

BOARD OF SUPERVISORS MINUTES

MAY 28, 2024

At a Worksession of the Orange County Board of Supervisors held on Tuesday, May 28, 2024, beginning at 4:00 p.m., in the Meeting Room of the Public Safety Building, 11282 Government Center Drive, Orange, Virginia. Present: R. Mark Johnson, Chairman; Keith F. Marshall, Vice Chairman; Eduward M. Van Hoven; Crystal D. Hale; and J. Bryan Nicol. Also present: Theodore L. Voorhees, County Administrator; and Alyson A. Simpson, Chief Deputy Clerk.

RE: REAL ESTATE ASSESSMENT NEXT STEPS; BOARD OF EQUALIZATION AND PROPOSED ASSESSMENT TIMELINES

Glenda E. Bradley, Deputy County Administrator, reminded the Board that action was taken last summer to move toward creation of an in-house Real Estate Assessment Department with the overall goal of improving customer service while also maintaining equity in the distribution of the tax burden. She reported that legislation had since been adopted by the General Assembly which added Orange County to the list of counties authorized to have an assessment department outside of the Commissioner of the Revenue's Office. Therefore, at this time, it was appropriate for the Board to consider several next steps.

Charley Haney, County Assessor, and Ms. Bradley reviewed a PowerPoint Presentation, which included information on the following topics: the importance of the real estate assessment process; an update on the status of the in-house assessment department; an update on the current real estate values; options and recommendations for establishing a board of equalization; the current timeline for assessments and tax levies; the recommendation to adopt a hybrid timeline for assessments and tax levies; the one-time "short" tax year to achieve the hybrid timeline; and a summary of requested Board action.

Discussion ensued among the Board regarding: the current estimated 35% undervaluation in real estate since the 2020 assessment and what that represented in tax revenue; factors to achieve "100%" valuation; use of Orange County sales data; collaboration among the Board members to select the members of the Board of Equalization; clarification on when the new real estate values would be applied; applicability of the "short" tax year concept, which was just a formality to adjust the tax year without any impact to taxpayers; previous establishment of the billing cycle and the tax year in County ordinance; qualifications of Board of Equalization members; and a review of requested Board action.

The Board of Supervisors took the information under advisement at this time, understanding that necessary action items for adoption or consideration would be presented at a future meeting.

RE: DRAFT BOARD OF SUPERVISORS' STRATEGIC FOCUS AREAS AND PRIORITIES

Ashley Jacobs, Management Analyst, presented the draft Board of Supervisors' Strategic Focus Areas and Priorities for discussion and consideration, noting this followed the Board's work at its Retreat in January to reaffirm its focus areas and to establish a vision, mission, and updated strategic priorities.

Discussion ensued among the Board regarding: a modification to the mission statement language.

By consensus, the Board approved the Strategic Focus Areas, including the vision statement, mission statement, and strategic priorities, and authorized staff to move forward with marketing and publishing the document, as modified.

RE: ADJOURN

There being no further business to discuss, the Board concluded its Worksession at 4:58 p.m.

R. Mark Johnson, Chairman

Theodore L. Voorhees, County Administrator