

**Commissioner of the Revenue**  
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**King William County**



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DATE: November 15, 2020  
TO: King William County Board of Supervisors  
FROM: Sally Pearson, Commissioner of the Revenue

Because this is a reassessment year, the Commissioner of the Revenue is charged with setting the values for the 2021 Land Use Program. I have received the 2021 estimates from the State Land Evaluation Advisory Council (SLEAC). SLEAC has proposed the suggested estimates for use-value assessment in tax year 2021. Per the SLEAC report, agricultural land values in King William County have slightly increased from \$1,500 to \$1,525 per acre on average. The forest land values have decreased from \$612 per acre to \$600 per acre on average. These values will result in the following land use valuations for King William County:

		2020 Value	2021 Value
Agriculture Land:	25,194 acres	\$37,791,000	\$38,420,850
Forest Land:	63,686 acres	\$38,975,832	\$38,211,600

The economic impact of these changes is nominal, however we have noticed large decreases in the 2021 valuation of 2 of the largest industrial properties in the County as follows:

		2020 Value	2021 Value
Nestle Purina	parcel 29-15	\$18,621,800	\$17,500,000
RockTenn	69A3-1-06-1664	\$44,977,900	\$38,500,000

Both of these properties result in a reduced value of \$7,599,700 that the residential taxpayers will have to pick up to keep funding level.

Item D. 1. Of the Brightminds contract states the following:

c) Small industrial plants shall be appraised in the same manner as other commercial properties. For the more complex industrial properties a complete, separate report, summarized, typed and bound shall be furnished. Complex industrial properties in King William County are Nestle-Purina and TennRock. This report shall include a building-by-building component part description of construction and fixed equipment taxable real estate, showing individual replacement value and depreciation for each. All yard improvements shall be listed individually and shall be priced and depreciated separately. Drawings of all buildings shall be made with buildings numbered and shown in their

proper location and size with the name of the building, as known to the industry shown.

I have not seen these reports but I have the 2015 assessment report for RockTenn if you would like to see it. It is my understanding that the Paper Mill and Kitty Litter Plant have both made improvements to their facilities.

Since the assessment office has not been staffed as required by the Brightminds contract, Part II. Scope of Work, Item A. as follows the Commissioner of the Revenue Office has discovered many omissions in the 2021 Reassessment:

8. The Contractor shall provide the following:

a) All necessary personnel, including appraisers and support staff; this shall include supervision for all said staff. The Contractor shall also be responsible for staffing this office during regular County · business hours (8:30-4:30 M/F). Additionally, the Contractor shall provide tools of the trade, living expenses, travel and any other expenditure necessary for completion of the comprehensive sales data analysis and study as well as reassessment field work and office work.

b) Available staff for Board of Supervisors and/or Board of Equalization meetings on an as-needed basis.

9. The Contractor shall provide sufficient staff knowledgeable in the Bright system to complete all

data entry of field work in a timely manner to coincide with the timeline of reassessment and to provide phone support throughout the reassessment project. The reassessment office shall be staffed through January 11, 2021 to answer questions in regards to informal hearing results and to refer citizens to the BOE support staff Every attempt will be made to return calls within one (1) working day. Contractor shall keep logs of all calls and emails and track responses to questions.

The following spreadsheet shows the errors and omissions discovered while answering the reassessment calls since no one else was available when notices were sent.

Tax Map Number	Type of Construction	Building Permit Number	Certificate of Occupancy Date
*1-2-6	new dwelling	134-2019	4/28/2020
*4-2-5	new dwelling	21-2020	6/2/2020
*5-1-3	new dwelling	121-2019	4/9/2020
*6-60	new dwelling	397-2019	4/20/2020
*7-16	new dwelling	16-2020	5/6/2020
11-63D	Doublewide	366-2019	2/11/2020
14-15E3	new dwelling	388-2019	4/14/2020
15-8F	new dwelling	373-2019	5/5/2020
21-11-3-33	new dwelling	223-2019	9/18/2019
21-12A-15	new dwelling	249-2019	4/9/2020
21-12A-17	new dwelling	276-2019	5/5/2020
22-11-3A-09	new dwelling	312-2019	5/6/2020
22-11-3A-010	new dwelling	313-2019	6/25/2020
22-11-3A-A1	new dwelling	377-2019	5/8/2020
22-11-3A-A2	new dwelling	378-2019	5/8/2020
22-11-3A-A3	new dwelling	379-2019	5/8/2020
22-11-3A-A4	new dwelling	380-2019	5/18/2020
22-11-3A-A5	new dwelling	381-2019	5/14/2020
22-11-3A-A6	new dwelling	382-2019	5/14/2020
22-11-BB-1	New Dwelling	239-2019	1/15/2020
22-11BB-2	New Dwelling	241-2019	1/15/2020
22-11-Y-4	new dwelling	370-2019	6/25/2020
22-11-Y-5	new dwelling	371-2019	5/19/2020
22-11-Y-6	new dwelling	372-2019	5/19/2020
22-1-A-1	new dwelling	307-2019	5/6/2020
22-5D	new dwelling	390-2019	4/2/2020
27-4F-40	new dwelling	23-2020	5/1/2020
28-8B-18	new dwelling	109-2019	3/10/2020
28B-4-1	new dwelling	165-2018	4/28/2020
28B-4-27	New Dwelling	31-2019	2/27/2020
28B-4-33	New Dwelling	108-2019	3/10/2020
29-8D	new dwelling	328-2019	5/14/2020
28-9-9	new dwelling	45-2020	6/2/2020
30-2D	new dwelling	332-2019	5/8/2020
36-1A	new dwelling	277-2019	4/2/2020
43-33C	Doublewide	213-2019	2/6/2020
47-20F	new dwelling	198-2019	4/9/2020
56-8C	New Dwelling	194-2019	3/10/2020

Because we cannot make changes in the Reassessment file or the new Vision software and we have lost a quarter of the workforce in the COR Office, the deeds, wills, plats and address changes have not been worked in the reassessment system. This means that at least 100 taxpayers a month have not received their reassessment notices. I have taken the work to the reassessment office on 4 occasions now and nothing has been updated. These taxpayers have a right to

receive their reassessment notice and have legal grounds if they do not receive notice of new assessment. Additionally, we have repeatedly asked the reassessment for new construction information in compliance with their contract Item E. Fieldwork as follows:

1. The County expects the Contractor to visit greater than 95% of all parcels in the County (11204+ parcels), and *to* have at least (2) two accurate pictures of key features of improved property including the front and back of each residential structure and at least (1) one picture of outstanding improvements. The Contractor shall deliver new construction assessments to the Commissioner of the Revenue on a monthly basis, including measuring and sketching new buildings and other major building improvements.

The following list is the list of new construction that we have been unable to obtain from the contractor, Brightminds thus we have been unable to generate a supplemental bill for new construction for 2020.

July				
*6-8-2	M. Porch Const	new dwelling	91-2020	7/20/2020
12-24C	Ricky Crabtree	new dwelling	269-2019	7/29/2020
22-11-2A-63	RCI Bldrs	new dwelling	89-2020	7/28/2020
22-11-3A-011	RCI Bldrs	new dwelling	314-2019	7/29/2020
22-11-3A-M2	RCI Bldrs	new dwelling	301-2019	7/30/2020
22-11-Y-1	RCI Bldrs	new dwelling	367-2019	7/30/2020
22-11-Y-2	RCI Bldrs	new dwelling	368-2019	7/8/2020
22-11-Y-3	RCI Bldrs	new dwelling	369-2019	7/8/2020
22-89-A2	Darrell Kellum	new dwelling	*9-2020	7/14/2020
27-3B-4	Balducci Bldrs	new dwelling	399-2019	7/31/2020
27-3B-5	Balducci Bldrs	new dwelling	74-2020	7/16/2020
27-4-F-15	Balducci Bldrs	new dwelling	70-2020	7/16/2020
27-4-F-53	Balducci Bldrs	new dwelling	65-2020	7/7/2020
43-3-3	M. Porch Const	new dwelling	76-2020	7/24/2020
47-3-2	Bryan Johnson	new dwelling	59-2019	7/17/2020
54-53F	Darrell Smith	new dwelling	62-2020	7/10/2020
55-9-2	Bryan Johnson	new dwelling	61-2019	7/27/2020
60-1-3	William Allen	new dwelling	219-2019	7/27/2020
August				
7-16B	Darrell Kellum	new dwelling	143-2020	8/31/2020
13-40A	Darrell Kellum	new dwelling	29-2020	8/7/2020
19-3-3	Darrell Kellum	new dwelling	102-2020	8/31/2020
21-95	Darrell Kellum	new dwelling	59-2020	8/14/2020
27-4-F-58	Balducci Developers	new dwelling	96-2020	8/18/2020
28-8-2A-2	H H Hunt	new dwelling	123-2020	8/5/2020
28-8-2A-18	H H Hunt	new dwelling	133-2020	8/13/2020
35-4-2	Darrell Kellum	new dwelling	14-2020	8/3/2020
43-3-4	M. Porch Const	new dwelling	104-2020	8/26/2020
September				
*7-12	M. Porch Constructions LLC	new dwelling	131-2020	9/10/2020
*10-46	Palvinder Singh	Doublewide	130-2013	9/28/2020
21-11-3-37	Liberty Homes	new dwelling	56-2020	4/14/2020
22-11-3A-M5	RCI Bldrs	new dwelling	304-2019	9/3/2020
27-3-B-11	Balducci Builders	new dwelling	99-2020	9/16/2020
28-8-2A-5	H H Hunt	new dwelling	162-2020	9/9/2020
29-64A	Darrell Kellum	new dwelling	124-2020	9/11/2020
34-9C	Grant & Jessica Coffee	new dwelling	262-2019	9/25/2020
36-6-2	Eric Willinger	new dwelling	83-2020	9/15/2020
37-21D	CMH Homes	Doublewide	73-2020	9/29/2020
55-6-5	David Sartain	new dwelling	32-2020	9/28/2020
63-4	Donald & Susan Todd	new dwelling	385-2019	9/17/2020