



County of Fairfax, Virginia

To protect and enrich the quality of life for the people, neighborhoods, and diverse communities of Fairfax County

REQUIREMENTS FOR LETTERS OF AUTHORIZATION

Revised 12/2020

PROPERTY OWNERS WHO ARE BEING REPRESENTED BY AN AGENT/AGENCY OR TENANT IN MATTERS INVOLVING THE ASSESSMENT OF REAL ESTATE MUST PROVIDE A LETTER OF AUTHORIZATION (LOA) TO THE FAIRFAX COUNTY DEPARTMENT OF TAX ADMINISTRATION (DTA). A COPY OF A POWER OF ATTORNEY SHOULD DESCRIBE THE TYPE OF REPRESENTATION OF THE PROPERTY OWNER.

The Letter of Authorization (LOA) must meet the following requirements or will be deemed invalid.:

- (1) Must be dated, signed, and notarized.
- (2) If not on the attached form, the LOA should include all the required elements noted below and preferably be on the Property Owner's letterhead.
- (3) Must be addressed to the Fairfax County Department of Tax Administration.
Blanket letters of authorization will not be accepted.
- (4) Must identify the property by specifying:
 - The owner of record
 - The property map reference number
 - The property address
- (5) Must identify the agent/agency or tenant representing the property(s).
 - When a tenant is involved, **two notarized LOAs are required: one from the owner authorizing the tenant and one from the tenant authorizing the agent/agency.**
- (6) **MUST authorize the agency/agent for a specific tax year and may include a maximum of the two subsequent years.**
 - The LOA must clearly define the three tax years in which the property owner is authorizing representation, e.g., 2021, 2022, and 2023.
 - **It is the responsibility of the property owner to terminate the LOA in writing if a different representative is retained within the designated timeframe.**
 - At the end of the three-year period, DTA will automatically terminate the LOA on file.
 - A recorded change in ownership of the subject property will automatically terminate the LOA on file.
- (7) Must be signed by the owner of record, general partner, or a corporate officer authorized to act on its behalf. A person who identifies himself as the Owner or Officer of the Corporation will be accepted as such, however, any misrepresentation on his part constitutes fraud.
- (8) The owner must submit a signed Appeal or a Board of Equalization (BOE) application along with a LOA allowing the tenant to represent them. The owner of any parcel that is the subject in a DTA or BOE real estate tax appeal must be included as a party in the appeal.
- (8) The LOA **MUST** include:
 - The **PRINTED OR TYPED** name of signer
 - The title of the signer
 - Relationship of the signer to the owner of record
 - Date of signature
 - Telephone contact (area code + number)
- (9) EMAIL LOA OR COMPLETED LOA FORM TO DTAREDLOA@FAIRFAXCOUNTY.GOV



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LETTER OF AUTHORIZATION

PROPERTY OWNERS/APPLICANTS USING A THIRD PARTY TO REPRESENT THEM IN MATTERS OF CONTESTING AN ASSESSMENT OR EXAMINING WORKING PAPERS (THAT MAY CONTAIN CONFIDENTIAL FINANCIAL INFORMATION) MUST COMPLETE THIS LETTER OF AUTHORIZATION (LOA) AND HAVE IT NOTARIZED.

THIS LOA MUST ACCOMPANY ANY REQUEST FOR CONFIDENTIAL DOCUMENTS OR APPEALS OF ASSESSMENT.

PROPERTY INFORMATION (* Indicates Required Field)

Tax Map Parcel (S): _____*

Legally Recorded Ownership Name: _____*

Property Name: _____*

Address of Property: _____*

OWNERSHIP INFORMATION (* Indicates Required Field)

Authorizing Entity: _____*

Authorized Tax Year (S): _____ CURRENT*

Authorizing Individual: _____*

(MUST BE AN EMPLOYEE OF AUTHORIZING ENTITY, IF NOT PLEASE INCLUDE DOCUMENTATION THAT EXPLAINS THE RELATIONSHIP OF THE AUTHORIZER TO THE OWNERSHIP ENTITY OF THE PROPERTY)

Authorizer Title: _____*

Authorizer Email: _____* Authorizer Phone #: _____*

Authorizer Address: Street # _____* Street Name _____*

City _____* State _____* Zip _____*

SELECT YES OR NO *:

- 1) Authorized Party is entitled to receive working papers for the authorized tax year(s) which may contain confidential income and expense information from the parcel(s) in question.

YES NO

- 2) Authorized Party is entitled to contest assessed values for the authorized parcels for the authorized tax years.

YES NO

Authorizer Signature: _____ *

(BY MY SIGNATURE, I ACKNOWLEDGE THAT I HAVE READ, UNDERSTAND, AND AGREE TO THE REQUIREMENTS FOR LETTERS OF AUTHORIZATION ATTACHED TO THIS FORM).

AGENT/AGENCY INFORMATION (* Indicates Required Field)

Authorized Agency: _____ *

Authorized Agent: _____ *

Authorized Email: _____ *Authorized Phone #: _____ *

Authorized Address: Street # _____ * Street Name _____ *

City _____ *State _____ * Zip _____ *

Authorized Signature: _____ *

(BY MY SIGNATURE, I ACKNOWLEDGE THAT I HAVE READ, UNDERSTAND, AND AGREE TO THE REQUIREMENTS FOR LETTERS OF AUTHORIZATION ATTACHED TO THIS FORM).

LETTER OF AUTHORIZATION MUST BE NOTARIZED*

(PLEASE USE APPROPRIATE NOTARIAL CERTIFICATE (INDIVIDUAL, CORPORATION, OR PARTNERSHIP).

STATE OF _____

COUNTY OF _____

On this ____ day of _____, 20____, before me, the undersigned officer, personally appeared before me and known to me (or satisfactorily proven) to be the person(s) whose name(s) is/are subscribed to within the instrument and acknowledged that he/she/they executed the same for the purposes therein contained.

In witness, hereof I hereunto set me hand and official seal.

Signature of Authorizer _____ Notary Public _____

My commission expires _____

EMAIL COMPLETED FORM TO
DTAREDLOA@FAIRFAXCOUNTY.GOV