

VIRGINIA: IN THE CIRCUIT COURT OF THE CITY OF RICHMOND

JOSEPH FRANKLIN JONES III

Plaintiff,

v.

CITY OF RICHMOND, VIRGINIA, *et al.*

Defendant.

Case No. CL25001011-00

AMENDED COMPLAINT

Parties

1. **Plaintiff** – Joseph Franklin Jones III is an individual homeowner who resides at 1510 Brookland Parkway, Richmond, Virginia. He is the owner of the property located at 1510 Brookland Parkway, Richmond, Virginia (the “Property”), which is and has been used as his primary residence.
2. **Defendant City of Richmond, Virginia** is a municipal corporation in the Commonwealth of Virginia. The City of Richmond may be served via the Richmond City Attorney’s Office at 900 E. Broad Street, Suite 400, Richmond, Virginia, or as otherwise provided by law.
3. **Defendant Office of the City Assessor of Real Estate** (commonly known as the Richmond City Assessor’s Office) is an agency of the City of Richmond responsible for assessing the value of real property within the city for taxation purposes. The Office of

the City Assessor is located at Richmond City Hall, 900 E. Broad Street, Room 802, Richmond, Virginia. It may be served by serving the City of Richmond (as above) and/or by serving the City Assessor at the Office of the City Assessor of Real Estate.

4. **Defendant Richmond Department of Finance** is an agency of the City of Richmond responsible for the billing and collection of local taxes, including real estate taxes. The Department of Finance is located at 900 E. Broad Street, Richmond, Virginia. It may be served by serving the City of Richmond (as above) and/or by serving the Director of Finance at the Department's address.

Jurisdiction and Venue

5. This Court has subject matter jurisdiction over this action pursuant to Va. Code § 58.1-3984, which permits a taxpayer aggrieved by a local real estate tax assessment to apply to the circuit court for relief.
6. Venue is proper in this Court because the Property is located in the City of Richmond and the actions giving rise to this Complaint were taken by officials of the City of Richmond.
7. This action is timely filed within the period prescribed by Va. Code § 58.1-3984 — specifically, within three years of the tax years and assessments being challenged.

Factual Background

8. On or about September 1, 2021, the City of Richmond assessed the fair market value of Plaintiff's Property at approximately \$421,000 (the "Original 2022 Assessment"). This assessment was part of the City's regular annual real estate valuation for the 2022 tax year, and it served as the basis for Plaintiff's real estate tax bill for that year. Plaintiff

received the standard assessment notice reflecting this value. There were no physical improvements or additions to the Property prior to this assessment; the Property's condition and characteristics remained materially the same as in the previous year.

9. On or about September 1, 2022, the City of Richmond assessed the fair market value of Plaintiff's Property for the 2023 tax year at approximately \$490,000 (the "Original 2023 Assessment"). This assessment was part of the City's regular annual real estate valuation for 2023. Plaintiff received the standard assessment notice reflecting this value (a copy of which is attached hereto as Exhibit E). There were no physical improvements or additions to the Property prior to this assessment; the Property's condition and characteristics remained materially the same as in the previous year.
10. On or about September 21, 2022, Plaintiff listed the Property for sale with an asking price of \$739,900. The Property was offered on the real estate market at this aspirational listing price, but no purchase offers were received and no sale was consummated at that time. Plaintiff's decision to list his home did not involve any physical changes or improvements to the Property itself.
11. On or about October 31, 2022, the City of Richmond supplementally reassessed Plaintiff's Property for the 2022 tax year, increasing its assessed value from approximately \$421,000 to \$670,000. This supplemental change was recorded in the City's assessment system (a record produced in discovery and attached hereto as Exhibit F). **At the time, the City did not issue any separate written notice specifically for a supplemental 2022 reassessment.**
12. Plaintiff did not learn of this 2022 supplemental reassessment until on or about December 13, 2022, when the City mailed a written notice confirming that the assessed value for

2022 had been increased to \$670,000, effective as of October 31, 2022 (letter attached hereto as Exhibit G). This represented a dramatic increase over the prior assessment for 2022. The reason given for the reassessment in the notice was, **“...we have recorded new improvements or demolitions on your property stated above that warrant supplemental billing.”** No additional detail or support was provided.

13. Prior to receiving the 2022 notice referenced above, on or about November 22, 2022, Plaintiff received a Real Estate Supplemental Assessment Notice from the Richmond City Assessor’s Office showing that the assessed value of the Property had been increased to \$715,000 (from approximately \$490,000) for the 2023 tax year. This represented a dramatic increase over the prior assessment for 2023.

14. **November 29, 2022 Email Exchanges – False Justifications for Reassessment:** On November 29, 2022, Plaintiff corresponded via email with Susan Burian, Appraiser II in the City Assessor’s Office, regarding the sudden mid-year increase in the assessment. In these emails (attached hereto as Exhibit A), Ms. Burian claimed that the increased assessment was justified by the Property’s finished basement and the installation of a heat pump. However, these justifications were false and pretextual: the basement had been partially finished and in the same condition since at least 2016 when Plaintiff purchased the Property (side by side photos taken of the basement October 10, 2016 & April 29, 2025 are attached hereto as Exhibit H), and the supposed “new” heat pump was in fact part of the home’s existing HVAC system (the downstairs unit was replaced in 2015 and the upstairs unit in 2018, not a recent improvement). Photographs of both HVAC units (displaying their installation and manufacture dates, respectively) are attached hereto as Exhibits B and C.

15. No New Construction or Physical Change: At no time during 2022 did Plaintiff make any new improvements, additions, construction, or physical alterations to the Property that could justify a change in its assessed value. The dwelling and land remained in the same condition as when the Original 2022 Assessment was conducted. In particular, the Property did not have any newly built structures or newly completed improvements in 2022. The mid-year reassessment was not the result of a formerly exempt property becoming taxable; rather, it was initiated solely in response to information about Plaintiff's listing of the Property for sale.

16. Virginia Law on Timing of Assessments: Under Virginia law, local real estate assessments are generally fixed as of the beginning of each tax year. In localities (such as the City of Richmond) that perform annual assessments, Va. Code § 58.1-3253(B) provides that "all real estate shall ... be assessed as of January 1 of each year." Accordingly, the fair market value of property for tax purposes is determined as of January 1 and ordinarily remains the value for that entire tax year, absent specific statutory exceptions. The City of Richmond's own published tax guidance mirrors this principle, noting that the assessed value of real estate is established as of January 1 of the year. Once the January 1 value has been set, there is no authority for the Assessor to increase a property's assessment mid-year based solely on market activity or a listing price.

17. Statutory Exceptions for New Construction (Not Applicable): Virginia law provides limited exceptions where a supplemental or mid-year assessment may be made, but only in specific circumstances involving physical changes to the property. Notably, Va. Code § 58.1-3292 permits an additional pro-rated assessment during the tax year for newly

constructed buildings that are substantially completed and fit for use and occupancy prior to November 1 of that year. In such cases, a locality may assess the new construction at its fair market value upon completion and tax it pro rata for the portion of the year it was substantially in existence. Similarly, if a property that was exempt from taxation becomes taxable mid-year, an adjusted assessment can be made. Aside from new construction or a change in taxable status, no mid-year reassessment is authorized by statute. Because Plaintiff's Property had no new construction or other qualifying change in 2022, none of the statutory exceptions permitting a mid-year assessment applied in this case.

18. Unlawfulness of Defendants' Mid-Year Reassessment: Defendants' action of increasing the Property's assessed value in the middle of the 2022 tax year — based purely on the Property's listing — was unlawful and not authorized by Virginia law. By undertaking an unscheduled reassessment without any lawful justification (such as new construction or a change in the Property's tax status), Defendants exceeded their lawful authority. The mid-year reassessment of Plaintiff's primary residence was in direct contravention of Va. Code § 58.1-3253(B)'s requirement that assessments be made as of January 1, and it was not justified by Va. Code § 58.1-3292 or any other statute. In short, the supplemental 2022 reassessment was invalid and illegal under Virginia's tax laws.

19. Systematic "Sales Chasing" Scheme: Upon information and belief, Defendants engaged in a systematic practice of "sales chasing" in 2022, whereby properties that were listed for sale were singled out for mid-year assessment increases. Discovery in this case has revealed that, in Plaintiff's Assessment Area NBHD 210, the City of Richmond issued supplemental reassessments to ten residential properties during 2022; notably, nine out of those ten properties had been listed for sale at some point in 2022, and the tenth had been

listed for sale in late 2021 and was sold after the annual 2022 assessments were set (a record produced in Discovery listing the properties reassessed during 2022 in Assessment Area NBHD 210 is attached hereto as Exhibit I and a chart comparing those properties with publically available real estate sales data is attached hereto as Exhibit J). This pattern indicates that virtually all properties chosen for out-of-cycle reassessment were those with recent sale listings, rather than any legitimate statutory trigger such as new construction.

20. Violation of Uniformity Principle: Defendants’ “sales chasing” approach fundamentally undermined the uniformity and fairness of taxation required by Virginia law. In selectively targeting Plaintiff’s Property (and other properties listed for sale) for a mid-year increase without a lawful basis, Defendants violated the principle of uniformity in taxation. While all real estate is required to be assessed at fair market value, it must be done at the proper time (as of January 1) and in a consistent manner for all properties. Defendants’ practice of raising assessments mid-year for only certain properties — specifically those on the market — effectively penalized Plaintiff for listing his home and resulted in non-uniform, unequal treatment in comparison to other taxpayers whose properties were not put up for sale and thus did not receive such mid-year increases.

21. Plaintiff’s FOIA Requests: In order to uncover any internal basis for the reassessment, Plaintiff submitted three separate Virginia Freedom of Information Act (FOIA) requests to the City in 2023 and 2024 seeking records related to the decision to reassess the Property mid-year. These requests were made on May 12, 2023, May 14, 2024, and May 22, 2024, respectively. Each request specifically asked the City to produce any and all documents, communications, or records that supported or justified the mid-year 2022

reassessment of Plaintiff's Property, including any internal memoranda, field inspection reports, notes of discovered improvements, or communications referencing the Property's value or condition in 2022.

22. City's FOIA Responses – No Supporting Evidence: The City failed to produce any documents or records in response to these FOIA requests that substantiated a legitimate reason for the mid-year reassessment. In each instance, the City either responded that it had no records responsive to the request, or produced only trivial records that did not actually explain the reassessment (for example, providing copies of prior email correspondence but no internal analysis). In one instance, the City's only responsive document was a PDF copy of the Property's "for sale" listing from the Multiple Listing Service (MLS). The complete lack of any internal documentation confirms that no factual basis or study existed within the City's files to warrant the reassessment. In other words, the City's own records (or lack thereof) demonstrate that the reassessment was conducted without any documented analysis, trigger, or newly discovered property change.

23. Implications of Absent Records: The absence of supporting records is powerful evidence that the reassessment was arbitrary and baseless. If a lawful trigger such as a newly completed improvement or discovery of a previously unassessed structure had prompted the reassessment, one would expect the City's Assessor's Office to have records of an inspection, a building permit, a field appraisal, or internal communications from mid-2022 noting the new improvement. The FOIA responses revealing no such records strongly suggest that no such trigger ever existed. The City's decision to raise the assessment appears to have been made in bad faith, without the factual support required by law, and for an improper reason (such as the Property's listing on the market or an

arbitrary revenue goal) rather than any bona fide change in the property. Such conduct is outside the bounds of the law governing taxation in Virginia, which demands honest, fact-based assessments and transparency.

24. **Bad Faith Indicators:** The combination of factors – the lack of any documented reason, the false reliance on a long-ago heat pump installation, the failure to reassess any unlisted comparable properties mid-year, and the fact that **all of the properties supplementally reassessed in the same Assessment Area were recently listed for sale** – points to bad faith on the part of the City’s assessors or officials. It appears the City was motivated by a desire to increase tax revenue from properties that were in the spotlight (due to being listed for sale) or other impermissible considerations, rather than any legitimate change in the property. This conduct by Defendants is improper and in excess of their lawful authority, as Virginia’s taxation laws require assessments to be made impartially and based on actual changes in property, not the personal circumstances or decisions of the property owner.

25. **Injury to Plaintiff – Overpayment of 2022 Taxes:** As a direct result of the unlawful mid-year reassessment, Plaintiff’s real estate taxes for 2022 were substantially and improperly increased. The City of Richmond’s real estate tax rate in 2022 was \$1.20 per \$100 of assessed value. Plaintiff’s original tax bill for 2022 (based on the Original 2022 Assessment of approximately \$421,000) was about \$5,052 for the year (split into two installments). After the reassessment increased the assessed value to \$670,000, the City issued a revised bill for the second half of 2022 calculated on the higher value. Plaintiff was thereby required to pay an additional amount of approximately \$837.74 in real estate taxes (plus related penalties, fees, and interest) for 2022, due solely to the unlawful

increase in assessed value. Plaintiff ultimately paid this excess amount on or about March 1, 2025 (after the bill was sent to a third-party collection service) (invoice attached hereto as Exhibit D).

26. Plaintiff has exhausted any available administrative remedies (to the extent such remedies were required) or, alternatively, any further administrative efforts would be futile.

Plaintiff brought the issue of the improper assessment to the attention of the City Assessor's Office via correspondence, but the Assessor's Office declined to provide relief and maintained the increased valuation. Having received no relief through administrative channels, Plaintiff now seeks judicial relief. This Complaint is filed within the statutory period for challenging the 2022 assessment at issue, as required by Va. Code § 58.1-3984.

Causes of Action

Count I – Unlawful Supplemental Tax Assessment (2022)

Plaintiff restates and re-alleges the allegations in paragraphs 1 through 26 above as if fully set forth herein.

Defendants' mid-year supplemental assessment of Plaintiff's Property in 2022 — which increased the Property's assessed value from approximately \$421,000 to \$670,000 in the absence of any new construction or other lawful basis — was an erroneous and illegal tax assessment under Virginia law. In conducting this out-of-cycle reassessment, Defendants acted in violation of Va. Code § 58.1-3253(B) and without authority under Va. Code § 58.1-3292 or any other applicable law. Accordingly, the supplemental 2022 assessment is null and void.

By imposing and collecting real estate taxes based on this unlawful 2022 assessment, Defendants caused Plaintiff to pay more in taxes than was lawfully due for that year. Pursuant to Va. Code § 58.1-3984, Plaintiff is entitled to have the 2022 assessment corrected to its lawful amount (the January 1, 2022 value) and to receive a refund of the excess taxes (and any related charges) that he paid as a result of the unlawful assessment.

Count II – Violation of Constitutional Uniformity Requirement

Plaintiff restates and re-alleges the allegations in paragraphs 1 through 26 above as if fully set forth herein.

Article X, Section 1 of the Constitution of Virginia requires that all taxes be levied and collected under general laws and be uniform upon the same class of property within the taxing jurisdiction. Defendants' selective mid-year reassessment of Plaintiff's Property as described above – undertaken solely because the Property was listed for sale – violated this constitutional mandate of uniformity in taxation. By targeting Plaintiff's Property (and other properties on the market) for an out-of-cycle assessment increase while leaving other similarly situated properties unchanged, Defendants created a non-uniform and discriminatory tax scheme that treated Plaintiff's home differently from the general class of residential properties in the City of Richmond.

Defendants' "sales chasing" practice of basing reassessments on whether a home was listed or sold, rather than uniformly assessing all properties as of the same date, resulted in Plaintiff's Property being taxed on an unequal basis. This conduct deprived Plaintiff of the uniform tax treatment to which he is entitled under Virginia law. The supplemental 2022 assessment is

therefore not only unauthorized by statute (as set forth in Count I), but also unconstitutional and void for violating the uniformity requirement of the Virginia Constitution. Plaintiff has suffered an improper, non-uniform tax burden as a result of Defendants' actions, entitling him to declaratory and injunctive relief in addition to the monetary relief sought.

Prayer for Relief

WHEREFORE, Plaintiff Joseph Franklin Jones III respectfully requests that this Honorable Court enter judgment in his favor on both counts and grant the following relief:

Declaration of Illegality (2022): A declaratory judgment that the supplemental mid-year reassessment of Plaintiff's Property in 2022 was unlawful and void *ab initio*, having been undertaken without authority under Virginia law.

Declaration of Constitutional Violation: A declaratory judgment that Defendants' selective reassessment of Plaintiff's Property (as part of a "sales chasing" practice targeting properties listed for sale) violated the uniform taxation provisions of the Virginia Constitution, rendering the 2022 supplemental assessment unconstitutional and void.

Correction of 2022 Assessment and Tax Refund: An order directing Defendants to correct the assessed value of Plaintiff's Property for the 2022 tax year to the lawful amount as of January 1, 2022 (reinstating the Original 2022 Assessment of \$421,000), and to refund to Plaintiff the amount of \$837.74 (plus any applicable interest) representing the excess real estate taxes, penalties, and interest paid by Plaintiff as a result of the unlawful 2022 assessment.

Injunctive Relief: An injunction prohibiting Defendants from enforcing or giving any effect to the unlawful 2022 supplemental assessment (including using that assessment as a basis for any future taxation or assessment of the Property), and further prohibiting Defendants from conducting any additional mid-year reassessment of Plaintiff's Property absent a valid statutory justification. In addition, Defendants should be enjoined from engaging in any "sales chasing" or otherwise selectively reassessing properties based on sale or listing status, so as to ensure that all future assessments of the Property comply with the uniformity requirements and all applicable laws.

Further Relief: Such other and further relief as the Court deems just and proper, including an award of Plaintiff's court costs and any other relief to which Plaintiff may be entitled.

Respectfully submitted,

By: 

Joseph Franklin Jones III,
1510 Brookland Parkway
Richmond, Virginia 23227
(540) 818-4061
joseph.jones82@gmail.com

Plaintiff, *pro se*

CERTIFICATE OF SERVICE

I hereby certify that on this 30th day of April, 2025, a true and accurate copy of the foregoing Notice of Compliance was emailed and/or mailed via first-class U.S. mail, postage prepaid, to:

Monica J. Malouf, Esquire (VSB No. 97097)
Assistant City Attorney
City of Richmond, Virginia
900 East Broad Street, Suite 400

Richmond, Virginia 23219
Telephone: (804) 646-7953
Facsimile: (804) 646-5743
Monica.Malouf@rva.gov

Counsel for Defendants

A handwritten signature in black ink, appearing to read "Joseph Franklin Jones III". The signature is written in a cursive style with a stylized "J" and "F". To the right of the signature, there are three vertical lines of varying heights, resembling a stylized "III" or a signature flourish.

JOSEPH FRANKLIN JONES III, Pro Se Plaintiff

Exhibit A

11/29/2022 Email Communication Between Susan Burian and Plaintiff



Joseph Jones <joseph.jones82@gmail.com>

Dramatic Revised Assessment

Joseph Jones <joseph.jones82@gmail.com>
To: asktheassessor@rva.gov

Wed, Nov 23, 2022 at 9:08 PM

Good evening,

My name is Joseph Jones, I live at and am the owner of 1510 Brookland Parkway, Richmond, VA 23227.

We just received a revised reassessment of our property that listed our assessed value for 2023 at \$715,000, up from the current assessment of \$421,000. The original reassessment we received earlier in the summer was at \$490,000, which already was the largest year over year increase we have ever received both on a percentage basis and absolute basis. The new number is honestly so egregious my assumption is there must be a mistake somewhere in the process.

The letter states we are receiving an updated reassessment because it is either a "correction", there were capital improvements or there was demolition. There have been no capital improvements or demolition to the property and I cannot fathom what "correction" might warrant a nearly \$300,000 increase in the assessed value, year over year.

Please clarify the fact set for this situation. If this is indeed legitimate I honestly am gobsmacked and will aggressively pursue any and all course of remedy available.

Thanks,

Joseph Jones
(540)818-4061



Joseph Jones <joseph.jones82@gmail.com>

1510 Brookland Pkwy

Burian, Susan M. - Assessor <Susan.Burian@rva.gov>
To: "joseph.jones82@gmail.com" <joseph.jones82@gmail.com>
Cc: "Smith, Bruce P. - Assessor" <Bruce.Smith@rva.gov>

Tue, Nov 29, 2022 at 10:10 AM

Mr. Jones,

I understand your frustration with assessments. I recently found that your basement was finished with a walkout and that you have a heat pump. Your previous assessments did not reflect this. If you still feel that the assessment is inequitable, please feel free to file an appeal with the Board of Equalization. The deadline to file is tomorrow, November 30.

Susan M. Burian

Susan Burian

Appraiser II

Office of the Assessor of Real Estate

804 646 7637



Joseph Jones <joseph.jones82@gmail.com>

1510 Brookland Pkwy

Joseph Jones <joseph.jones82@gmail.com>

Tue, Nov 29, 2022 at 11:38 AM

To: "Burian, Susan M. - Assessor" <Susan.Burian@rva.gov>

Cc: "Smith, Bruce P. - Assessor" <Bruce.Smith@rva.gov>

Good morning Susan,

I appreciate you taking the time to respond and for your follow up email which included the application for appeal. I do understand your job is largely thankless and can be as much art as it is science, but with that established, I'm not sure what I am supposed to do with your answer above. Our basement is in the exact same state of finish that it has been in since the day we bought the house in 2016 (and to my knowledge the same it had been for the six years prior to that). And as to your heat pump comment, again, I don't even know what that is supposed to be gesturing towards. Is that supposed to mean as opposed to radiator heat or a wood burning stove? Again, the house has a central heat and air system, just as it did the day we bought it and for years prior to that.

And just taking a step back and trying to take you at your word here, even if both of your facts were accurate, there is no universe that finishing an unfinished basement and adding a heat pump would add \$300,000 in value to a house. That fact set is so incredibly egregious it borders on corrupt.

I will be filling an appeal, but quite frankly it's infuriating that I have to spend the time now navigating this process when on its face, outside of a down to the studs gut rehab or an addition doubling the square footage, there's nothing that would justify a \$300,000 increase in assessment, year over year.

Joseph Jones
(540)818-4061

[Quoted text hidden]



Joseph Jones <joseph.jones82@gmail.com>

1510 Brookland Pkwy

Burian, Susan M. - Assessor <Susan.Burian@rva.gov>
To: Joseph Jones <joseph.jones82@gmail.com>
Cc: "Smith, Bruce P. - Assessor" <Bruce.Smith@rva.gov>

Tue, Nov 29, 2022 at 12:25 PM

Mr. Jones,

As I previously stated, your assessment did not reflect a finished, walk out basement or heat pump. Please keep in mind, that the land value has also been increased.

The appeal process allows me to compare your value to either sales or assessed values of homes like yours in your neighborhood. Once the comparison is completed, if warranted, a change in value (+/-) can be done. This step in the process has to be done in order to make any changes.

I hope that I have provided some clarity for you.

Susan

From: Joseph Jones <joseph.jones82@gmail.com>
Sent: Tuesday, November 29, 2022 11:38 AM
To: Burian, Susan M. - Assessor <Susan.Burian@rva.gov>
Cc: Smith, Bruce P. - Assessor <Bruce.Smith@rva.gov>
Subject: Re: 1510 Brookland Pkwy

CAUTION: This message is from an external sender - Do not open attachments or click links unless you recognize the sender's address and know the content is safe.

[Quoted text hidden]

Exhibit B

Downstairs HVAC Unit Installed in 2015

Exhibit B - Downstairs HVAC Unit Installed in 2015



Exhibit B – Downstairs HVAC Unit Installed in 2015

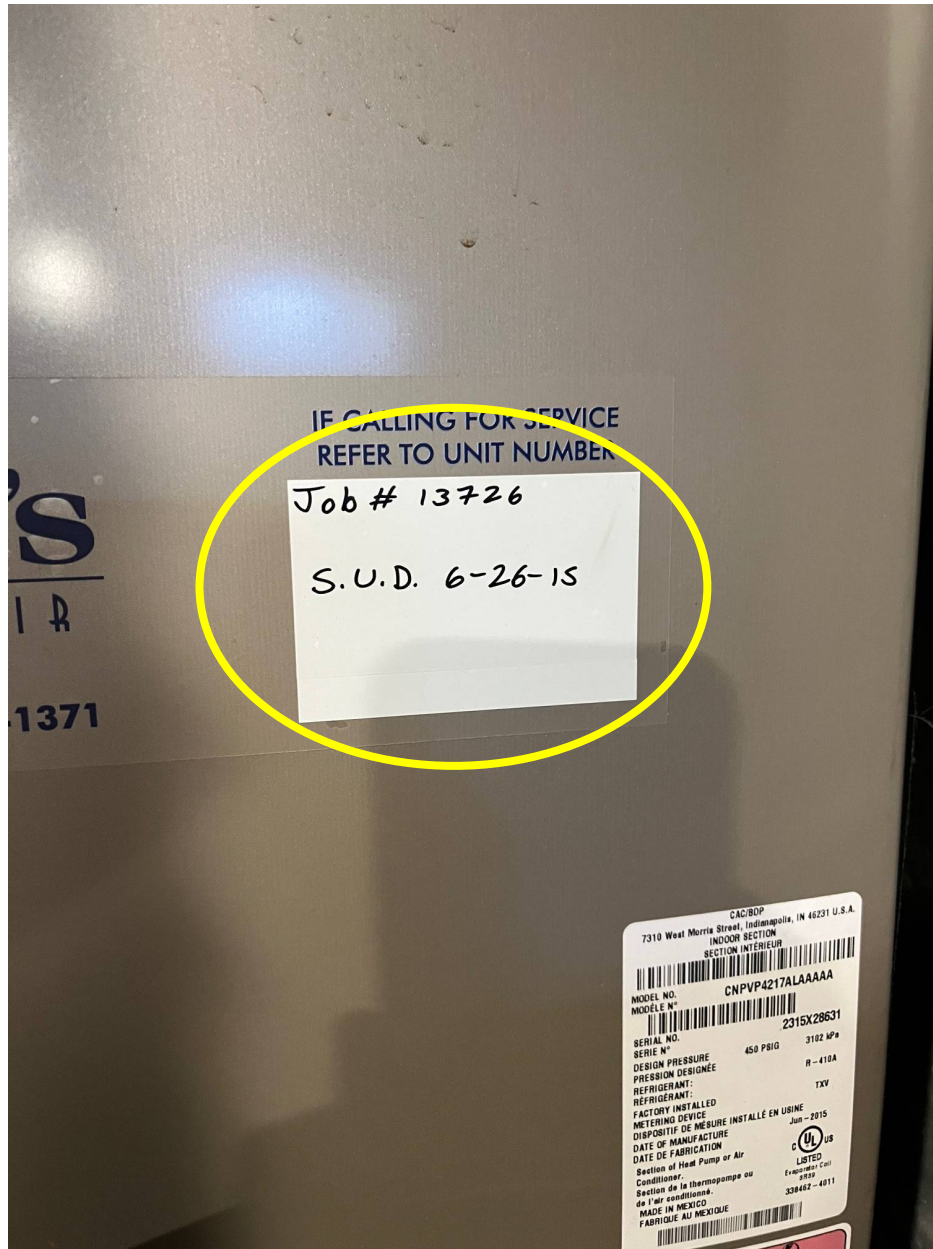


Exhibit B – Downstairs HVAC Unit Installed in 2015

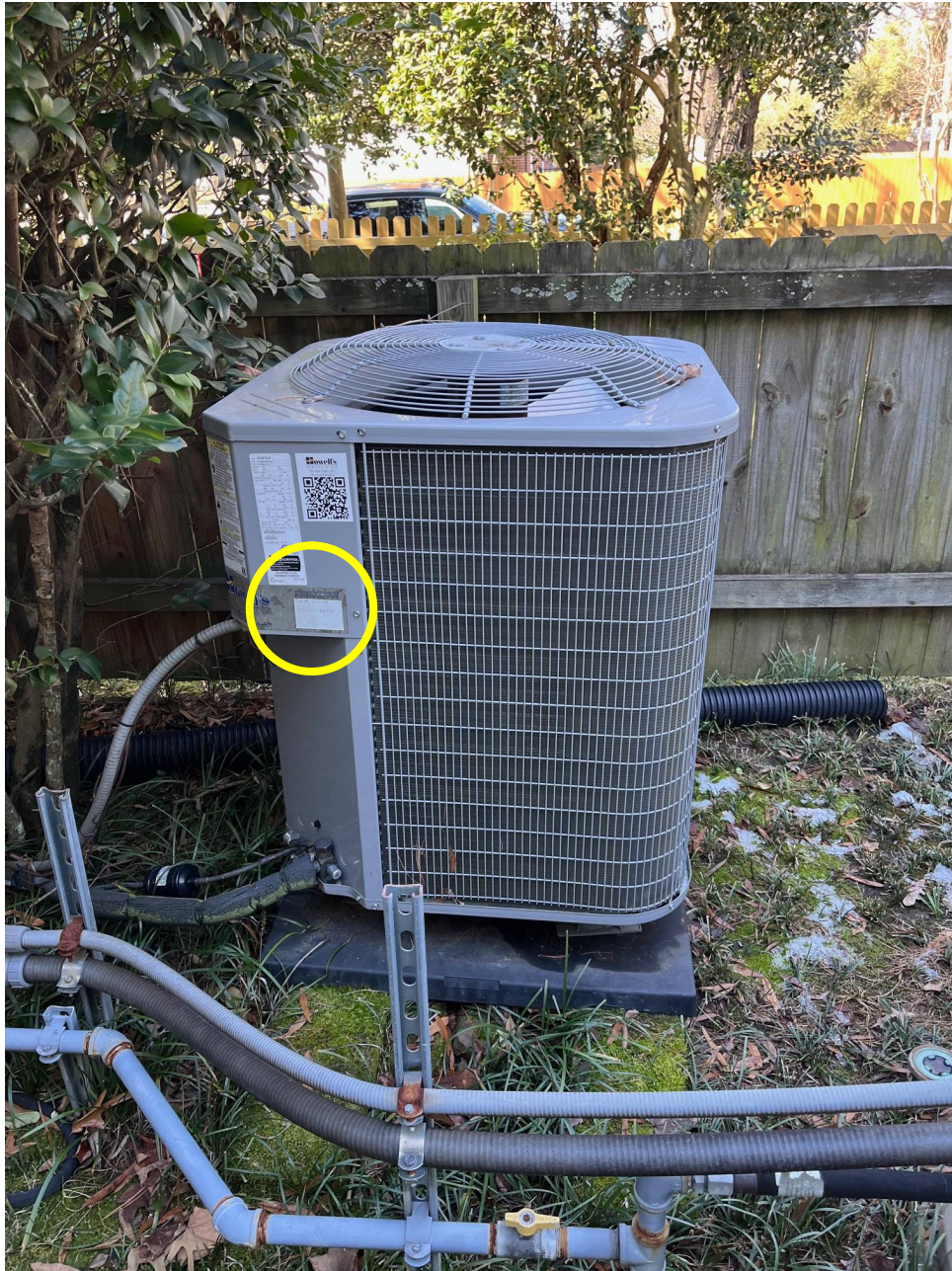


Exhibit B – Downstairs HVAC Unit Installed in 2015

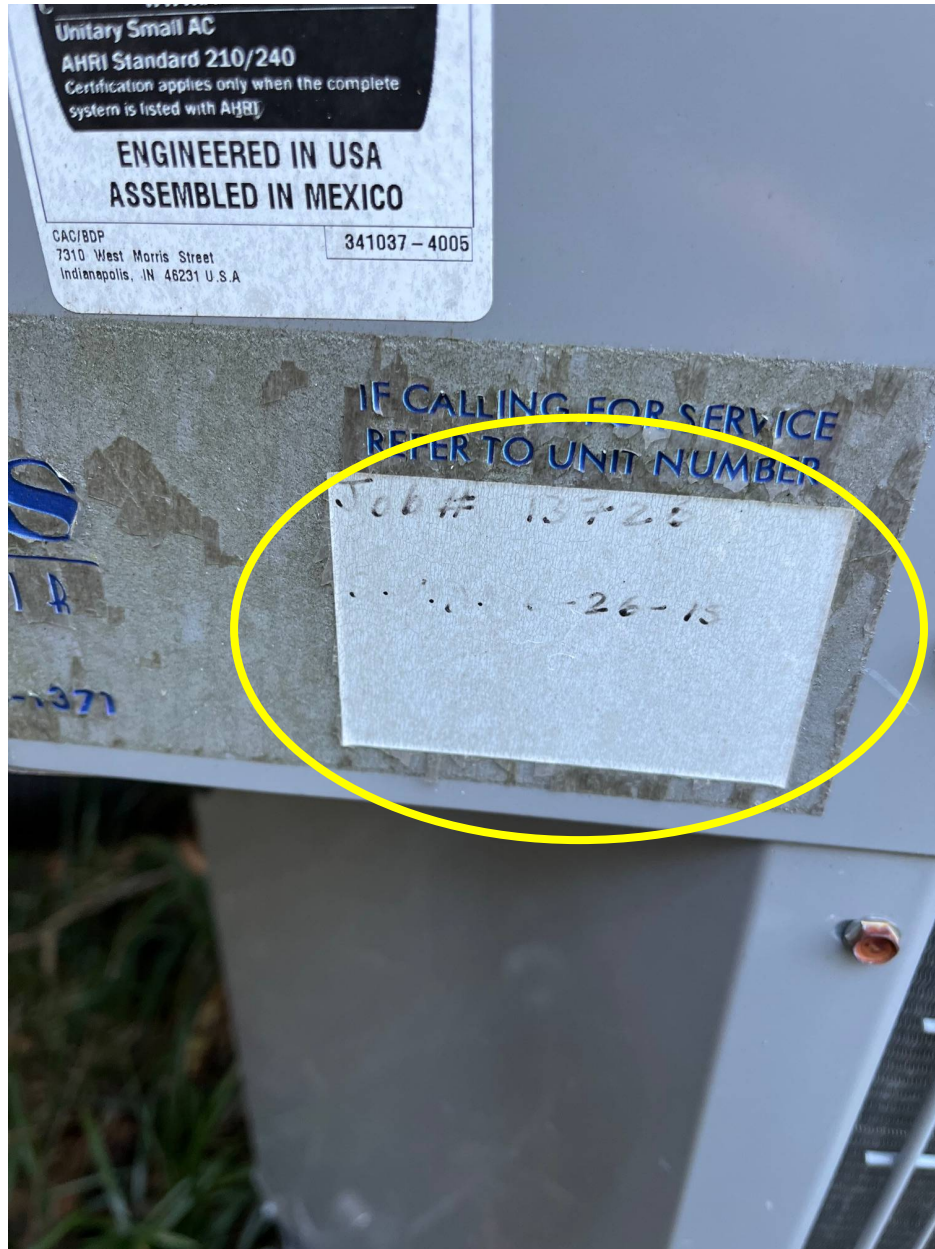


Exhibit C

Upstairs HVAC Unit Installed in 2018

Exhibit C – Upstairs HVAC Unit Installed in 2018

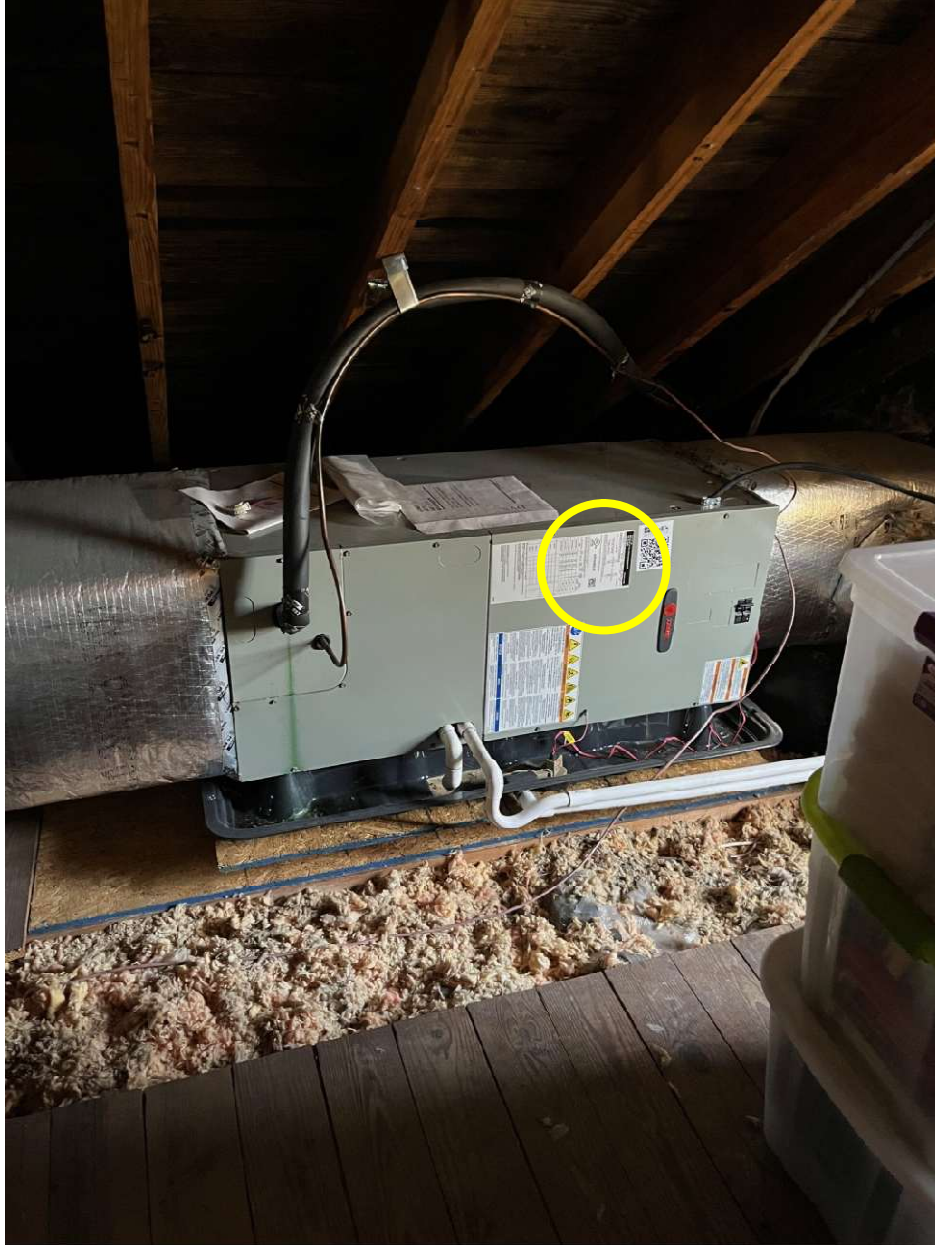


Exhibit C – Upstairs HVAC Unit Installed in 2018

Trane U.S. Inc.
Manufacturer of Trane & American Standard HVAC
Tyler, TX 75707

Assembled in USA

A0B24S21SAA	174827UL3V	1/4	1.30	208	208	1 Ph
MODEL NO.	SERIAL NO.	MOTOR H.P.	F.L. AMPS	VOLTS		

SHIPPED CONFIGURATION FOR REFRIGERANT 410A.
 RANT 22 OR 410A ONLY, DESIGN PRESSURE 480 PSI.

MFR. DATE: **11/2017**

REFRIGERANT CONFIGURED FOR:

R22	☐	R410A	☐
FACTORY INSTALLED		MAY BE FIELD INSTALLED	

ELECTRIC HEATER – 208 OR 240V, 60Hz, 1PH OR 3PH:

YES	☐	NO	☒
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INTERNAL CONDENSATE SWITCH INSTALLED:

YES	☐	NO	☐
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Manufactured under one or more of the following U.S. patents:
 7,108,478; 7,144,219; 7,168,917; 7,381,028; 7,591,633; 8,061,415; 8,267,160; D537,517
 Florida Building Code 13-610.2.A.2.1, this unit meets the criteria for a factory sealed air handler.

GORIGÈNE 22 OU 410A UNIQUEMENT, PRESSION NOMINALE DE 480 LB/PO2.

UL **us** **AIR HANDLER**

LISTED
SA11679

THE FOLLOWING HEATERS MAY BE INSTALLED IN THIS UNIT.
 MUST MARK ONE APPROPRIATE BLOCK IN COLUMN A.

ÉNÉRATEURS DE CHALEUR SUIVANTS PEUVENT ÊTRE INSTALLÉS DANS CET APPAREIL.
 TEUR EST TENU DE MARQUER UN BLOC APPROPRIÉ DANS LA COLONNE A.

HEATER MODEL	SUPPLY VOLTS	PHASE	KW	HEATER AMPS	MIN. BRANCH CIRCUIT AMPACITY	MAXIMUM OVERCURRENT DEVICE	MINIMUM HEATING BLOWER SPEED	
							WITHOUT HEAT PUMP	WITH HEAT PUMP
NONE					2	15		
	208	1	2.88	13.8	19	20	LOW	LOW
	240	1	3.84	16.0	22	25		

Exhibit C – Upstairs HVAC Unit Installed in 2018

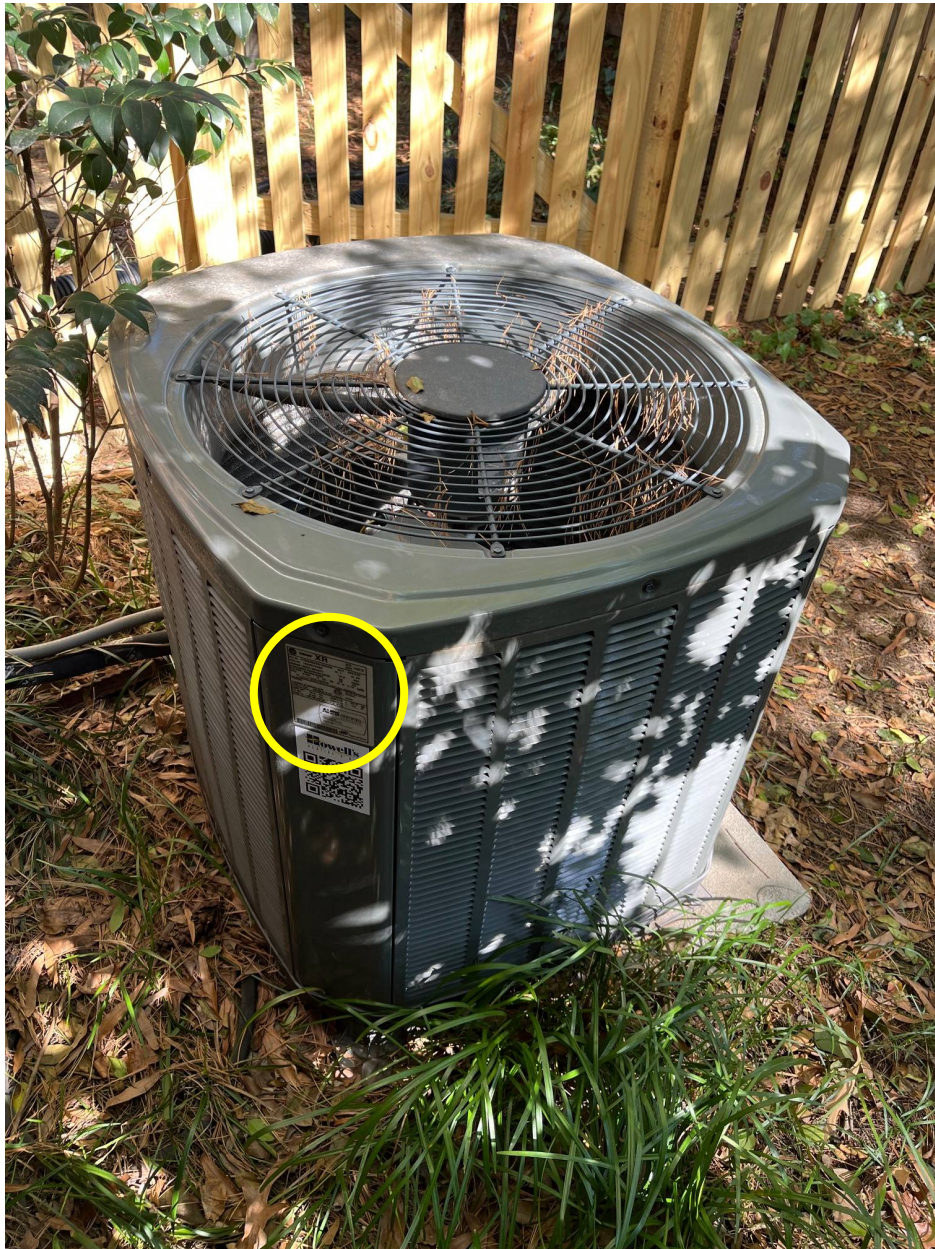


Exhibit C – Upstairs HVAC Units Installed in 2018



Exhibit D

TACS Invoice and Proof of Payment



Taxing Authority Consulting Services, P.C.
Attorneys At Law
PO Box 31800
Henrico, VA 23294-1800
(804) 545-2500 • Fax (804) 440-1171
questions@taxva.com

Delinquent Notice

ACTION REQUIRED

Dear Joseph Franklin Jones III:

Our firm has been retained by the City Of Richmond Dept. Of Finance to collect delinquent taxes or other local charges. We are contacting you regarding the above referenced past due debt in the amount of \$ 813.34.

We are contacting you because these funds are essential for the local government to continue to operate and provide critical services.

We would like to discuss payment plan options with you and find a way to resolve this debt. A payment plan will ensure that other collection actions will stop. You may also pay the full amount using the information below.

Please remit payment to us using the address below referencing TACS#: 1144633 on your payment. You may make a payment online using a credit card or e-check at <http://pay.taxva.com> (a convenience fee will apply).

If you have any questions or would like to pay by cash, you may contact our office at (804) 545-2500.

**THIS COMMUNICATION IS FROM A DEBT COLLECTOR,
AND IS TO COLLECT A DEBT. ANY INFORMATION OBTAINED
WILL BE USED FOR THAT PURPOSE.**

Total Amount Due

\$ 813.34

(Including collection fee of 20% per ordinance)

ACCOUNT INFORMATION

Joseph Franklin Jones III

RE: City Of Richmond Dept. Of Finance

TACS #: 1144633

PAYMENT OPTIONS



Pay by Phone

Call us to make a payment arrangement at
(804) 545-2500



Mail Check or Money Order

Send check payment or money order to address shown on the return coupon below.

Detach Lower Portion and Return with Remittance

CCSTACS01DF1_249400959

(Do not send cash – please make check or money order payable to City Of Richmond Dept. Of Finance)



PO Box 31800
Henrico VA 23294-1800

ADDRESS SERVICE REQUESTED



Taxing Authority Consulting Services, P.C.
Attorneys At Law

(804) 545-2500 • Fax (804) 440-1171 • questions@taxva.com

23361513

February 10, 2025

1144633-DF1



Joseph Franklin Jones III
1510 Brookland Pkwy
Richmond VA 23227-4708

TAXING AUTHORITY CONSULTING SERVICES PC

PO Box 31800
Henrico VA 23294-1800



TACS #: 1144633

Total Amount Due: \$813.34

Amount Enclosed: \$ _____



0025 025908

Payment Complete

Your payment to Taxing Authority Consulting Services is complete

Payment Details**Payment Date**

3/1/25 08:19 AM PST

Account

1144633

Payment Method

Credit Card 6371

Confirmation Number

998659513342

Payment Amount

\$813.34

Service Fee

\$24.40

Total Amount

\$837.74

PayNearMe MT, Inc. Debit/Credit Authorization

(last revised on 04/08/2019)

On 03/01/2025, I authorize PayNearMe MT, Inc. to initiate a single electronic credit transaction in the amount of \$837.74 (includes all fees) from my card ending in ***6371. I agree that the transaction that I authorize complies with all applicable laws.

You can print a copy of this authorization for your records.

Exhibit E

Original 2023 Supplemental Reassessment Notice

2023 NOTICE OF GENERAL REASSESSMENT

RETURN SERVICE REQUESTED

Notice Date: September 1, 2022

8765



THIS IS NOT A TAX BILL

JONES JOSEPH F III AND
1510 BROOKLAND PKWY
RICHMOND VA 23227-4708

Code of Virginia § 58.1-3330 requires that a notice of reassessment be mailed to the property owner's last known address.

The City of Richmond reassesses all real estate each January 1 in compliance with VA Code § 58.1-3330 and City of Richmond Code Sec. 26-104 and 26-122. Unless revised, the following Proposed Assessment will be certified on the 2023 land book.

Map Reference: N0001225020

Council District: 203

Property Address: 1510 Brookland Pkwy

Assessment Area: 210

Property Description: SHERWOOD PARK L12 BC

2023 Proposed Assessment		2022 Prior-Year Assessment		2021 Prior-Year Assessment	
Land	\$130,000	Land	\$85,000	Land	\$75,000
Building	\$360,000	Building	\$336,000	Building	\$321,000
Total	\$490,000	Total	\$421,000	Total	\$396,000
Tax Rate:	\$1.20/\$100	Tax Rate:	\$1.20/\$100	Tax Rate:	\$1.20/\$100
Gross Annual Tax:	\$5,880	Gross Annual Tax:	\$5,052	Gross Annual Tax:	\$4,752
% Change:	16.39%		6.31%		

Note: The tax above does not reflect Area Tax, Special District Tax, Tax Relief or Rehabilitation Credits.

The 2023 Proposed Assessment is subject to revision if an error is discovered or property characteristics change by December 31, 2022.

The 2023 Proposed Assessment will be certified to the Department of Finance for real estate billing after the owner has had an opportunity to file an **Application for Office Review**. Such application must be properly completed and filed with the City Assessor no later than **September 30, 2022**. The application form and filing instructions can be obtained at the City Assessor's Office during normal business hours from 8:00 AM - 5:00 PM Monday through Friday, or at <https://www.rva.gov/assessor-real-estate>.

Sales data and comparable property assessment information are available at the office or on the department's website. Property owners have the right to review and obtain copies of records maintained by the City Assessor's Office. The procedures for accessing these records are set out in § 58.1-3331 and § 58.1-3332.

SPECIAL NOTICE: As per City of Richmond Code Sec. 26-105, all new buildings or value changes greater than \$500 are subject to assessment upon being substantially complete or fit for use and occupancy. A separate supplement assessment notice will be prepared for this purpose.

If the above mailing address is incorrect, please notify the Office of City Assessor promptly

Exhibit F

**Screen shot produced by Defense during Discovery Showing 2022 Reassessment Date as
10/31/2022 and Amount as \$670,000**

1510 Brookland Parkway assessment history

N0001225020 210 S: S M: M Parcel has unposted value conclusion Active Browse 120 R Two Story

Parcels PIN Owner 1510 Brookland R01:

Parcel 1 of 1

Applications ProVal Plus Maintenance Reports Analysis Tables Utility Public Inquiry Model Building

Memo ASUP: Supplement 11/10/22 - SMB - E walkout, finished b *****
 10/9/2018 - SMC - nspection 7/20/18
 COMM: 4/11/23 - SMB - nc office, was emailed that day at 2:53 to l

Image << >>



Summary History Buildup

Valuation History

Valuation	01/01/2022 C Reassessment NEEDED	10/31/2022 R Alt/Rep/Ren NEEDED	10/31/2022 O Supplement NEEDED	12/31/2022 R CorrectData NEEDED	01/01/2023 C Reassessment NEEDED	01/01/2023 R AdminCorrect NEEDED
Appraised Values:						
Land:	85000	85000	85000	85000	130000	130000
Imp:	336000	585000	585000	545000	585000	545000
Total:	421000	670000	670000	630000	715000	675000

Detail

Date	Land Use	Land Mkt	Improv	Total	Ext	Line	Imp ID	Prim
01/01/2025 C	0	150000	567000	717000				
01 Land	150000				L00	1		
02 Improvements			567000		R01	0	D	
01/01/2024 C	0	140000	565000	705000				
01 Land	140000				L00	1		
02 Improvements			565000		R01	0	D	
01/01/2023 R	0	130000	545000	675000				
01 Land	130000				L00	1		
02 Improvements			545000		R01	0	D	
02 Improvements			0		I	0	B	
01/01/2023 C	0	130000	585000	715000				

Exhibit G

December 13, 2022 Notice of 2022 Supplemental Reassessment



OFFICE OF THE ASSESSOR OF REAL ESTATE

900 E. Broad Street, Room 802

Richmond, VA 23219

Phone: (804) 646-7500

Fax: (804) 646-5686

December 13, 2022

JONES JOSEPH F III AND
1510 BROOKLAND PKWY
RICHMOND, VA 23227

RE: Parcel No. N0001225020

Dear Property Owner,

Pursuant to Ordinance 2016-141, the Code of Richmond has been amended to include section 26-105, effective May 13, 2016. The Office of the Assessor of Real Estate is now required to submit valuations of new buildings that are substantially completed or fit for use and occupancy, as well as newly demolished improvements, to the Department of Finance for supplemental billing. Before this amendment was adopted, new valuations on improvements that were completed or demolished during an assessment year did not serve as a basis for taxation until the following year. After January 1, 2022, the date of assessment, any qualifying improvements or demolitions recorded by our office that results in a valuation change will be pro-rated for the current tax assessment year.

We are writing to inform you that we have recorded new improvements or demolitions on your property stated above that warrant supplemental billing. For Tax Year 2022, the Department of Finance will issue bills based on the supplement assessment value and effective date detailed below:

2022 Certified Assessment	
Land Value	\$85,000
Building Value	\$336,000
Total Value	\$421,000

New Supplemental Assessment	
Land Value	\$85,000
Building Value	\$585,000
Total Value	\$670,000
Effective Date	10/31/22

If you wish to appeal this assessment decision, you may do so in writing provided our office receives your response no later than 15 days from the date of this notice. Property owners have the right to review and obtain copies of records maintained by the City Assessor's Office. The procedures for accessing these records are set out in § 58.1-3331 and § 58.1-3332. Supporting sales data and comparable property assessment information is available at this office or on the department's website at <https://www.rva.gov/assessor-real-estate>.

Sincerely,

Susan M. Burian
Appraiser

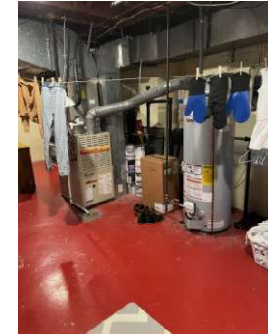
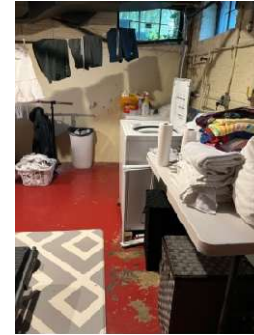
Exhibit H

Basement photos: 10/10/16 vs. 4/29/25

Exhibit H

Basement photos: 10/10/16 vs. 4/29/25

April 29, 2025



October 10, 2016

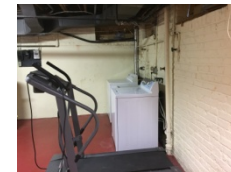
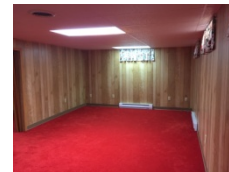
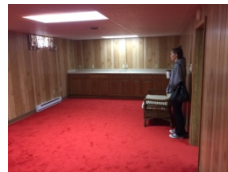
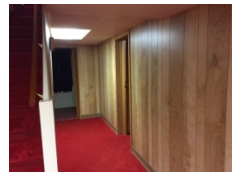
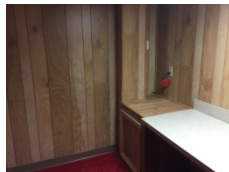


Exhibit I

List of Supplemental Reassessments for Assessment Area NBHD 210 in 2022 (Redacted)

From: [REDACTED]
To: [REDACTED]
Cc: [REDACTED]
Subject: List of supplements for NBHD 210 tax year 2022
Date: Thursday, April 3, 2025 1:17:47 PM

Per your request, here is a list of parcels in NBHD 210 which received a supplement in 2022.

LRSN	PARCEL_ID	PROP_STREET	VALUATION_COMMENT	EFF_YEAR
34340	N0001226023	1406 Brookland Pkwy	38- Supplement	20220331
35474	N0001434008	1201 Laburnum Park Blvd	38- Supplement	20220331
36346	N0001624011	1202 Laburnum Park Blvd	38- Supplement	20220705
33485	N0001115014	1210 Whitby Road	38- Supplement	20220705
34352	N0001226035	3321 Gloucester Road	38- Supplement	20220705
34974	N0001330001	3415 Gloucester Road	38- Supplement	20220705
35437	N0001430001	1515 Laburnum Park Blvd	38- Supplement	20220705
36632	N0001740025	1610 Wilmington Ave	38- Supplement	20221011
32570	N0001020018	1209 Whitby Road	38- Supplement	20221011
34316	N0001225020	1510 Brookland Pkwy	38- Supplement	20221031

Regards,

Bruce P. Smith
Supervising Appraiser
City Of Richmond Real Estate
900 East Broad Street Room 817
Richmond, Virginia 23219

[REDACTED]
[REDACTED]
[REDACTED]

RICHMOND_000003

Exhibit J

**List of Supplemental Reassessments for Assessment Area NBHD 210 in 2022 Compared
with Publically Available Sales Data**

Exhibit J - List of Supplemental Reassessments for Assessment Area NBHD 210 in 2022
Compared with Publically Available Sales Data

Properties in Assessment Area NBHD 210 Supplemental Reassessed in 2022					
Property Address	Reassessment Effective Date	MLS Listing Date	MLS Listing Price	Sale Date	Sales Price
1406 Brookland Parkway	3/31/2022	1/17/2022	529,995	3/3/2022	517,500
1201 Laburnum Park Blvd	3/31/2022	9/15/2021	799,000	11/18/2021	805,000
1202 Laburnum Park Blvd	7/5/2022	2/27/2022	885,000	5/9/2022	880,000
1210 Whitby Road	7/5/2022	3/1/2022	479,000	3/31/2022	555,000
3321 Gloucester Road	7/5/2022	4/21/2022	565,000	5/27/2022	640,000
3415 Gloucester Road	7/5/2022	2/23/2022	875,000	4/1/2022	875,000
1515 Laburnum Park Blvd	7/5/2022	2/22/2022	725,000	3/31/2022	795,000
1610 Wilmington Ave.	10/11/2022	7/21/2022	614,950	8/19/2022	683,000
1209 Whitby Road	10/11/2022	8/2/2022	525,000	9/9/2022	538,600
1510 Brookland Pkwy	10/31/2022	9/21/2022	739,900	n/a	n/a