AMENDED MINUTES
KING WILLIAM COUNTY BOARD OF SUPERVISORS
SPECIAL CALLED MEETING OF FEBRUARY 10, 2021

A special called meeting of the Board of Supervisors of King William County, Virginia, was held on the 10th day of February, 2021, beginning at 7:00 p.m. via Zoom.

Agenda Item 1. CALL TO ORDER

Chairman Moskalski called the meeting to order.

Agenda Item 2. ROLL CALL

The members were polled:

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

Agenda Item 3. SPECIAL MEETING MATTERS

Chairman Moskalski noted an amendment to the agenda to add a Closed Session after Item 4.

a. Discussion of 2021 Assessment

Steve Hudgins, Interim County Administrator, presented materials for discussion of the 2021 Reassessment. As of February 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 3rd date. The new construction should have been followed up after the August 3rd date and entered into the system to ensure accurate values for the 2021 assessment. There are multiple documented cases where visits did not occur for several weeks after multiple follow-up requests by property owners.

Rod Compton (Property Unit Director), David Seay (Real Estate Assessor), and Terry Born (Commercial Real Estate Appraiser who provided training for the Board of Equalization) of the State Department of Taxation were present via Zoom. Mr. Compton said there is the option to revoke the 20-21 tax assessment and revert to the 2015 assessment. There is a six-year maximum time frame between assessments allowed by state code. Mr. Compton said the code stipulates 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.

Supervisor Hodges asked if this would affect the amount given to schools. Mr. Compton said he doesn't know what impact revoking the assessment would have on schools or public entities.

Supervisor Hodges asked how familiar they were with the county's situation and number of errors. Mr. Compton said he's done a cursory review and couldn't give advice on whether to reassess or try to fix the errors.

Supervisor Garber asked about the cut-off for changes to the Land Book and if changing it would affect anything. Mr. Compton said changing the Land Book is considered a reassessment. Supervisor Hodges said there were a lot of errors still on the Land Book according to Patricia Norman, Circuit Court Clerk. Supervisor Greenwood said he was told the numbers entered in the Land Book were correct but it was somehow misprinted.

Chairman Moskalski asked about analyzing the data against sales. Mr. Seay said he had a cursory look and it seemed clear and appropriate for the county as far as resale – 97% - which seemed correct.

Chairman Moskalski asked what reasons others had for negating reassessments. Mr. Compton said he knew of two others which both appeared to be negated before the reassessment was completed.

Chairman Moskalski said there's been a failure to follow procedure and asked what the county's options are.

Andrew McRoberts of Sands Anderson ~~provided various options including~~ said there are four options: 1) accepting the assessment and allowing the Board of Equalization to hear appeals of property owners to correct the errors; 2) have BRIGHTMINDS, LLC ~~or another person/company~~ correct errors, 3) have another person/company correct the errors, or 4) invalidate the entire assessment.

The Board questioned the performance bond issued by BRIGHTMINDS and terms involved. Mr. McRoberts said legal advice would be discussed in closed session first. He hasn't reviewed the performance bond but compared it to making a claim to an insurance company. He said the bond issuer will most likely hire someone to fix the reassessment problems and it is unlikely they will find someone who will come in and clean up someone else's mess. They may have to hire a full-time assessor as staff to do it.

Vice Chair Moren asked if someone out of state could perform the reassessment. Mr. Compton said they would have to be licensed in Virginia and be certified by the state. He said there is precedent for that to happen.

Supervisor Greenwood asked who would hire the person/firm to fix the reassessment. Mr. McRoberts said probably the surety company. Supervisor Greenwood said BRIGHTMINDS has refused to come back and says there were no errors. The person who did the assessments, Mr. Chastang, has since quit. He said he heard from citizens saying they contacted Mr. Chastang of BRIGHTMINDS, LLC and never heard back from him.

Supervisor Garber said he also received calls from citizens complaining of Mr. Chastang's arrogance and said he's not the guy to clean up this mess. He also believed proper treatment of county employees was in the contract.

Emily Teagle, Fiscal Specialist Senior, noted data entry errors, new construction entries not entered, and lack of parcel visits. She worked with Mr. Chastang and sent him monthly updates which included new construction.

Olivia Lawrence, Clerk to the Board, stated Mr. Chastang was not forthcoming with information for FOIA requests and was not available for citizens.

The Board commended both Ms. Teagle and Ms. Lawrence.

Karena Funkhouser, Commissioner of the Revenue, stated she would reassume the responsibilities of real estate assessments if the Board wished, provided she has additional staff.

Supervisor Greenwood said the Board would like an in-house assessment office and he thinks it would be good for the Commissioner of Revenue office to take this over.

Supervisor Hodges asked Ms. Teagle and Ms. Lawrence their opinion on what should be done. Ms. Teagle said she understands the pros and cons of redoing the assessment and can't give an opinion. Ms. Lawrence said the county may face litigation from citizens if the assessment is not thrown out.

Vice Chair Moren said he thinks the assessment should be trashed and started over.

Mary Sue Bancroft, Treasurer, stated there would be no room for all citizens to be heard by the Board of Equalization and many did not attempt to be heard. Ms. Bancroft stated it would be best if the Commissioner of the Revenue's Office receive the assessment responsibilities once again. She said some think they'll never be heard and many haven't even tried. She believes it would be fair to scrap the assessment and let the Commission of Revenue take over.

Agenda Item 4. PUBLIC COMMENT

Chairman Moskalski apologized for not seeing the errors in the assessment sooner and said he personally will do all he can to get things back on track.

Chairman Moskalski open the public comment period.

1. Raymond Carter, of District 1, stated the Commissioner of the Revenue should 100% oversee the reassessments and have a certified staff. He said the Board of Equalization should be fix the errors for up to three years or the reassessment should be cancelled.
2. Brian Hodges, of District 2, noted errors in the Land Book and questioned why there was no quality assurance in the contract. He also questioned why citizens could immediately see the errors but the contractor could not. He said the assessor visited his house, rang his bell, and left. When he got to the door, he called after him but he said he already had everything he needed. Mr. Hodges said the reassessment should be put aside and a plan with qualified people was needed.
3. Tim Vaughan, of District 5, requested the assessments be invalidated ~~and start over with proper insight to restore trust.~~ He said there are numerous problems and we need to engage a professional firm to redo a reliable and accurate assessment with a trustworthy outcome. In doing this, the Board will have shown they're willing to make difficult decisions to restore public trust. He thanked Olivia Lawrence for her quick responses and Ed Moren and the Board for their consideration.
4. Shakeena Rogers, of District 5, questioned the status of the Economic Development Authority COVID-19 Grants. The topic of this meeting being the reassessment, Chairman Moskalski asked Ms. Rogers to email him directly and he will address her question.
5. Fred Krauss, of District 3, ~~requested the assessment be invalidated due to state code violations and noted many new constructions were not assessed.~~ said we need to revert to the 2015 assessment and action needs to be taken to prevent errors in the future. He said code violations by the county and the assessors need to be addressed and corrected.
6. Joann Schmidt, of District 1, requested the assessment be invalidated and noted she saw a 97% increase while her neighbors saw a 37% increase. She said she will have to double her tenants' rent to pay the taxes and businesses will leave. Her tenants are West Point Chiropractic and The Lazy Cow. ~~and would need to increase the rent for her tenants.~~ Chairman Moskalski said the assessment was supposed to equalize the rate and estimated many should have seen a 25-30% increase. The Board was going to drop the rate so the overall increase wouldn't have been so drastic.
7. Steve Saldurim (sp), of District 4, requested the assessment be disregarded and redone. He stated he went through the property cards and found numerous errors. Also, the assessor never got out of the car to assess his property.

8. Chris Couch, of District 5, noted his 3,000 square foot green house was missed during the assessments and so he chose to make them aware of the error. He said the accuracy is missing bringing into question the legitimacy of the taxes. The governance of this project needs to be better including better reporting and communication. The public needs a better explanation of the process.

There being no further public comments, Chairman Moskalski closed the public hearing.

Agenda Item 5. CLOSED SESSION

a. Motion to Convene Closed Meeting

Upon motion of Supervisor Moren, seconded by Supervisor Greenwood, the Board acted to convene a Closed Meeting pursuant to § 2.2-3711 (A)(8) of the Code of Virginia to consult with legal counsel on a specific legal matter regarding BRIGHTMINDS, LLC requiring the provision of legal advice by counsel.

The roll call vote on the motion was as follows:

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

b. Motion to Reconvene in Open Session

Having completed the Closed Meeting, Chairman Moskalski reconvened the regular meeting back to order in Open Session.

c. Certification of Closed Meeting

Chairman Moskalski called for a motion to approve Standing Resolution 1 (SR-1) In accordance with Section 2.2-3712~~7~~(D) of the Code of Virginia, 1950, as amended.

Supervisor Hodges moved that the King William County Board of Supervisors adopt the following SR-1 Resolution certifying that the Closed Meeting was conducted in conformity with the requirements of the Virginia Freedom of Information Act; the motion was seconded by Supervisor Moren.

Chairman Moskalski announced the motion was properly moved and properly seconded; he called for any discussion. There being no discussion among Board members SR-1 was adopted.

The roll call vote in favor of this motion was as follows:

Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr. – Vice Chair	Aye
Supervisor, 3rd District: Stephen K. Greenwood	Aye
Supervisor, 1st District: William L. Hodges	Aye
Supervisor, 2nd District: Travis J. Moskalski – 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)~~1~~ 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 10th day of February, 2021, 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 10th day of February, 2021.

d. Action on Closed Meeting

Chairman Moskalski said it was the Board's intention to hold a Public Hearing to invalidate the assessment.

Upon the motion of Supervisor Garber, seconded by Supervisor Hodges ~~Moren~~, the Board authorized counsel to enter an order to the court to ~~the~~ extend the reassessment period by 90 days and to make clear the assessment is not done by the following roll call vote:

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

Upon the motion of Supervisor Greenwood, seconded by Supervisor Moren ~~Hodges~~, the Board authorized counsel to enter an order to the court to disband the Board of Equalization by the following roll call vote:

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

Upon the motion of Supervisor Moren, seconded by Supervisor Greenwood, the Board instructed staff to publish intent to amend the assessment Ordinance date of January 1, 2021 to January 1, 2023 by the following roll call vote:

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

Chairman Moskalski said the Board's intent is to start the reassessment over. There will need to be further discussions with the Commissioner of Revenue and an advisory board will be formed to oversee the process. He thanked staff for their work and said it was the fault of the contractor. He thanked legal counsel and the State Board of Taxation representatives for their time and assistance. He thanked the citizens for bringing the problems forward and making them clear. He said county staff will contact those with hearings scheduled to inform them the reassessment is cancelled.

Agenda Item 6. ADJOURN

Upon motion of Supervisor Hodges, second by Supervisor Greenwood, the meeting was adjourned by the following roll call vote:

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

COPY TESTE:

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Travis J. Moskalski, Chairman	Christine H. Branch (Reviewed via Zoom)
Board of Supervisors	Deputy Clerk to the Board