



Northumberland County Reassessment FAQ

Issued: September 16, 2025

1. What is a reassessment and is it required to be conducted?
 - a. In Virginia, a reassessment refers to the periodic process through which local governments determine the current fair market value of real estate for property tax purposes. It's an essential mechanism that ensures property taxes are equitable and reflect real-time market values rather than outdated assessments.
 - b. Yes, a reassessment is required by [Code of Virginia § 58.1-3252](#):
2. How often is a reassessment required to be completed?
 - a. Because Northumberland's population is less than 50,000, the County conducts its reassessments every six years. The prior reassessment went into effect on January 1, 2020. The results of the current reassessment takes effect January 1, 2026 and will be in effect through December 31, 2032 unless the timeframe in which to conduct a reassessment is modified by the Northumberland County Board of Supervisors.
3. Who is conducting Northumberland's reassessment?
 - a. Conducting a countywide reassessment is a detailed and time-consuming process that generally spans 12 to 18 months. It involves physically visiting and evaluating each property in Northumberland County to ensure that assessments reflect current market values and maintain equity across all parcels. Because this process requires significant personnel and technical expertise, Northumberland County partners with an external mass appraisal firm rather than conducting the reassessment with in-house staff. After a competitive procurement process, the County selected Pearson Appraisal, now known as Vision Government Solutions, to carry out the reassessment. Vision's role is focused specifically on reviewing properties and establishing updated assessed values based on fair market conditions. Their responsibilities are limited to the valuation phase of the

reassessment

4. Is there a law that limits how much my assessment can increase?
 - a. In Virginia, there is no state law that limits how much your real estate assessment can increase during a reassessment. The assessed value is legally required to reflect the fair market value of your property as of a specific date, regardless of how much that value has changed since the last reassessment
5. Will the tax rate stay the same?
 - a. While there is no limit on how much a property's assessed value can increase, the Board of Supervisors has the option to adjust the real estate tax rate to help offset the impact of rising assessments. Virginia law (Code of Virginia § 58.1-3321) requires that if a reassessment results in an overall increase in real estate tax revenues greater than 1%, the County must hold a public hearing. This law is part of what's known as the "equalized tax rate" process. The equalized tax rate is the rate that would be necessary to generate the same total amount of revenue the County was collecting before the reassessment—using the new, higher property values. In other words, it's a recalculated rate that neutralizes the effect of increased assessments. If the Board chooses to adopt a tax rate higher than the equalized rate, it is considered a real estate tax increase, even if the rate itself does not rise. That's why public notice and a hearing are required—to ensure transparency and allow residents to weigh in.

Example:

- i. If property values go up by 20% countywide, and the Board keeps the same tax rate, they must advertise this as a tax increase and hold a public hearing.
 - ii. The Board can decide to lower the tax rate (called the "equalized tax rate") or adopt a higher one.
6. How do I appeal the reassessment?
 - a. All reassessment hearings in Northumberland County are by appointment only. The County will publicly post the schedule of informal hearing dates, Board of Equalization (BOE) hearing dates, and the associated hearing request periods both on the County's website and the official Reassessment webpage before hearings begin. While property owners are encouraged to begin by requesting an informal hearing with the Reassessment Office during the reassessment period, they may choose to

bypass the informal process and file an appeal directly with the Board of Equalization or later with the Circuit Court.

- i. Informal Hearing with the Reassessment Office

After receiving your reassessment notice, you may request an informal hearing with Vision Government Solutions, the County's contracted reassessment firm, to review and discuss the assessed value of your property.

- ii. Formal Appeal to the Board of Equalization (BOE)

Once the reassessment is finalized, you may file a formal appeal with the Northumberland County Board of Equalization if you believe the assessed value is inaccurate.

- iii. Appeal to Northumberland County Circuit Court

If you are not satisfied with the outcome of the BOE hearing, you have the right to file a further appeal with the Northumberland County Circuit Court

7. What if my property has recently had an appraisal completed?

- a. If your property was recently appraised (e.g., for a sale, refinance, or estate matter), and the appraised value is lower than the new assessed value, you can absolutely submit it as supporting documentation when appealing your reassessment.

- i. It can help you:

- 1. Demonstrate market value that differs from the County's opinion of value.
 - 2. Highlight errors or overestimations in the County's valuation.
 - 3. Strengthen your position during the informal review or formal appeal process.

- ii. Important:

- 1. The appraisal must be recent and relevant
 - 2. Typically, the appraisal should be within a year of the effective date of the reassessment.
 - 3. It should reflect fair market value, not just replacement cost or forced sale value.
 - 4. The appraised value should align with the assessment date used by the County (often January 1 of the reassessment year).
 - 5. It must be a certified appraisal
 - 6. Prepared by a licensed or certified real estate appraiser (not just a market analysis from a real estate agent).

7. The appraiser should follow Uniform Standards of Professional Appraisal Practice (USPAP).
- iii. It is not automatically accepted
 1. The assessor or Board of Equalization may review the appraisal but is not obligated to accept it as the final word.
 2. They may question its methodology, comparables, or timing—especially if the County used more current or broader market data.
8. When will I receive my new reassessment?
 - a. The new reassessment cards for Northumberland County are scheduled to be mailed out in November 2025.
9. Why is my reassessment above (or below) the stated average County reassessment percentage of 70%?
 - a. The 70% increase means that, on average, property values increased by 70% during the latest reassessment cycle. This does not mean every property increased exactly 70%. Some properties went up more than 70%, some less, depending on many factors.