

Administrative Appeal of Real Estate Tax Assessment

Pursuant to the code of Virginia § 58.1-3980 taxpayers are provided the option to file an administrative appeal for assessment resolutions within three years from the last day of the tax year for which such assessment is made, or within one year from the date of the assessment, whichever is later.

Summary

Taxpayer Name	Christopher C. Couch
Contact Phone Number	703-626-0948
Contact Email	couch@dreamingtreefarms.com
Tax Map ID	6-1-23
Physical Address	3149 Dorrell Rd Aylett, VA 23009
Reason for Appeal	Incorrect land classification data
Remedy Sought	Refund of Real Estate taxes paid in previous years and correction of data for future assessment

The Current Land Classification and Valuations Data on the King William County Property Card for this parcel is Woodland and Timber Mix on 43.66 of the 44.6 total acres (1 acre surrounding the house included in the total). This classification is incorrect and has been used to determine the value of the parcel and associated real estate taxes that have been paid.

Land Summary

- Sections have been open and row cropped for decades. Earliest available images (1994) show this property has never been entirely comprised of woodland as portions were used for conventional row cropping and were registered with the USDA FSA
- The majority of the wooded land was clear cut by previous owners (~2004) and was not planted back with trees.
 - Sections of this cleared land have been maintained as open land or pasture land,
 - Other sections have been left to naturally regenerate.
- The Northern property line of this parcel is Herring Creek, and the surround low lying acres are swamp land and frequent to flooding, and can be determined using the USDA Soil Map Tool.

Multiple Opportunities to Correct

The property card should have been updated throughout the years when assessors visited the property. Any assessor viewing the property would see at a minimum a 10 acre open field upon entering the property.

The King William County Website states “Each property is visited by a field inspector who **verifies data** and collects additional data.”

The rezoning of the property in 2017 could have also been an opportunity to correct this property card. Section § 58.1-3285 of the Virginia State Code reads “The commissioner of the revenue shall also assess or reassess, as required, any lot, tract, **piece or parcel of land which has been rezoned**, reclassified or as to which any exception has been made, by the zoning authorities of the county”

History of the Property

Year	Event
1988	Dorrell Farm Subdivision created consisting of 25 parcels with a Restrictive Covenants Agreement
1994	Earliest overhead image shows sections of this parcel open for row cropping
1998	House built
2003	Property Line Adjustment completed on this property and adjoining property (11/20/03)
2004	Land is clear cut of all valuable timber
2003-present	Portions of land clear cut maintained as open land, others left to naturally regenerate
2007	On Site Assessment Review
2009	Current owner (Christopher C. Couch) purchases property
2011	Horse Barn built on property
2014	On Site Assessment Review
2014	Dorrel Farms Restrictive Covenants terminated
2015	Horse Barn added to Real Estate Assessment
2017	Apply for rezoning to Agriculture – Conservation and approved by Board of Supervisors Ordinance

Current Property Card

Property Address **Owner Name/Address**
 3149 DORRELL ROAD COUCH CHRISTOPHER C
 AYLETT, VA 3149 DORRELL ROAD
 AYLETT VA 23009

Map ID: 6 1 23

Acct No: 7384-1

Legal Description: LOT 23 DORRELL FARM

Instrument: 900 900 3177

Occupancy: DWELLING

Dwelling Type: RANCH

Use/Class: AGRICULTURAL 20-100 AC

Acreage: 44.660

Year Assessed: 2014

Year Built: 1998

Land Use: 0

Zoning: AGRIC CONSERVATION

Year Remodeled:

Total Mineral:

District: 01 DISTRICT-MANGO HICK

Year Effective: 1998

Total Land: 148100

MH/Type:

On Site Date: 03/11/2014

Total Improvements: \$452,700

Condition: GOOD

Review Date:

Total Value: \$600,800

Improvement Description										+10+18---	
Exterior	Interior	Site								SPR	:
CONSTRUCTION-WOOD	NO. ROOMS - 10	STREET-PAVED								10	:
EXTERIOR FINISH-BR	NO. BEDROOMS - 3	UTILITIES-SEPTIC S								16	:
EXTERIOR-BRICK	NO. BATHS - 3	UTILITIES-WELL								6	:
FOUNDATION-BRICK	NO. 1/2 BATHS - 1									10	:
FRT TOPOGRAPHY-LEV	FIREPLACE - 2										:
ROOFING-COMP. SHIN	CHIMNEY - 2										:
	INTERIOR-SHEET ROC									59	:
Dwelling Valuation										150	:
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	Sec	Type	Str	Description	Area			:
Phys Depr. %	(.090)	1998 - GOOD	35078	DWL	DWELLING	1.00	N50E55S6E10N16E18	4086			:
Total Bldg. Value			354700				S59W32W20N5W2N2W15				:
Other Improvements Valuation											:
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				:
HORSE BAR	14.0	30.0	420		30.00		12600				:
SHED FRAM	14.0	30.0	420		10.00		4200				:
SHED FRAM	14.0	60.0	840		10.00		8400				:
Total Imp Value							98000				:
Land Valuation											:
M Cls	Desc	G	Size	Dpth	Rate	FV/Pct	Value				:
A 800	WOODLAND	H	43.66		2400.00		104784				:
A 200	H/S W DWL	R	1.00		28000.00		28000				:
A 99	TIMBER MIX	E	43.66		350.00		15281				:
Total Land Value			44.660				148100				:

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 600800

Rezoning Approval and \$2,500 application fee receipt



King William County
ES: 17/22

Board of Supervisors

William L. Hodges, First District
Trevia J. Moskalaki, Second District
Stephen K. Greenwood, Third District
David E. Hansen, Fourth District
Robert W. Ehnhart II, Fifth District

September 11, 2017

Christopher C. Couch
3149 Dorrell Rd.
Aylett, VA 23009

Re: Certificate of Approval Rezoning Z-02-17, Tax Map Parcel 6-1-23

Dear Mr. Couch:

The King William County Board of Supervisors, at its August 28, 2017 meeting, approved the Rezoning application Z-02-17 by adoption of Ordinance 05-17 (attached), which changes the zoning district for the property from R-R Rural Residential to A-C Agricultural-Conservation. Therefore, the property is now zoned A-C Agricultural-Conservation-Conditional.

If you have any questions please feel free to contact me at planningdir@kingwilliamcounty.us or (804) 769-4973.

Sincerely,

Wally Horton, AICP
Director of Community Development

Revenue Transmittal Planning/Building Department
King William County, VA

6-5-17
Date
Name: Christopher C. Couch
3149 Dorrell Road
Address: Aylett, VA 23009
Subdivision: _____
Permit No: _____
Tax Map No: 6-1-23, 6-1-22, 5-1-21

Dept.	Description	Amount
COPIES	Sale Of Copies (Maps, Data, Etc.)	\$ _____
CONUSE	Conditional Use/Rezoning Ap.	\$ <u>2,500.00</u>
VARINC	Variance Applications	\$ _____
APPEAL	Appeals Fees-Zoning Decisions	\$ _____
HISREV	Hist. Pres. & Architectural Review Bd.	\$ _____
SITE	Site Plan	\$ _____
SIGN	911 Road Sign Maintenance	\$ _____
BOND	Escrow Acct. for Cash Bonds	\$ _____
ERSE	Erosion/Sediment Control	\$ _____
PROF	Cash Proffers	\$ _____
SUBD	Subdivision Application	\$ _____
WETL	Wetlands Board	\$ _____
ZPER	Zoning Permits	\$ _____
BPER	Building Permits	\$ _____
SURC	Building Permit Surcharge	\$ _____
PLNR	Building Plans Review Fee	\$ _____
RENSP	Re-Inspection Fee / Penalty	\$ _____
FPCP	Fire Prevention	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

TOTAL REMITTANCE TO TREASURER

\$ 2,500.00

Deanne Otto 6-5-17

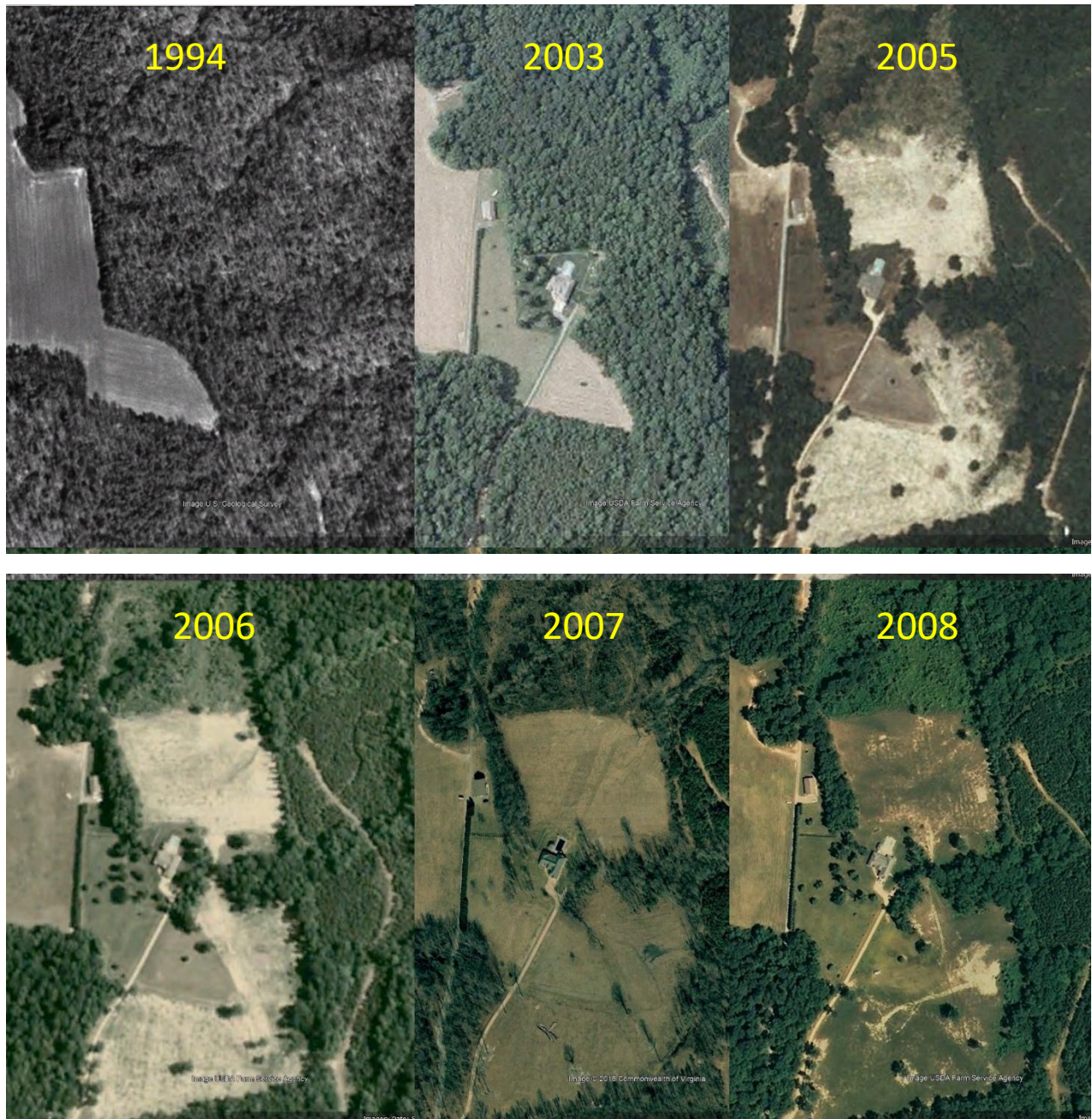
Signature and Date
Planning Office

6/5/15
Wells

Maureen Wilson

Signature and Date
Treasurer's Office 6-5-17

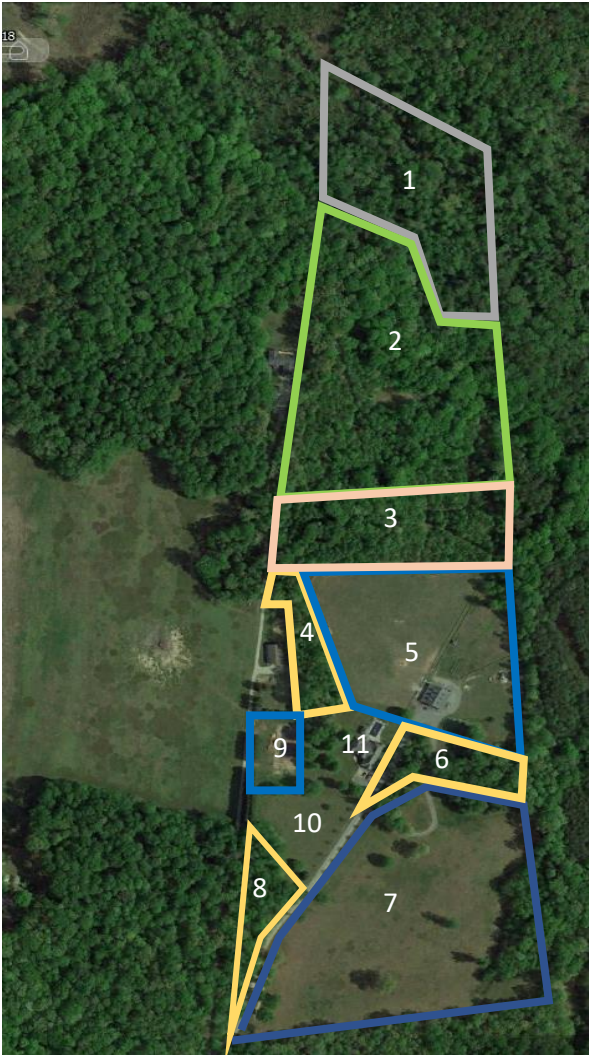
Overhead Pictures Show Land Clearing and Open Land Over the Years





Correct Land Classification

Detailed analysis of the property has been completed to determine the correct land classification for this parcel. In order to determine the number of acres in each land type, the USDA Web Soil Survey tool was used. Further detail to support this analysis can be found in the appendix.



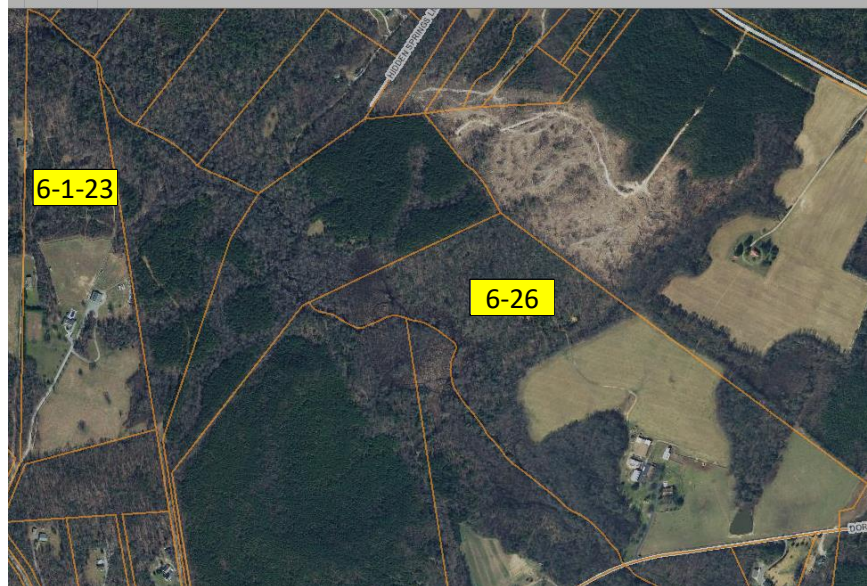
ID	Classification	Description	Acres
1	Swampland	Frequent to flooding (Herring Creek)	6.5
2	Woodland	Low Value cutover wooded scrub, Highly slopped	8
3	Woodland	Low Value cutover wooded scrub	2.5
4,8	Woodland	Mature trees in 2 different tracts	3
6	Woodland	Sloped, frequent to bog	1.66
5,7,9,10	Open Land	Most clear cut in 2005, maintained as open space	22
11	Dwelling	House surrounding 1 acre	1
Total			44.66

Summarizing the above detailed data, the following table shows the current and actual land classification by acres.

Tax Map 6-1-23	Current Land Classification	Actual Land Classification
House with Dwelling	1	1
Woodland	43.66	15.16
Timber Mix	43.66	3
Open land		22
Swampland		6.5
Total Acres (not including Timber Mix)	44.66	44.66

Comparable Property to Determine Per Acre Price and Grade

Less than a mile away is a comparable property used to develop the actual Land Classifications grade/price per acre. This property shares similar characteristics as seen below.



Property Comparison		
Tax Map ID	6-1-23	6-26
Address	3149 Dorrell Rd	3949 Dorrell Rd
Zoning	AGRICULTURE CONSERVATION	
Use/Class	AGRICULTURAL 20-100 AC	
Livestock Pastures with Fencing	Yes	
Hay/Crop Fields	Yes	
Herring Creek forms part of the Property Line	Yes	
Operating Farm with House	Yes	

Property Address Owner Name/Address
 3949 DORRELL ROAD DORN RAYMOND H
 AYLETT, VA 8190 MECHANICSVILLE TPKE
 MECHANICSVILLE VA 23111

Map ID: 6 26

Acct No: 1241-1

Legal Description: ADJ BEULAH

Occupancy: DWELLING

Dwelling Type: RANCH

Use/Class: AGRICULTURAL 20-100 AC

Acreage: 92.740

Year Assessed: 2014

Year Built: 1984

Land Use: 0

Zoning: AGRIC CONSERVATION

Year Remodeled:

Total Mineral:

District: 01 DISTRICT-MANGO HICK

Year Effective: 1998

Total Land: 245300

MH/Type:

On Site Date: 03/11/2014 Total Improvements: \$377,100

Condition: AVERAGE

Review Date:

Total Value: \$622,400

Improvement Description			
Exterior	Interior	Site	
CONSTRUCTION-WOOD	NO. ROOMS - 6	STREET-PAVED	
EXTERIOR FINISH-WO	NO. BEDROOMS - 4	UTILITIES-SEPTIC S	
EXTERIOR-SIDING/SH	NO. BATHS - 3	UTILITIES-WELL	
FOUNDATION-BRICK	FIREPLACE - 1		
FRT TOPOGRAPHY-SLO	CHIMNEY - 1		
ROOFING-COMP. SHIN	FLOOR-CARPET		
	FLOOR-TILE		
	INTERIOR-PANEL		
	INTERIOR-SHEET ROC		

Dwelling Valuation			
Item	Size	Rate	Value
DWELLING	2380	64.53	153581
BATH-FULL	3	3000.00	9000
BSMT HP BB	2380	12.00	28560
BSMT FIN A	1570	9.00	14130
AIR CONDIT	2380	2.50	5950
CHIMNEY	1	1000.00	1000
FP 1.5/2ST	2	3500.00	7000
GAR/BSMT 1	1	500.00	500
SWL FRI SE	1	6000.00	6000
HEAT-CENTR	2380	2.00	4760
OPEN POR R	240	15.00	3600
UTILITY RM	88	17.00	1496
DECK W/RAI	92	11.00	1012
ENCLSD POR	408	21.00	8568
DECK W/RAI	40	11.00	440
SCRN POR R	64	19.00	1216
Grade Factor (C+10)			1.08
Replacement Cost New			266544
Phys Depr. % ((.130) 1998 - AVG			34651
Total Bldg. Value			231900

Other Improvements Valuation			
Desc	Length	Width	Size
BARN-FRAM	40.0	72.0	2880 A
GARAGE FR	36.0	76.0	2736 A
HORSE BAR	42.0	48.0	2016 A
POLE SD F	32.0	64.0	2048 A
WORKSHOP	12.0	36.0	432 A
GARAGE FR	30.0	76.0	2280 A
PAVING AS			
Total Imp Value			145200

Land Valuation			
M CIs	Desc	G	Size
A 200	H/S W DWL	R	1.00
A 600	OPEN LAND	G	55.00
A 800	WOODLAND	D	31.00
A 822	SWAMP LAND	A	5.74
A 99	TIMBER MIX	E	31.00
Total Land Value			92.740

Comments			
REM AGR FROM LU - DID NOT PROVIDE CROP SALES			
SALES OF \$1,000 OR MORE MONTHLY FOR 2016 MRW			
1/8/20 FELL OUT OF LAND USE DID NOT REVALIDATE MB			
5/30/00 GUTTER HANGING OFF FRONT OF HOME.			
5/30/00 BUMBLE BEES BOARING HOLES IN WOOD SIDING			
IN BACK ON HOME.			
5/30/00 LOW TIMBER VALUE.			
MAIN SOURCE OF HEAT IS OIL			
Total Property Value			622400

Remedy Sought

The property owner requests that the property card be updated to reflect the actual land and that the comparable property identified be used to determine the value of the land classification. Since the incorrect data results in the overassessment of the property and thereby an overpayment of taxes, the owner requests that those taxes that were overpaid be reimbursed in a timely manner.

Land Classification	Current Grade	Current Acres	Actual Grade	Actual Acres
Woodland	H	43.66	D	15.16
Timber Mix	E	43.66	E	3
Open land			G	22
Swampland			A	6.5
House with Dwelling	R	1	R	1

Tax Map 6-1-23	Current Land Assessment			Proposed Land Assessment		
Land Classification	Acres	Per Acre \$	Total	Acres	Per Acre \$	Total
Woodland	43.66	\$2,400	\$104,784	15.16	\$1,900	\$28,804
Timber Mix	43.66	\$350	\$15,281	3	\$350	\$1,050
Open land				22	\$2,600	\$57,200
Swampland				6.5	\$800	\$5,200
House with Dwelling	1	\$28,000	\$28,000	1	\$28,000	\$28,000
Total Land Value			\$148,065			\$120,254

Based on the analysis above the property owner has been over assessed due to inaccurate data that has not been corrected over the years.

Over Assessed Amount (Per Year)	\$27,811
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Applying this amount to the previous years Real Estate Tax Rate, the table below summarizes the amount of taxes that have been over assessed and paid since the owner purchased the property.

Year	Annual Tax Rate (per \$100)	Over Assessed Amount Paid
2019	0.86	\$239
2018	0.88	\$245
2017	0.90	\$250
2016	0.92	\$256
2015	0.94	\$261
2014	0.82	\$228
2013	0.79	\$220
2012	0.81	\$225
2011	0.81	\$225
2010	0.81	\$225
Total		\$2,375

Certification:

I declare, under penalty of perjury, (1) that the foregoing information is complete, true, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign.

Signature	Printed Name	Title	Date
	Chris Couch	Owner	2/14/2020

Appendix

