

8. DISCUSSION REGARDING 2012 GENERAL REASSESSMENT

A. EVALUATION OF PROPOSALS

As you know, the Code of Virginia requires a general reassessment of real property in every county at least once every six years. Because of Southampton County's physical size (600 sq. miles), it generally takes about 16-18 months to complete the project. In order to meet our target date of completing the General Reassessment by January 1, 2012, it is necessary that we quickly move forward and commence the work.

Attached herewith you will find a copy of our Request for Proposals (RFP) for Reassessment Services. It has been advertised locally in the Tidewater News and on our website and unsolicited copies have been mailed to five (5) Virginia companies that are pre-approved by the Virginia Department of Taxation and specialize in this type of work. Proposals are due by 4:00 p.m. on Wednesday, July 7. I am hopeful that the Board will officially adopt a "Notice of Intention to Award" at its regular meeting on July 26 and the project can officially commence ten days following, on August 6.

I am seeking your consideration in appointing two members to assist Mrs. Carr and me in evaluating and ranking the proposals, conducting interviews and negotiations, and providing a recommendation for award to the full board. The weighted criteria for evaluating the proposals are included on page 19 of the RFP.

MOTION REQUIRED: **If the Board is so inclined, a motion is required to appoint two members to serve on the committee that will evaluate the proposals, conduct interviews and negotiations, and provide a recommendation for award to the full board.**

B. CONSIDERATION IN APPOINTING A LOCAL BOARD OF ASSESSORS

The Code of Virginia further provides that the General Reassessment may be conducted under the direction of a professional assessor (i.e., the principal officer of the reassessment firm), OR under the general direction of a locally-appointed Board of Assessors, WITH professional assistance from the reassessment firm.

According to the statute, a locally-appointed Board of Assessors must have at least 3 members (but may have one from each district), all of whom must be landowners in the county. Before they may be appointed, each prospective member must attend and participate in a basic course of instruction for real estate assessment conducted by the Virginia Department of Taxation. This appointed Board would then assume overall responsibility for conducting the reassessment, including meeting with

aggrieved property owners and certifying the completed book with the Clerk of the Court upon completion of the project.

Given the controversial nature of reassessments in general, there are clear advantages to involving local landowners early in the process. Conversely, serving on a local Board of Assessors isn't a popular position, and you may have difficulty appointing seven qualified landowners that are willing and have the time to do it. In addition, there's an added expense – if you assume 7 members at the standard rate of \$60 per diem for 25 meetings, it will cost an additional \$10,500 – BUT that's a pittance if it diffuses the majority of local resistance to the work.

The Board of Assessors will likely only need to meet once a month for the first 14 months or so. Once they've accepted the Comprehensive Sales Study and Construction Cost Analysis (prepared by the reassessment firm), and agreed on the method that the reassessment firm will employ in determining fair market value, their role will be limited to monitoring progress until it's time to mail the *Notices of Change in Assessment*. At that point, I anticipate that they'll be meeting several times a week for a couple of weeks responding to objections from aggrieved landowners.

If this is something you'd like to pursue, each member should advise me of their prospective appointee (after checking with them to make sure they'll serve) no later than July 9. I'll seek to coordinate the requisite training by the Virginia Department of Taxation over the course of the following 2 weeks, after which the prospective members will be certified. The official appointments can then be made at your regular meeting on July 26.

ACTION REQUIRED:	If the Board is so inclined, each member must contact me by July 9 informing me of your prospective appointee.
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