



County of King William, Virginia  
Est. 1702

**BOARD OF SUPERVISORS  
SPECIAL CALLED MEETING OF FEBRUARY 10, 2021 – 7:00 P.M.  
KING WILLIAM COUNTY ADMINISTRATION BUILDING  
KING WILLIAM, VIRGINIA**

**AMENDED AGENDA**

- 1. Call to Order**
- 2. Roll Call**
- 3. Special Meeting Matters:**
  - a. Discussion of 2021 Assessment
- 4. Public Comment**
- 5. Adjourn or Recess**



King William County  
Est. 1702

Board of Supervisors

County Administrator

William L. Hodges, First District  
Travis J. Moskalski, Second District  
Stephen K. Greenwood, Third District  
C. Stewart Garber, Jr., Fourth District  
Edwin H. Moren, Jr., Fifth District

## MEMO

DATE: February 10, 2021  
TO: King William County Board of Supervisors  
FROM: Bobbie Tassinari, County Administrator  
RE: 2021 Reassessment

Included in this memo are multiple discussion topics for the Board to consider at the Special Called Board meeting scheduled for 7:00 p.m. Wednesday, February 10, 2021 via Zoom.

### **Potential Legal Action**

The County Attorney has been provided the original BrightMinds, LLC assessment contract to review for possible litigation. The core complaints are listed below, though others may be added:

1. **Per Contract Language:** *The Contractor shall assess all new construction for the tax year 2019-2020 in their comprehensive sales data analysis and study.*  
**County Concerns:** As of 2/2/2021, 116 new construction properties were outstanding. Fifty-four (54) were completed after the contractor ceased viewing permits in August to close the reassessment file. The other sixty-two (62) were completed prior to the August 3<sup>rd</sup> date. The new construction should have been followed up after the August 3<sup>rd</sup> date and entered into the system to ensure accurate values for the 2021 assessment.
2. **Per Contract Language:** *The Contractor shall immediately make any necessary field reviews of all properties of disputed values. "Immediately" shall be defined as within five (5) business days.*  
**County Concerns:** There are multiple documented cases where visits did not occur for several weeks after multiple follow-up request by property owners.
3. **Per Contract Language:** *The County expects the Contractor to visit greater than 95% of all parcels in the County (11204+ Parcels), and to have at least two (2) accurate pictures of key features of improved property including the front and back of each residential structure and at least one (1) picture of outstanding improvements.*



King William County  
Est. 1702

Board of Supervisors

County Administrator

William L. Hodges, First District  
Travis J. Moskalski, Second District  
Stephen K. Greenwood, Third District  
C. Stewart Garber, Jr., Fourth District  
Edwin H. Moren, Jr., Fifth District

**NOTE:** *Contract language under E. Fieldwork, 3.c. Where a property is designated as vacant and is over 10 acres, the Contractor shall use the current GIS aerial maps and other maps to check for the existence of previously undiscovered or non-permitted real estate structures. If found and property is accessible, the Contractor shall visit and perform an on-site review of the structure(s). If inaccessible, the Contractor shall follow procedures in (3b) above to determine value.*

County Concerns: Per email dated 10/22/2020, Mr. Chastang stated that 5,000 or so parcels are vacant land and were not visited. **NOTE:** Did not state if those 5,000 parcels were all over 10 acres.

The Board of Supervisors will need to consider the added legal costs associated with pursuing litigation.

### **Option to Revoke by Ordinance 2021 Assessment**

I contacted the State Taxation Department requesting information concerning the County's ability to revoke the current 2021 assessment and rebid. The County has reached the six (6) year maximum allowed by *Virginia Code §58.1-3252*. Rod Compton, Director for the Property Unit, State Taxation Department, upon my request, has been reviewing legal context through researching Virginia Code to determine if the County may legally revoke the current assessment and re-bid. Mr. Compton stated there has been precedent set in the past when a County has lost faith in the integrity of the reassessment being performed.

Conversations with Mr. Compton on Friday, February 5, 2021 provided the following information. "Per our earlier conversion, *§58.1-3259 of the Code of Virginia* addresses the penalty for both exceeding the mandated (6-year) reassessment cycle and/or resulting official assessment sales ratio study falling outside of the mandated range of 70% to 130%.

The code stipulates that the penalty for non-compliance, applied by the Comptroller of Virginia, is to withhold the County's share of the alcoholic beverage control system net profits of operations. However, in practice, several years ago the General Assembly removed the profit-sharing provision and diverted ABC profits to the general fund, essentially removing enforcement for non-compliance.

Therefore, there is no specific penalty in statute that is applied to exceeding the six (6) year period other than a lower assessment value may impact the CPI for the school system. In our case, that will not change from our current rate of support.



King William County  
Est. 1702

Board of Supervisors

County Administrator

William L. Hodges, First District  
Travis J. Moskalski, Second District  
Stephen K. Greenwood, Third District  
C. Stewart Garber, Jr., Fourth District  
Edwin H. Moren, Jr., Fifth District

## **Re-bid Assessment**

If the decision is made to rebid the assessment the timeframe for seeking a contractor through proper procurement channels, as well as the contractors required field work, would take between 18-24 months. This would set the reassessment date of January 2023.

The most current Request for Proposal (RFP) was published in 2019 with three companies responding. BrightMinds, LLC was awarded the contract for \$156,856, Wampler Eanes bid \$212,315.80 and Pearson's Appraisal Service bid \$199,991.40. I would expect the cost for a reassessment would escalate due to the controversy of the existing assessment and the potential for dispute by property owners. My best estimate would be to budget up to \$400,000. This would allow the Board to mandate specific tasks of the Contractor that may not routinely be included in a general mass appraisal.

1. Require monthly updates from the Contractor in public meetings for both the County and Town
2. Require 95% or greater of actual "feet on ground" visits for assessment of parcels
3. Require the Contractor maintain a staffed office (minimum of two (2) full-time employees) open to the public within the Administration Building, Monday – Friday, 8:30-4:30 through the end of January 2023
4. Require a separate Appeals Process (2 week minimum) each for the County (Districts 2-5) and Town of West Point (District 1), in person
5. Require a minimum of one (1) FT employee support, in person, for all Board of Equalization meetings

## **Commissioner of Revenue**

The assessment responsibilities were removed from the Commissioner of Revenue's Office due to concerns with the reliability of data. A new Commissioner of Revenue has been elected as of February 2, 2021 and has the potential to address the earlier concerns. In that case, Commissioner Funkhouser would assume the assessment responsibilities maintaining the records and presenting monthly updates to the Board along with the Contractor. During the Wampler-Eanes reassessment for 2015, the COR hired a part-time employee to follow up and track the contractors work in the field. This may be an action the Board wants to consider. By making this change, the Commissioner of Revenue's Office would be responsible for updating data within the Vision (CAMA) system and the Contractor would be responsible for entering reassessment data



King William County  
Est. 1702

Board of Supervisors

County Administrator

William L. Hodges, First District  
Travis J. Moskalski, Second District  
Stephen K. Greenwood, Third District  
C. Stewart Garber, Jr., Fourth District  
Edwin H. Moren, Jr., Fifth District

directly into Vision (CAMA system). The Board may consider funding a fourth position that was defunded earlier in 2020 when the assessment/appraisal responsibilities were removed from the Office.

The Compensation Board partially funds four (4) positions within the Commissioner of Revenue's Office.

POSITION NO.	CLASS CODE	BUDGETED SALARY BY COMP BOARD	SUPPLEMENTED SALARY BY KWC	TOTALBASE SALARY (EXCLUDING FB)
00003	CREV9	\$78,212.00	\$3,909.88	\$83,121.88
00004	MDI	\$23,955.00	\$16,817.04	\$40,772.04
<b>00001*</b>	<b>DI*</b>	<b>\$5,487.00</b>	<b>\$30,513.00</b>	<b>\$36,000.00</b>
00002	DIII	\$5,487.00	\$29,013.00	\$34,500.00

**\*Defunded via Resolution 21-51(R)**

Additionally, if the Board determined that a part-time employee should be employed to perform follow up field work and review Contractor work then creating a temporary position lasting no more than 18 months. Expected rates would be set at 20 hours per week x 78 weeks x \$15.53/hr. = \$24,226.80 over Fiscal Years 2021 and 2022.

### **REQUEST FOR ACTIONS**

1. County Attorney to pursue legal action against BrightMinds LLC for breach of contract. – **Yea/Nay**
2. Determine if the consensus of the Board is to revoke the 2021 Assessment performed by BrightMinds, LLC. – **Yea/Nay**
3. Instruct County staff to publish a Public Notice to hold a Public Hearing on the required Ordinance formally revoking the 2021 Assessment. – **Yea/Ney**
4. Authorize County staff and the Commissioner of Revenue Office to publish a Request for Proposal soliciting for a reassessment to take affect January 2023. – **Yea/Nay**
5. Cancel Board of Equalization appeals for the 2021 assessment upon notification of property owners. – **Yea/Nay**



*King William County*  
*Est. 1702*

Board of Supervisors

---

County Administrator

William L. Hodges, First District  
Travis J. Moskalski, Second District  
Stephen K. Greenwood, Third District  
C. Stewart Garber, Jr., Fourth District  
Edwin H. Moren, Jr., Fifth District

6. Approve County departments to continue utilizing the 2015 assessment data in preparing the Fiscal Year 2022 budget. - **Yea/Nay**
  
7. Direct County staff to eliminate the In-House Assessor's Office and return the appraisal responsibilities to the Commissioner of Revenue to include reestablishing funding for the full-time position defunded. - **Yea/Nay**