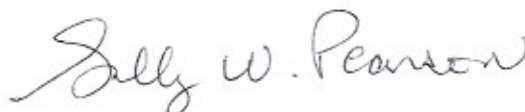
You also state in your appeal that when the property was rezoned in 2017, the commissioner of the revenue had an opportunity to correct this property card. The zoning was changed by the commissioner from rural residential to agricultural conservation in September of 2017. This change in

zoning did not result in a change in land value since our land tables in the County appraisal system do not differentiate between rural residential and agriculture conservation zoning. The contractor performing the reassessment for King William County created land tables in the County's Appraisal system to establish fair market value as of January 1, 2015.

In your appeal, you used parcel number 6-26 as a comparable property to your parcel 6-1-23. However, in my opinion other properties in Dorrell Farm subdivision are more comparable to parcel 6-1-23 in establishing fair market value as of January 1, 2015. Parcels 6-1-9, 6-1-10 and 6-1-11 in Dorrell Farm subdivision all have residual land valued at \$4,000 per acre. I have corrected the land classification as summarized on page 7 of your appeal and have changed your land valuation accordingly. The 22 acres of open land is valued at \$4,000 per acre as are the other parcels in Dorrell subdivision. Using the corrected land classifications set forth by you in your appeal, I have calculated a corrected land value of \$162,900 for the 44.66 acres of land valued on tax map 6-1-23. Based on this correction, the property owner has been under assessed by \$14,800 since January 1, 2015.

If the Commissioner of the Revenue ascertains that any local tax has not been assessed for any tax year of the three preceding tax years (plus current) or that the same has been assessed at less than the law requires for any one or more of such years, the Commissioner of the Revenue shall list and assess the same with taxes at the rate prescribed for that tax year as per Virginia Code § 58.1-3903. I have enclosed a copy of your corrected land card for your review.

Sincerely,

A handwritten signature in cursive script that reads "Sally W. Pearson".

Sally W. Pearson
Commissioner of the Revenue