

**REPORT OF THE
GLOUCESTER COUNTY
BOARD OF EQUALIZATION
2020 SESSION**

July 31, 2020

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SECTION I

MEMBERS OF THE BOARD

Name	Occupation	Appointment
Patricia J. Snyder (Chairperson) 3045 Hughes Lane Hayes, VA 23072	Real Estate Broker	Three year term Expires 12/31/21
Willard S. Grant (Secretary) PO Box 36 Ware Neck, VA 23178	Citizen Representative	Three year term Expires 12/31/22
Marshall W. Cook, III P.O. Box 334 Hayes, VA 23072	Citizen Representative	Three year term Expires 12/31/21
B. Kay Van Dyke 7245 Hopkins Circle Gloucester, VA 23061	Citizen Representative	Three year term Expires 12/31/20
Ashley Miller PO Box 1493 Gloucester, VA 23061	Legal/Financial	Three year term Expires 12/31/21

SECTION II
STATISTICAL SECTION

A. Total number of properties reviewed: **50**

B. Properties reviewed by property classification:

Residential	42
Commercial	5
Multi-Family	0
Industrial	0
Land Use	3
Exempt	0

C. Number of appeals where values changed:

Reduced	18
Increased	2
Total	20

D. Changes by property classification:

	<u>Reduced</u>	<u>Increased</u>	<u>Total</u>	<u>Net Value Change</u>
Residential	17	1	18	-244,325
Commercial	1	1	2	-114,320
Multi-Family	0	0	0	0
Industrial	0	0	0	0
Land Use	0	0	0	0
Exempt	0	0	0	0

E. Net Value Change for all properties reviewed: **-358,645**

SECTION III

SUMMARY AND OBSERVATIONS OF THE BOARD

The Board of Equalization met on July 14, 2020 to organize and elect officers. The Board held hearings on July 15 and 16 to hear 50 appeals. The Board met on July 21 to approve minutes, to issue orders, and to complete this report.

The Board very much appreciates the work of County Assessor, Daniel Thomas, and Caroline Proulx and Nick Plessinger of the Real Estate Assessment Office. They attended all hearings to provide information and support the Board. We also appreciate the support of the entire Assessor's staff who worked long hours to address the concerns of the many taxpayers who took advantage of the informal appeals process. Without the diligence of the staff during the informal and formal assessment reviews, the Board could not have successfully completed its work as scheduled. The availability of accurate photography, property line overlays and automated valuation models facilitated the Board's review of citizen's complaints regarding lack of uniformity and assessment above fair market.

The number of appeals (50) heard by the Board this year was approximately five times the number appealed in 2017 (11). The Board has the following observations to address the causes of the increased number of appeals:

1. The three years between assessments in 2017 and 2020 is one year more than the typical 2-year cycle. The longer the interval, the more changes that accrue in the assessments. The Board recommends that Board of Supervisors restore the 2-year assessment cycle and schedule the next assessment in 2022.
2. This was the first assessment in Gloucester for the Assessor. The Assessor was diligent in getting up to speed, but the steep learning curve was made more challenging by using an outside entity to perform a mass appraisal. As a result, the Board offers the following observations to be addressed by the Real Estate Assessment Office before the next assessment:
 - a. **Re-evaluate use of Second Home Site concept to adjust value of land assessment** – Prior to 2017, the Assessor's Office added a category to the assessment valuation model (database) to account for more than one existing habitable dwelling on a property. Applying this adjustment uniformly in 2017 brought assessments, particularly for waterfront properties, more in line with actual sales. In this 2020 assessment, the second home site concept caused confusion among taxpayers and county employees. We suggest the Assessor's office prepare a written justification for using the second home site concept or develop other

methods to assess properties with more than one existing habitable dwelling uniformly. Have the assessment method reviewed by the County Attorney.

- b. **Address potential negative impact on the value of unflooded properties caused by periodic flooding of public access roads to the property** – It is particularly aggravating for an owner not to have access to a home because the public access is impassible due to flooding for approximately 60 days a year. This circumstance should be addressed in the property assessment process.
- c. **Re-evaluate increase in assessments of manufactured homes** – The Board finds it not credible that the value of a 43-year-old manufactured home (post HUD) increased 20% since the last assessment in 2017.
- d. **Address potential negative impact of odor and noise nuisances of properties near the Waste Management - Middle Peninsula Landfill** – Several taxpayers noted the assessment of their properties near the landfill did not consider the negative impact of odor and noise nuisances coming from the facility.
- e. **Address lack of access at low tide to navigable water when assessing waterfront property** – Waterfront properties with such lack of access would be expected to have lower assessments than unaffected properties. New buyers may not be aware of the issue. Consider requiring waterfront properties be shown to prospective buyers at both low and high tide.
- f. **Work with Gloucester Planning & Zoning to review zoning classifications of properties along Old Rt 17 (Hayes Road) for uniformity** – Here are three examples. One is consistent; two are not:

Address	Mapped as:	Zoned as:	Comment
2348 Hayes Rd	Commercial	SF-1	Inconsistent
2384 Hayes Rd	Commercial	B-1	Consistent
2359 Hayes Rd	Residential	B-1	Inconsistent

The Board of Equalization hopes these observations will be useful to the Board of Supervisors as they continue to monitor the assessment process for the County. We would remiss if we did not report to you the compliments received regarding the helpfulness, politeness, and professional demeanor of the County Assessor and staff members. We were pleased as citizens that those who were appealing, while they may have disagreed with the valuation of their property, almost without exception stated that they had been well treated by a polite and responsive staff.

The Board is willing to meet with the Board of Supervisors if necessary, to answer any further questions that you might have.

Respectfully submitted,

Patricia J. Snyder, Chairman
Willard S. Grant, Secretary
Marshall W. Cook, III
Ashley Miller
B. Kay Van Dyke