



**Make a Difference in Your Community!
Become a Board of Equalization (BOE) Member**

The **Board of Equalization (BOE)** is an independent body appointed by the Board of Supervisors to review real estate tax assessments. The BOE, which currently consists of nine members, is concerned with the fairness and equity of assessment values determined by the Department of Tax Administration (DTA). The BOE has the power to increase, decrease, or keep the same assessment upon its review. The BOE acts under the authority and powers conferred upon it by [Code of Virginia §15.2-840](#) and the provisions of Article 14 ([§ 58.1-3370](#) et seq.) of Chapter 32 of Title 58.1 of the Code of Virginia, as amended.

All meetings are conducted in accordance with Chapter 37 of Title 2.2 of “The Virginia Freedom of Information Act” (VFOIA).

Stipend: \$300 per meeting (The BOE normally meets three times a week seasonally at the call of the BOE Chairman)

Job Duties:

- Hear oral testimony and review applicable documentation and evidence presented by the Taxpayer/Taxpayer Representative and the Department of Tax Administration (DTA) regarding the current year’s assessment.
- In meetings guided by the Robert’s Rules of Order, after both sides have presented their arguments, the BOE members will generally vote to either increase, decrease, or affirm the assessment.
- The BOE position is seasonal and may last from June through the following March; however, the season typically ends in November or December.
- The typical number of cases heard on a specific date are between four and six.
- Depending on the number of appeals, the BOE may have panel hearings on Monday and Thursday evenings if there is quorum of at least three BOE members.
- In accordance with Code of Virginia [§58.1-3374](#), as amended, when a BOE panel hears an appeal concerning a commercial, industrial, or multi-family residential, at least one panel member must be a commercial or residential real estate appraiser, other real estate professional, builder, developer, legal professional, or financial professional.

Minimum Qualifications:

- Must be a Fairfax County resident.
- The BOE is comprised of nine members who are residents, and a majority are property owners in Fairfax County. Of the nine BOE members, three shall be members-at-large and six shall be commercial or residential real estate appraisers, other real estate professionals, builders, developers, or legal or financial professionals.
- The BOE members serve in two-year staggered terms with the Chairman and Secretary of the BOE elected annually by the members of the BOE.

- To serve, each prospective member must attend and participate in the Virginia Department of Taxation BOE training every four years.
- Must be available to attend hearings as scheduled, currently on Monday and Thursday evenings from 7:00 p.m. to 9:00 p.m. and on Wednesday mornings from 9:30 a.m. to 11:30 a.m. in the Government Center as advertised in the annual Notice of Meetings.
- Members of the BOE may also need to file financial disclosure statements upon appointment and annually thereafter.

Members of the BOE must follow the Virginia Freedom of Information Act (VFOIA). This act ensures that the people of the Commonwealth have ready access to public records in the custody of a public body or its officers and employees and free entry to meetings of bodies wherein the business of the people is being conducted.

If you are interested in serving on the Board of Equalization, please email your resume or letter of interest to the Board of Supervisors Chairman's office at chairman@fairfaxcounty.gov.