

AT A REGULAR MEETING OF THE GLOUCESTER COUNTY BOARD OF SUPERVISORS, HELD ON TUESDAY, MARCH 5, 2024, AT 6:00 P.M., IN THE COLONIAL COURTHOUSE AT 6504 MAIN STREET, GLOUCESTER, VIRGINIA ON A MOTION MADE BY _____, AND SECONDED BY _____, THE FOLLOWING RESOLUTION WAS ADOPTED BY THE FOLLOWING VOTE:

Phillip N. Bazzani, ___;
Ashley C. Chriscoe, ___;
Kenneth W. Gibson, ___;
Christopher A. Hutson, ___;
Michael A. Nicosia, ___;
Robert J. Orth, ___;
Kevin M. Smith, ___;

AN ORDINANCE AMENDING GLOUCESTER COUNTY CODE CHAPTER 16, SECTION 16-88, TAXATION, TO CHANGE THE GENERAL ASSESSMENT AND REASSESSMENT OF REAL ESTATE FROM BIENNIALLY TO EVERY THREE YEARS AND TO CHANGE THE EFFECTIVE DATE OF THE NEXT REASSESSMENT FROM JANUARY 1, 2025 TO JANUARY 1, 2026

WHEREAS, Gloucester County currently undertakes its general reassessment of real property for local real estate taxation purposes every two years; and

WHEREAS, the Virginia General Assembly has amended the Virginia Code to allow some localities in the Commonwealth, including Gloucester County, to conduct their reassessments every three (3) years; and

WHEREAS, the Gloucester County Real Estate Assessor has recommended that the County general real estate assessments be conducted every three (3) years; and

WHEREAS, conducting the general real estate assessment every three (3) years, rather than biennially, will allow more time to properly complete each assessment and will help facilitate accurate valuation of real property values, while maintaining a reassessment cycle which minimizes extreme variations in property valuations, taxes, and County revenue; and

WHEREAS, a public hearing was held on March 5, 2024 to receive public comment regarding proposed amendments to the Gloucester County Code; and

WHEREAS, the Board is desirous of amending Chapter 16, Section 16-88 of the Gloucester County Code to change the biennial general assessment and reassessment of real estate to every three (3) years and to change the effective date for the next reassessment from January 1, 2025 to January 1, 2026.

NOW THEREFORE BE IT ORDAINED AND ENACTED that the following section of Gloucester County Code Chapter 16 – Taxation, is hereby amended as follows:

Sec. 16-88. ~~Biennial assessment established~~ **Assessments every three (3) years.**

There shall be a ~~biennial~~ general assessment and reassessment of real estate **every three (3) years** in the county as provided for in Section 58.1-325~~3~~**2** of the Code of Virginia.

~~The effective date of the first such assessment shall be January 1, 2015.~~ All such reassessments shall be completed and the requirements of Section 58.1-3300 of the Code of Virginia complied with, not later than December 31 of the year of any such reassessment, unless an extension is granted by the circuit court of the county for good cause shown as provided for in Section 58.1-3257 of the Code of Virginia.

The current reassessment scheduled for January 1, 2025 shall be postponed until January 1, 2026, and subsequent general assessments and reassessments shall continue every three (3) years thereafter.

A Copy Teste:

Carol E. Steele, County Administrator

PUBLIC HEARING NOTICE
GLOUCESTER COUNTY BOARD OF SUPERVISORS

Pursuant to the Code of Virginia, the Gloucester County Board of Supervisors will conduct a Public Hearing on Tuesday, March 5, 2024, beginning at 6:00 p.m. in the Colonial Courthouse, 6504 Main Street, Gloucester, Virginia to consider the following:

AN ORDINANCE TO AMEND CHAPTER 16, SECTION 16-88, TAXATION TO CHANGE THE GENERAL ASSESSMENT AND REASSESSMENT OF REAL ESTATE FROM BIENNIALLY TO EVERY THREE YEARS AND TO CHANGE THE EFFECTIVE DATE OF THE NEXT REASSESSMENT FROM JANUARY 1, 2025 TO JANUARY 1, 2026

The Board of Supervisors will consider an ordinance amending Chapter 16, Section 16-88, Taxation of the Gloucester County Code. The proposed amendment is intended to provide for the general assessment and reassessment of real estate to occur every three years rather than every two years, and to change the effective date of the next reassessment from January 1, 2025 to January 1, 2026.

The preceding is a summary, not the full text, of the Ordinance. It is not intended to be a comprehensive representation of all of the Ordinance provisions and does not substitute for the full text of the draft Ordinance, which is available for review on the web at www.gloucesterva.gov, and in the County Administrator's Office at 6489 Main Street, Gloucester, Virginia.

The meeting will be broadcast live through the County website meeting portal at: <https://www.gloucesterva.gov/640/Meeting-Portal> and on Cox channel 48.

All interested parties are invited to express their views on this matter. Citizen comments may be submitted prior to the public hearing by three different methods:

- To submit comments online, complete the [Citizen Comment Submission](http://www.gloucesterva.gov/citizencomment) form (www.gloucesterva.gov/citizencomment). Please follow the instructions on the form to indicate the public hearing on which you want to comment.
- Comments may also be submitted by calling and leaving a message at 804-824-2760. Follow the prompts to leave comments for this specific public hearing, and clearly indicate your name (including spelling if needed) and your magisterial district.
- Finally, comments may be submitted by US Mail to County Administration, ATTN: PUBLIC HEARING, 6489 Main Street, Gloucester, VA 23061. Any mailed comments must include your name, your magisterial district, and the title of this public hearing clearly printed at the top, and all such comments must be received by the scheduled date of this hearing. Please type or print all comments legibly.

Comments submitted through these methods must be received by 4:30 p.m. on Tuesday, March 5, 2024 and will be read or played aloud during the public hearing up to the set time limit of 3 minutes.

“Form letters,” consisting of communications which are verbatim duplicates (other than the identifying information of the author/submitter) of one or more other communications received by the County pertaining to the matter to be considered at the public hearing, shall be read only once per letter, along with the list of persons submitting the same comments pursuant to such “form letter.”

Persons requiring assistance to submit comments for the meeting should contact the Gloucester County Administrator’s office at (804) 693-4042.

Carol Steele, County Administrator