

BOARD OF SUPERVISORS MEETING

October 18, 2022

A meeting of the Campbell County Board of Supervisors was held on the 18th day of October 2022 in the Multi-Use Room of the Walter J. Haberer Building, Rustburg, Virginia. The members present were:

Matt W. Cline, Chairman, Presiding	Concord Election District
Kenneth R. Brown	Spring Hill Election District
Justin A. Carwile	Timberlake Election District
Jon R. Hardie	Rustburg Election District
A. Dale Moore	Altavista Election District
Steve W. Shockley	Sunburst Election District
Charlie A. Watts, II	Brookneal Election District

Also present were:

Frank J. Rogers, County Administrator
Clifton M. Tweedy, Deputy County Administrator
Brooke S. Wright, Administrative Assistant
Paul E. Harvey, Assistant County Administrator/Director of Community Development
Calvin C. Massie, Commissioner of the Revenue
Theresa P. Phillips, Real Estate Program Manager

Chairman Cline called the meeting to order at 6:03 p.m.

// OVERVIEW OF STATUTORY REQUIREMENTS FOR REASSESSMENT

Paul Harvey, Assistant County Administrator/Director of Community Development, provided the Board with an overview of the 2023 General Reassessment. The General Reassessment was a mass appraisal of property for tax purposes, based on large numbers of sales analyzed to determine values for large groups of similar properties. Data was required for all properties within a locality. As of October 17, 2022, there were 36,827 total parcels in Campbell County. Of that number, 1,273 parcels were exempt from taxation, 2,943 parcels were commercial, and 599 parcels were multifamily. Mr. Harvey noted that the number of parcels changed frequently due to combining or subdividing lots. He added that reassessment was separate from the daily functions of the County's Real Estate office.

Counties with a population greater than 50,000 were required by State Code to reassess real property every four years, and reassessments were required to be at 100 percent fair market value. Two years prior to the effective date of the reassessment, staff solicited proposals from professional appraisal firms. Staff recommended a firm to the Board for contract award, and the County was currently contracted with Wampler-Eanes Appraisal Group, LTD. The total cost of the reassessment process was approximately \$600,000, which included the contract with Wampler-Eanes, mailing reassessment notices to the public, and paying stipends to members of the Board of Equalization (BOE).

The current reassessment would be effective January 1, 2023, with the first tax payments due in June 2023. Mr. Harvey indicated reassessment notices would be mailed to property owners in mid to late November. Owners could request an office hearing with Wampler-Eanes from November 28 – December 16, 2022. If owners were not satisfied, they could make an additional appeal to the BOE in January/February 2023. Members of the BOE were appointed by the Circuit Court and were tasked with hearing owners' concerns and deciding if they received a fair valuation. If owners were not satisfied with the outcome of the BOE hearing, they could choose to take the matter to court.

Mr. Harvey added that reassessments were performed under statutory responsibilities of the Commissioner of the Revenue. The Board's duties in the reassessment process were limited to awarding a contract to an appropriate appraisal firm, funding the cost of the reassessment, and historically making appointment recommendations to the Circuit Court for the BOE. Mr. Harvey indicated that after the reassessment was completed, the Board would need to set the tax rate as part of the budget process for the next fiscal year. Administrator Rogers added that the 2019

reassessment produced an increase in total assessed value of approximately 7 percent from 2015. The 2015 reassessment produced an increase in total assessed value of approximately 1 percent from 2011.

// DISCUSSION OF ASSESSMENT PROCESS

Gary Eanes, owner of Wampler-Eanes Appraisal Group, LTD, introduced his lead appraiser, Mike Colavecchio. Mr. Eanes indicated that information and data from only Campbell County were used in determining the valuation of properties for the 2023 reassessment. Mr. Colavecchio noted that six representatives from Wampler-Eanes worked on the reassessment. The assessors would verify information about the interior of the property if someone was home, and would do a full walk-around of each property. Mr. Colavecchio indicated a grading system of A – E was used to rate the quality and condition of each property. He added that the assessment would be complete by October 31, 2022. Mr. Eanes commented this was a mass reassessment and comparisons were not pulled for each property. Sales data from the most recent market was analyzed for each neighborhood to help determine fair property valuation. Mr. Colavecchio added that both condition and effective age of the home were factors in assessing the value of each property.

Supervisor Hardie asked if landscapes and hardscapes could influence the value of a property. Mr. Colavecchio indicated it was challenging to put a value on landscaping, so that typically was not included in an assessment. He added that driveways, retaining walls, and the like were assessed. A lengthy discussion followed regarding the contributory value of a retaining wall if it was deemed ornamental or a necessity. Mr. Colavecchio believed that if a retaining wall had to be constructed to make the property buildable, the retaining wall should be included in the property value. Supervisor Hardie asked Administrator Rogers if the Board had the authority to create specific tax exemptions. Administrator Rogers stated he would confer with the County Attorney, as he was unsure how broad the Board's latitude was in creating tax exemptions.

In answer to a question from Supervisor Watts regarding the specific itemization of a property value, Theresa Phillips, Real Estate Program Manager, indicated a property owner could call the Real Estate office to find out the value of a home, an outbuilding, a driveway, and the like. The software Mrs. Phillips used provided more detailed information on property values than what could be found on the County website. Chairman Cline asked how many potential factors there were for valuating a property. Mrs. Phillips stated the number was quite large and she would have to refer to the live tables on her software to determine the precise number of factors.

// PRESENTATION OF INFORMATION MANAGEMENT AND DISSEMINATION

Administrator Rogers noted his appreciation for Mrs. Phillips and the expertise she provided in her role as Real Estate Program Manager. He indicated that she would provide a detailed look into the information she managed during a reassessment and how that information was disseminated to property owners. Mrs. Phillips added she had worked in the Real Estate office since 1999, and was heavily involved with the rollout of the current software used to gather assessment information. She provided each of the Board members their property record card, as well as a list of recent sales in their neighborhoods. She clarified that a neighborhood was not just the street on which someone resides. Homes in the county were grouped in like areas to create neighborhoods, with the exception being areas classified as subdivisions. In answer to a question from Supervisor Hardie regarding access to information on the County website, Mrs. Phillips demonstrated how someone could search for and access sales data for any neighborhood in the County. Supervisor Hardie appreciated the demonstration by Mrs. Phillips and suggested the reposting of educational videos on the County website as a refresher to citizens on how to access pertinent information.

Chairman Cline asked for clarification on the information being communicated in the mailers going out to citizens the week of November 14th. Mrs. Phillips stated the notices were governed by the State Code, and would include the prior two years assessed values to compare with the percentage of increase to the new tax assessed value. Calvin Massie, Commissioner of the Revenue, added that citizens would see the breakdown between land value and home value. Chairman Cline asked what information could the County provide to citizens in the mailer that

would exceed the State's minimum communication requirement. Mr. Massie indicated the mailer also listed the tax map number and the parcel's acreage. Administrator Rogers asked Chairman Cline what type of information would he like to see included in the notice. Chairman Cline indicated he thought it would be helpful for citizens to see the data the decision was based upon to raise the assessed value a certain percentage. Mr. Massie suggested including on the back of the mailer instructions for searching for and accessing sales data for any neighborhood in the County, as Mrs. Phillips recently demonstrated. Mr. Eanes stated that citizens could request a letter from Wampler-Eanes that explained their methodology for assessing properties. He added that included on the notice would be the various ways citizens could request a hearing with Wampler-Eanes to dispute their assessment. Supervisor Hardie suggested the addition of a QR code on the mailer that would allow a person access to valuable information, or to express a concern. Mr. Eanes and Mrs. Phillips indicated the mailing company and the County's Information Technology department could collaborate to determine if a QR code could be created before notices had to be mailed. In answer to a question from Chairman Cline about appeals, Mrs. Phillips commented that the number of citizens who requested an informal hearing with Wampler-Eanes was generally low, and the number who made a formal appeal to the BOE was even lower. She added that people could choose to skip the informal hearing and go straight to the BOE with their appeal.

Administrator Rogers asked Mrs. Phillips to navigate through the County's website to find a YouTube video that provided a brief overview of the reassessment process. He noted the video was recently reloaded to the website in anticipation of questions from citizens. He added that staff would work to provide answers to questions raised by the Board during the discussion.

// ADJOURNMENT

On motion of Supervisor Shockley, the meeting was adjourned at 7:56 p.m.

The vote was: Aye: Brown, Carwile, Cline, Hardie, Moore, Shockley, Watts
Nay: None
Absent: None

MATT W. CLINE, CHAIRMAN

Approved: _____