

**APPROVED MINUTES  
KING WILLIAM COUNTY BOARD OF SUPERVISORS  
WORK SESSION MEETING OF OCTOBER 3, 2022**

A work session meeting of the Board of Supervisors of King William County, Virginia, was held on the 3rd day of October, 2022 beginning at 7:00 p.m. in the Board Meeting Room of the County Administration Building and via Zoom.

**Agenda Item 1. CALL TO ORDER**

Chairman Moren called the meeting to order.

**Agenda Item 2. ROLL CALL**

The members of the Board of Supervisors were polled:

Supervisor, 3rd District: Stephen K. Greenwood	Aye
Supervisor, 1st District: William L. Hodges – Vice Chair	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski	Aye
Supervisor, 5th District: Edwin H. Moren, Jr. – Chairman	Aye

**Agenda Item 3. REVIEW AND ADOPTION OF AMENDED MEETING AGENDA**

Vice Chair Hodges asked why the Regional Animal Shelter discussion was included in the Closed Session. Mr. Ashcraft said the performance of a named person would be discussed.

Supervisor Garber made a motion to approve the amended agenda as presented. Supervisor Moskalski seconded. The Chairman called for any discussion. The members were polled:

Supervisor, 1st District: William L. Hodges – Vice Chair	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski	Aye
Supervisor, 3rd District: Stephen K. Greenwood	Aye
Supervisor, 5th District: Edwin H. Moren, Jr. – Chairman	Aye

**Agenda Item 4. WORK SESSION MATTERS**

**4.a. Resolution 22-84 - Appropriating Additional Funds to VICCCA/Community Connection Program FY2023 Budget from Fund Balance for Purchase of a New Vehicle - Veda G. Frazier, Program Manager**

Supervisor Garber asked if Ms. Frazier was allowed to use her fund balance for this purchase. Ms. Frazier said yes.

Vice Chair Hodges asked if the amount she was requesting was enough. Ms. Frazier said most vehicles she has looked at have been under that amount but they go quickly. She said she does not need anything fancy, just something reliable and safe.

Chairman Moren asked if she had looked into leasing. Supervisor Moskalski said it becomes a funding issue because Ms. Frazier's fund is different than County funds. Ms. Frazier said she did not look into leasing. They put a lot of mileage on the cars since they serve multiple localities.

Supervisor Garber made a motion to approve Resolution 22-84. Supervisor Moskalski seconded. The Chairman called for any discussion. The members were polled:

Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski	Aye
Supervisor, 3rd District: Stephen K. Greenwood	Aye
Supervisor, 1st District: William L. Hodges – Vice Chair	Aye
Supervisor, 5th District: Edwin H. Moren, Jr. – Chairman	Aye

**RESOLUTION 22-84  
AMENDMENT TO THE KING WILLIAM COUNTY FISCAL YEAR 2023 BUDGET  
VJCCCA COMMUNITY CONNECTION PROGRAM**

**WHEREAS** the King William County Board of Supervisors wishes to amend its Fiscal Year (FY) 2023 Budget to appropriate funds from VJCCCA/Community Connection Program fund balance (Fund 737); and

**WHEREAS** VJCCCA/Community Connection Program, servicing the counties of King William (Fiscal Agent), King & Queen, Charles City, Middlesex and New Kent, has obtained the approval of the County Administrators to add \$30,000 for the purchase of a new vehicle from the VJCCCA Program Fund Balance to the FY2023 Budget; and

**NOW, THEREFORE, BE IT RESOLVED** that the King William County Board of Supervisors does hereby authorize and appropriate the following amendments to the 2022-2023 Budget, such line items increased as follows, which monies shall be expended for purposes as authorized and approved by the Board of Supervisors:

FUND/ORGANIZATION

VJCCCA Fund 737

Expenditures:

Contingency	737-091900-5840	\$30,000
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VJCCCA Fund 737

Revenues:

Use of Fund Balance	737-041999-0737	\$30,000
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**DONE** this 3rd day of October, 2022.

**4.b. Resolution 22-85 - Authorizing County Administrator to Sign Deed of Gift & Expressing Gratitude to Carlyle P. Clements & Brenda H. Clements - Steve Hudgins, Deputy County Administrator**

Mr. Hudgins said the Clements have gifted the property where the new water tower will be built along with a 40 ft. easement accessing the property. Chairman Moren asked if it was in perpetuity. Mr. Hudgins said yes. He said the Clements want to be held harmless for anything that might happen in the easement.

Supervisor Garber thanked the Clements for the gift.

Supervisor Garber made a motion to approve Resolution 22-85. Supervisor Moskalski seconded. The Chairman called for any discussion. The members were polled:

Supervisor, 2nd District: Travis J. Moskalski	Aye
Supervisor, 3rd District: Stephen K. Greenwood	Aye
Supervisor, 1st District: William L. Hodges – Vice Chair	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr. – Chairman	Aye

### **RESOLUTION 22-85**

#### **AUTHORIZING THE COUNTY ADMINISTRATOR TO SIGN DEED OF GIFT CONVEYING REAL PROPERTY OR INTERESTS THEREIN TO KING WILLIAM COUNTY AND EXPRESSING GRATITUDE TO CARLYLE P. CLEMENTS AND BRENDA H. CLEMENTS FOR SAME**

**WHEREAS** Carlyle P. Clements and Brenda H. Clements, as trustees of the Carlyle P. Clements and Brenda H. Clements revocable living trust have executed a Deed of Gift to the Board of Supervisors of King William County of a parcel of land designated as “Public Utility Lot, Tax Map 28-32 (Portion)” along with a certain non-exclusive easement further described on such Deed of Gift attached hereto; and

**WHEREAS** §15.2-1803 of the Code of Virginia provides that no deed purporting to convey real estate to a locality shall be valid unless accepted by the locality; and

**WHEREAS** that statute also requires that such acceptance appear on the face of the deed or on a separately recorded instrument and be executed by a person authorized to act on behalf of the locality; and

**WHEREAS** the Board of Supervisors wishes to authorize the County Administrator to act in its behalf in accepting certain deeds conveying real property or any interests therein to the County;

**NOW, THEREFORE, BE IT RESOLVED** by the King William County Board of Supervisors this 3rd day of October, 2022 that the County Administrator is hereby authorized to act on behalf of King William County in accepting the Deed of Gift from Carlyle P. Clements and Brenda H. Clements, as trustees of the Carlyle P. Clements and Brenda H. Clements revocable living trust; and

**BE IT FURTHER RESOLVED**, the County Administrator is authorized to evidence such acceptance by signing a statement of acceptance appearing on the face of any and all such deeds or by signing a separately recorded instrument, provided that any such deed or instrument is approved as to form by the County Attorney or other qualified attorney selected by this board; and

**BE IT FURTHER RESOLVED** that the King William County Board of Supervisors does express its sincere gratitude to Carlyle P. Clements and Brenda H. Clements for this Deed of Gift to the County.

**DONE** this 3rd day of October, 2022.

#### **4.c. Creating an Assessor's Office - Karena L. Funkhouser, Commissioner of the Revenue**

Commissioner Funkhouser said that the DMV connect program has been successful and people are happy with it. The next one is scheduled for December 13th. She thanked the Board for their support. Commissioner Funkhouser gave an update on the Newport News property.

The Commissioner presented information on creating a County Assessment Office and prorating personal property taxes. (Attachment A). She said Real Estate taxes make up 48% of the County's revenues. This has not changed much over the past five years.

Because building value increases are not added to the land books until the next reassessment, they have not been taxed for the last seven years. Supervisor Garber asked why this is not tracked. Commissioner Funkhouser said there is no staff assigned to do this – there is no in-house assessor to add it to the tax rolls. Supervisor Garber said building permits require an estimated cost. Vice Chair Hodges asked if the Commissioner's office could do this. Commissioner Funkhouser said yes, if she had the staff to do it.

Supervisor Garber asked if this pertains to new homes. Commissioner Funkhouser said new homes are picked up, improvements are not. Commissioner Funkhouser said sometimes things are added to the books before there's a dwelling, so nothing is picked up. This impacts the real estate ratio which the state uses to determine the amount of money allocated to schools. Over the past five years, the County has lost \$427,895 in revenue.

Vice Chair Hodges asked about salaries. Commissioner Funkhouser said they need an assessor and an assistant to do data entry. They would need someone with special skills to do assessments and market analysis.

Chairman Moren asked if it could easily pay for itself. Commissioner Funkhouser said yes. She said there are only six companies certified in Virginia to do general reassessments. An in-house assessment office would eliminate that cost.

Supervisor Garber asked if having an assessor's office eliminates a general reassessment. Commissioner Funkhouser said yes because the assessor would do it continuously. Everything has to be assessed the same, so everything is at 2015 rates now. Commissioner Funkhouser said she could get a college graduate at \$55,000 who could then take classes through the department of taxation to get certified. It would take two years of training and they would need an employment contract. Vice Chair Hodges said he was concerned what would happen if they could not find someone. Supervisor Moskalski said a quality assessment depends on who's doing it and he would prefer a more qualified individual to do it to get the best product we can. Commissioner Funkhouser said they need a person in her office to continue being involved. Supervisor Garber asked how one person could do it all Commissioner Funkhouser said they can't. Mr. Pearson had four or five appraisers. The code requires every property to be looked at every six years. Vision will record field visits so the assessor could get a list of what properties need to be visited on a rotating basis. She said they could take a person from her office to support the new assessor's office.

Chairman Moren asked for a timeline. Commissioner Funkhouser said July 1, 2023 makes sense. They could begin advertising the position earlier. Supervisor Garber asked about market analysis

and maximum increases. Commissioner Funkhouser said if values raise more than 1%, we have to advertise and equalize the rate. She said Mr. Pearson is doing two studies now.

The Commissioners of Revenue Association recommends creating the office and getting input from other localities. A General Assembly committee is currently performing a study of local property tax assessment certifications and is scheduled to report its findings by November 1. She said the new Kent Commissioner of Revenue is a certified assessor.

#### **4.d. Twice Per Year Personal Property Tax Payments**

#### **4.e. Proration of Personal Property Tax Discussion - Karena L. Funkhouser, Commissioner of the Revenue**

Commissioner Funkhouser presented information about prorating personal property (Attachment A). She said prorating will wipe out the vehicle license fee for one year because you're already collecting it a year in advance. Eliminating the fee would result in a loss of \$490,000 to the schools. Vice Chair Hodges said that would create a split levy issue with the schools. Supervisor Moskalski said we need to understand it more clearly.

Supervisor Garber asked if billing twice would help. Commissioner Funkhouser said no because citizens have already paid the fee. Supervisor Moskalski said we need to go back a few years to see what's more normal. Commissioner Funkhouser said the software can't do proration right now and this is something that needs to be looked at for the future

Chairman Moren asked if prorating is fairer to the citizens. Commissioner Funkhouser said it depends if they upgrade to a higher value vehicle.

Chairman Moren asked when action is needed on these items. Commissioner Funkhouser said long range planning would be one or two years for proration. Twice per year billing is too much data entry right now. She said there are 693 business accounts that have to be entered manually by June 1st and until more things are automated, she can't handle the workload. She said 50% of people can no longer file online. Regarding the assessor, a more timely action is needed and she can have better numbers for November.

#### **4.f. Update Property Maintenance Ordinance to Comply with State Code - Sherry Graham, Director of Planning**

Ms. Graham said the County's Property Maintenance Ordinance had not been updated since 2000. Updates are needed to incorporate changes made by the adoption of the 2018 Virginia Maintenance Code.

Chairman Moren asked if property maintenance is complaint driven. Ms. Graham said yes. Staff is trying to look along route 30 and 360 to get those areas cleaned up.

Vice Chair Hodges asked if the grass height is the same as West Point. Ms. Graham said she would check.

A public hearing would need to be set for November in order to change the ordinance. The general consensus of the Board was to move forward with advertising the Public Hearing for November 28, 2022.

**4.g. FY24 Capital Projects - Percy C. Ashcraft, County Administrator**

Mr. Ashcraft presented a list of FY2024 Department Capital Requests.

Chairman Moren asked how often the dog park is used. Mr. Ashcraft said he would get that information.

**4.h. FY24 New Personnel Discussion - Percy C. Ashcraft, County Administrator r**

Mr. Ashcraft presented a preliminary list of FY2024 Department New Personnel Requests. He noted the Assessor position was currently listed in two places – under Administration and Commissioner of the Revenue, however, it is the same position.

**4.i. King William Library Discussion - Percy C. Ashcraft, County Administrator**

Vice Chair Moren asked staff to contact Mr. Shepley with Pamunkey Regional Library for an idea of what the budget ask might be.

Supervisor Garber asked about other localities. Mr. Ashcraft said King & Queen wants us to share their location.

Supervisor Garber asked how we get out of the Pamunkey Regional Library. The Code of Virginia § 42.1-42 states, “No county or city participating in a regional library system shall withdraw therefrom without two years’ notice to the other participating counties and cities without the consent of such other participating political subdivisions.”

**4.j. West Point Library Discussion - Percy C. Ashcraft, County Administrator**

Mr. Ashcraft said West Point had hoped to move the current library into the space the Sheriff’s office is currently in, and move the Sheriff’s office to the old School Board building. They had estimated the project would cost about \$500,000 and Town Council had committed to that amount. However, estimates for upgrading the new space are coming in at just over \$1 million. They asked Pamunkey Regional Library for \$100,000 and are asking for \$300,000-\$400,000 from the County.

Supervisor Garber said Upper King William doesn't even have a physical library, it is rented. He said West Point has a 100-person meeting room and UKW’s holds 50. He is not in favor.

Chairman Moren asked the time frame for a decision. Mr. Ashcraft said if there's not a funding commitment, West Point will not move forward and bid out the project. Chairman Moren asked if they could downsize to fit their budget.

Vice Chair Hodges said the current West Point Library building used to belong to the friends of West Point library and they gifted it to the town.

Mr. Ashcraft said Mr. Edwards could come to the November work session to provide more information and answer the Board’s questions.

**4.k. Resolution22-80R - Amend Resolution 22-80 - Nita McInteer, Human Resources Manager**

Ms. McInteer said the minimum salary for the Treasurer and Deputy positions per the Virginia Compensation Board were updated after the approved budget was published to their website

making the amounts in Resolution 22-80 incorrect. She presented a revised resolution for the Board's consideration.

Vice Chair Hodges made a motion to approve Resolution 22-80R. Supervisor Moskalski seconded. The Chairman called for any discussion. The members were polled:

Supervisor, 3rd District: Stephen K. Greenwood	Aye
Supervisor, 1st District: William L. Hodges – Vice Chair	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Nay
Supervisor, 2nd District: Travis J. Moskalski	Aye
Supervisor, 5th District: Edwin H. Moren, Jr. – Chairman	Aye

**RESOLUTION 22-80R**  
**AMENDMENT TO THE KING WILLIAM COUNTY FISCAL YEAR 2023 BUDGET**  
**SALARIES & GENERAL EXPENDITURES FOR TREASURER OFFICE**

**WHEREAS** the King William County Board of Supervisors (Board) wishes to amend its Fiscal Year (FY) 2023 Budget for salaries and general expenditures of the Treasurer's office;

**NOW, THEREFORE, BE IT RESOLVED** that the King William County Board of Supervisors does hereby authorize and appropriate the following amendments within the 2022-2023 Budget, which monies shall be expended for purposes as authorized and approved by the Board:

FUND/ORGANIZATION

General Fund

Expenditures:

Reduce	\$	<del>32,552</del>	<b>28,795</b>	Department Salaries & Fringe
Increase	\$	<del>30,000</del>	<b>26,243</b>	Professional Services
Increase	\$	2,000		Postal Service
Increase	\$	152		Travel (Convention & Education)
Increase	\$	400		Dues & Associations

**DONE** this 3rd day of October, 2022.

**Agenda Item 5. BOARD OF SUPERVISORS' REQUESTS**

Supervisor Greenwood said he wants more information from Mr. Edwards regarding the library. He said he would like a white board of items discussed and project tracking and it should be shared with the public.

Supervisor Garber congratulated Amanda Tevis on her first day as King William County Director of Social Services and thanked Mr. Ashcraft for stabilizing the Department. He said Fort Myers is struggling and he thanked people for coming.

Vice Chair Hodges thanked people for coming. He said things in Florida are still bad. He said West Point originally was going to present the library idea before the last budget but decided to wait.

Supervisor Moskalski said he's looking forward to the All Points Broadband presentation at the next meeting.

Chairman Moren said there was a lot of damage in Florida from the storm. He thanked everyone for the information presented and said he wants to look at mid to long range planning.

**Agenda Item 6. CLOSED MEETING**

**6.a. Motion to Convene Closed Meeting**

Supervisor Moskalski made a motion to convene in closed meeting in accordance with Section 2.2-3711 (A)(1) of the Code of Virginia to consider a personnel matter involving the appointment of individuals to Boards and Commissions and involving the promotion of a specific public employee. Vice Chair Hodges seconded the motion. The Chairman called for any discussion. The members were polled:

Supervisor, 1st District: William L. Hodges – Vice Chair	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski	Aye
Supervisor, 3rd District: Stephen K. Greenwood	Aye
Supervisor, 5th District: Edwin H. Moren, Jr. – Chairman	Aye

**6.b. Motion to Reconvene in Open Session**

Supervisor Moskalski made a motion to reconvene in Open Session. Vice Chair Hodges seconded the motion. The Chairman called for any discussion. The members were polled:

Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski	Aye
Supervisor, 3rd District: Stephen K. Greenwood	Aye
Supervisor, 1st District: William L. Hodges – Vice Chair	Aye
Supervisor, 5th District: Edwin H. Moren, Jr. – Chairman	Aye

**6.c. Certification of Closed Meeting**

Supervisor Moskalski moved for adoption of Standing Resolution 1 (SR-1) in accordance with Section 2.2-3712 (D) of the Code of Virginia, 1950, as amended; the motion was seconded by Supervisor Garber. The Chairman called for any discussion. The members were polled:

Supervisor, 2nd District: Travis J. Moskalski	Aye
Supervisor, 3rd District: Stephen K. Greenwood	Aye
Supervisor, 1st District: William L. Hodges – Vice Chair	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr. – Chairman	Aye

**STANDING RESOLUTION – 1 (SR-1)**

**A RESOLUTION TO CERTIFY COMPLIANCE WITH THE FREEDOM OF INFORMATION ACT REGARDING MEETING IN CLOSED MEETING**

**WHEREAS**, the King William County Board of Supervisors has convened a closed meeting on this date pursuant to an affirmative recorded vote, and in accordance with the provisions of the Virginia Freedom of Information Act; and,

**WHEREAS** Section 2.2-3712 (D) of the Code of Virginia requires a certification by the King William County Board of Supervisors that such closed meeting was conducted in conformity with Virginia law,

**NOW, THEREFORE, BE IT RESOLVED** that the King William County Board of Supervisors on this 3rd day of October, 2022, hereby certifies that, to the best of each member’s knowledge:

1. Only public business matters lawfully exempted from open meeting requirements under the Freedom of Information Act were heard, discussed, or considered in the closed meeting to which this certification resolution applies, by the King William County Board of Supervisors.
2. Only such public business matters as were identified in the motion convening the closed meeting were heard, discussed, or considered by the King William County Board of Supervisors.

**DONE** this the 3rd day of October, 2022.

**6.d. Action on Closed Meeting (if necessary)**

No action was taken as a result of the Closed Meeting.

**Agenda Item 7. APPOINTMENTS**

**Resolution 22-86 - Appointment(s) to Social Services Advisory Board**

Supervisor Moskalski made a motion to approve Resolution 22-86 appointing Robert Hardwick to the Social Services Advisory Board for a One-Year term expiring September 30, 2023; Jason Brown for a Two-Year term expiring September 30, 2024; and Veda Frazier for a Three-Year term expiring September 30, 2025. Vice Chair Hodges seconded the motion. The Chairman called for any discussion. The members were polled:

Supervisor, 3rd District: Stephen K. Greenwood	Aye
Supervisor, 1st District: William L. Hodges – Vice Chair	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski	Aye
Supervisor, 5th District: Edwin H. Moren, Jr. – Chairman	Aye

**RESOLUTION 22-86  
APPOINTMENT(S) TO THE SOCIAL SERVICES ADVISORY BOARD**

**WHEREAS** the King William County Board of Supervisors established the King William County Social Services Advisory Board on May 23, 2022 in accordance with Virginia Code § 63.2-305 consisting of five citizen members to be appointed by the King William County Board of Supervisors, plus the County Administrator as an *ex officio* member, with initial appointments of citizen members as follows: (i) one member for a term of one year; (ii) one member for a term of two years; (iii) one member for a term of three years, and (iv) two members for terms of four years, and subsequent appointments for a term of four years each, except that appointments to fill vacancies that occur during terms shall be for the remainder of these unexpired terms; and

**WHEREAS** the Board of Supervisors now desires to make appointments to the Social Services Advisory Board; and

**WHEREAS** three applicants have expressed interest in serving on the Social Services Advisory Board – Jason Brown, Veda Frazier, and Robert Hardwick;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors of King William County, Virginia that the following individual(s) be appointed to the Social Services Advisory Board for the following term(s):

<u>Name:</u>	<u>Term</u>	<u>Expiration</u>
Robert Hardwick	One-Year	September 30, 2023
Jason Brown	Two-Year	September 30, 2024
Veda Frazier	Three-Year	September 30, 2025

**DONE** this 3rd day of October, 2022.

**Resolution 22-87 - Appointment(s) to King William County VA250 Planning Committee**

Vice Chair Hodges made a motion to approve Resolution 22-87 appointing David Brown, Karena Funkhouser, Sarah Heinsman, Shaleigh Howells, and Debi Moren to the VA250 Planning Committee through the commemoration period of 2022-2026. Supervisor Garber seconded the motion. The Chairman called for any discussion. The members were polled:

Supervisor, 1st District: William L. Hodges – Vice Chair	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski	Aye
Supervisor, 3rd District: Stephen K. Greenwood	Aye
Supervisor, 5th District: Edwin H. Moren, Jr. – Chairman	Aye

**RESOLUTION 22-87  
APPOINTMENT(S) TO THE VA250 PLANNING COMMITTEE**

**WHEREAS** the King William County Board of Supervisors established the King William County VA250 Planning Committee via Resolution 22-66 on August 22, 2022 to plan and coordinate programs occurring within the County and communicate regularly with VA250 in order to promote and commemorate the 250th anniversary of Virginia's participation in American independence; and

**WHEREAS** the Board of Supervisors now desires to make appointments to the VA250 Planning Committee; and

**WHEREAS** five applicants have expressed interest in serving on the VA250 Planning Committee – David Brown, Karena Funkhouser, Sarah Heinsman, Shaleigh Howells, and Debi Moren;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors of King William County, Virginia that the following individual(s) be appointed to the VA250 Planning Committee through the commemoration period of 2022-2026:

David Brown, Karena Funkhouser, Sarah Heinsman, Shaleigh Howells, and Debi Moren.

**DONE** this 3rd day of October, 2022.

**Agenda Item 8. ADIOURN OR RECESS**

Supervisor Greenwood made a motion to adjourn the meeting; seconded by Supervisor Garber. The Chairman called for any discussion. All were in favor with none opposing.

COPY TESTE:

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Edwin H. Moren, Jr., Chairman  
Board of Supervisors

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Christine H. Branch  
Deputy Clerk to the Board of Supervisors

# ATTACHMENT A



County of King William, Virginia

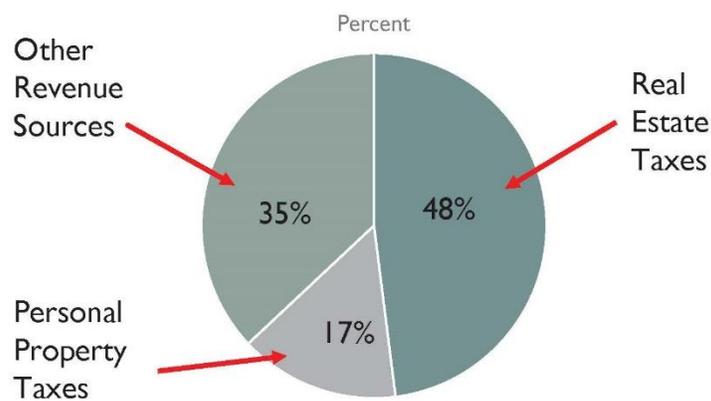
## COUNTY EFFICIENCY OPPORTUNITIES

1. KWC Assessment Office
2. Prorating Personal Property

Karena Funkhouser  
Commissioner of the Revenue  
October 3, 2022

## County Revenue Summary

2022 Adopted



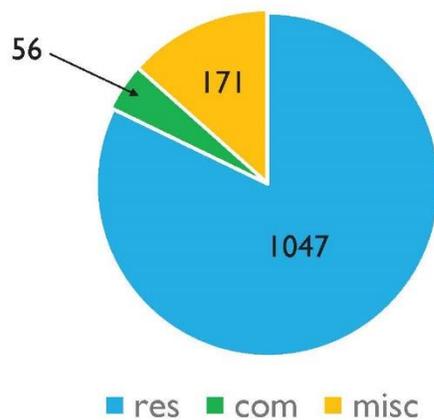
### ATTACHMENT A

APPROVED Minutes of the King William County Board of Supervisors  
Work Session Meeting of October 3, 2022

## Residential Certificates of Occupancy Issued



## 2020 PERMITS ISSUED



Total Value =  
**\$48,635,940**



**Assumption of Revenue Loss  
From  
2020 Building Permits**

**\$29,114,493 – 11,233,521 = \$17,880,972**

**\$17,880,972 \* 20% \* \$0.86/\$100 = **\$30,755****



**BUILDING PERMITS  
VALUE INCREASES NOT CAPTURED TODAY**

1. New Dwelling Phase %
2. Renovations
3. Additions
4. Garages (1- \$12K, 2- \$24K)
5. Decks & Porches
6. Signs
7. Homesite Clearing (\$40K)
8. In Ground Swimming Pools (\$25K)
9. Piers and Sea Walls
10. Other Accessory Structures (Barns, Sheds, Car Ports ...)



## Real Estate Ratio Revenue Impact



## Salary for Assessor Office Staff Local County Postings (2022)

<u>Position</u>	<u>Salary Range</u>	<u>County</u>
Real Estate Director (CIR)	- \$88 – \$149K	Chesterfield
Real Estate Appraiser III	- \$58 - \$99K	Chesterfield
Real Estate Appraiser III	- \$55 - \$71K	James City
Real Estate Appraiser II	- \$55 - \$94	Chesterfield
Real Estate Appraiser II	- \$48 - \$62K	James City
Real Estate Appraiser I	- \$45 - \$58K	James City
Real Estate Technician	- \$36 - \$57K	Prince George



## SAVINGS/ REVENUE OPPORTUNITIES (ANNUAL ESTIMATE)

Annual Cost General Assessment -	\$100,000
Building Permits -	\$ 30,000
Maximize Public Service Revenue -	\$ 20,000
Increase from Biennial Reassessments -	<u>\$ 63,000</u>
Total	\$ 213,000



## OPTION ONE – DO NOTHING

### Pros

- Status Quo

### Cons

- **Contractor Interest and Availability Risk**
- **No revenue from building permits**
- **No Biennial Increase in Value** (other than new dwellings)
- **Declining revenue from Public Service Corporations**

**Annual Cost = \$100,000**



## OPTION II – CREATE ASSESSMENT OFFICE

### Pros

- Biennial Increases in Value
- Maximum Public Service Corp. Revenue
- Revenue from Building Permits

### Cons

- Two additional staff
- New Department Overhead Expenses
- No familiarity with KWC
- No Inhouse Knowledge (systems)
- Lose Comp Board Funding

Personnel Cost = \$192,000



## OPTION III – COR ASSESSMENT OFFICE

### Pros

- Biennial Increases in Value
- Maximize Public Service Corp Revenue
- Revenue from Building Permits
- Inhouse Knowledge & Experience
- Maximize State School Funding
- Keep Comp Board Funding

### Cons

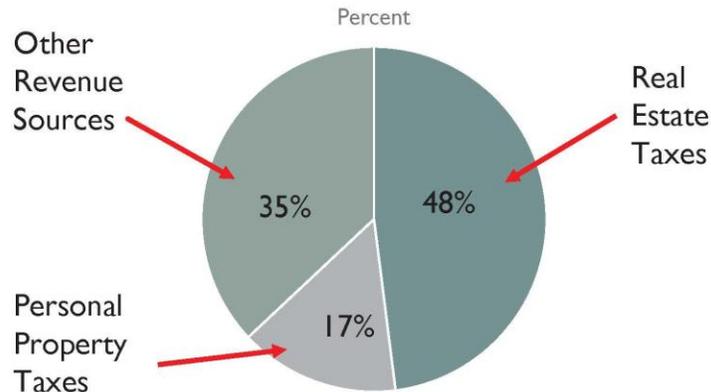
- One additional staff required

Personnel Cost = \$ 75,000



## County Revenue Summary

2022 Adopted



### Legislative Studies/Reports

#### Study of Local Property Tax Assessment Certifications

- ▶ Budget language requires the Department to study and develop a proposal to require that all individuals who conduct local property tax assessments receive state certification and ongoing recertification to ensure more effective, consistent, and equitable assessments across all jurisdictions in Virginia
  - ▶ Consultation required with various stakeholder groups
- ▶ The Department must report its findings to the Governor and the Chairs of the House Committee on Finance and the Senate Finance and Appropriations Committee by November 1, 2022





## Assessment Recommendation

**CREATE AN ASSESSMENT OFFICE AFTER PERFORMING ADDITIONAL RESEARCH TO BETTER IDENTIFY THE POTENTIAL REVENUE AND COSTS ASSOCIATED WITH CREATING AN ASSESSMENT OFFICE TO INCLUDE INPUT FROM THE PLANNING DEPARTMENT, FINANCE DEPARTMENT & OTHER COR OR ASSESSOR**

## PRORATING PERSONAL PROPERTY

### Background:

- State allows prorating in two categories
  - Boats
  - Motor Vehicles, Trailers, Motorcycles & RVs
- 74 Localities in State prorate
  - Avg Population for prorating = 117,547
  - Avg Population for non-prorating = 23,248



## MODEL DATA 2022

<u>Category</u>	<u>Count</u>	<u>Value</u>	<u>Avg Price</u>	<u>Increase</u>
Bikes	655	\$ 3,730,355	\$ 12,197	54
Boats	1,631	\$ 5,338,306	\$ 6,346	14
Cars	12,308	\$133,694,514	\$ 22,345	5385
Trucks	6,428	\$ 88,701,618	\$ 27,275	(4767)
Vans	606	\$ 3,761,346	\$ 11,749	(216)
Rvs	70	\$ 1,876,459	\$ 52,725	3
Trailers	5,694	\$ 12,913,110	\$ 4,486	194



## PRORATING PERSONAL PROPERTY

### Motor Vehicles Model

Description	Value
Average Vehicle Value	\$ 11,614
New Vehicles Year	357
Tax Rate	\$ 2.65
New Vehicles / Month	30
Total 12mo Tax per Vehicle	\$ 308

**Additional Revenue \$60,015**

Month	Month Value	Total Revenue	Per Vehicle
January	12	\$ 9,233	\$ 308
February	11	\$ 8,464	\$ 282
March	10	\$ 7,694	\$ 256
April	9	\$ 6,925	\$ 231
May	8	\$ 6,155	\$ 205
June	7	\$ 5,386	\$ 180
July	6	\$ 4,617	\$ 154
August	5	\$ 3,847	\$ 128
September	4	\$ 3,078	\$ 103
October	3	\$ 2,308	\$ 77
November	2	\$ 1,539	\$ 51
December	1	\$ 769	\$ 26
<b>Total</b>		<b>\$ 60,015</b>	



## TOTAL ADDITIONAL REVENUE

County Cars, Trucks & Vans	\$ 60,015
County Trailers	\$ 6,270
Town Cars, Trucks & Vans	\$ 3,230
Town Trailers	\$ <u>161</u>
<b>TOTAL:</b>	<b><u>\$ 69,676</u></b>

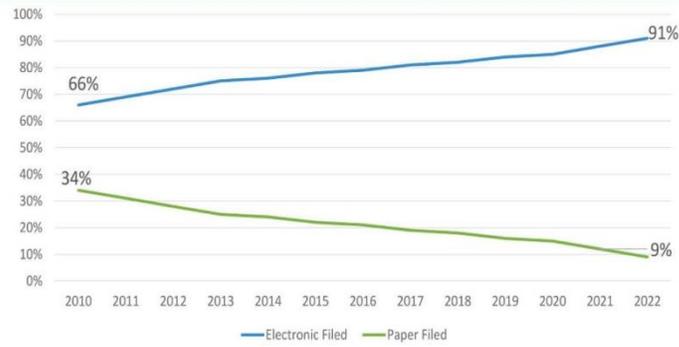


## PRORATING ANNUAL COST

• Personnel	\$ 54,000
• On-Line Vehicle Valuation Service	\$ 2,000
• Postage	\$ 8,154
• Printing	\$ 2,700
• Other Expenses	?
Total:	<b><u>\$ 66,854</u></b>



### Individual Returns Filed by Medium, CY 2010 – CY 2022



Note: CY 2022 data through August 1, 2022.

