


COUNTY OF YORK

MEMORANDUM

DATE: December 9, 2021

TO: York County Board of Supervisors

FROM: Neil A. Morgan, County Administrator 

SUBJECT: Notification and Re-appropriation of Previous Fiscal Year Funds

At the end of each fiscal year there are a number of outstanding purchase orders and ongoing projects which are not completed, as well as carry-over reserves which are not tied to the end of the fiscal year and, therefore, carry over to the next fiscal year. In accordance with the language included in Resolution R21-55, adopted May 4, 2021, the attached summary identifies those items and the amounts carried forward to fiscal year 2022.

Additionally, Resolution R20-44 adopted May 5, 2020 requires me to notify you about specific budget adjustments. For fiscal year 2021 two adjustments require notification:

- The Children and Family Services Fund collected an additional \$278,024 in federal revenue and \$10,820 in local revenue.
- The Community Development Authority Revenue Fund collected an additional \$137,630 in local taxes.

Consistent with our financial policies and past practices, fund balances in the various funds have been reserved for encumbrances and designated for subsequent year's expenditures for the amounts enumerated on the attached summary. Furthermore, the unassigned fund balance in the General Fund is maintained at slightly more than 12% of the current year's budget.

In addition, included in the attached summary is a summary of the spending plan for the first allocation of the State and Local Fiscal Recovery Funds received in Fiscal Year 2021. Consistent with my initial recommendations and subsequent communications and presentations to the Board, this funding will be allocated to County and School capital projects as well as the retention payment made to employees.

Cc: Mark Bellamy, Deputy County Administrator
Brian Fuller, Assistant County Administrator
Theresa Owens, Director of Finance

SUMMARY OF CARRY-OVERS FROM FY21 TO FY22

County Funds


Workers' Compensation Fund		\$ 1,000,000
Tourism Fund		716,554
County Carryovers-General Fund		
Public Safety Capital Projects	\$ 2,650,000	
Transportation Capital Projects	2,800,000	
Clerk of Court	323,250	
Restricted Grants	13,104	
School Reversion-Revenue Stabilization Fund	423,392	
School Reversion-School Health Insurance Fund	828,853	
Transfer to Workers' Comp Fund	100,000	
County Capital Reserve	1,465,843	
Other departmental needs	1,153,136	
Degree Program/Training	95,000	
Transfer to Solid Waste	190,000	
Transfer to Health Insurance	750,000	
Transfer to Capital Projects Fund	1,555,000	
Transfer to Social Services	15,000	
Total General Fund		12,362,578
County Carryovers-as a result of the American Rescue Plan		
Transfer County Capital Projects Fund	3,987,690	
Retention Payment	1,400,605	
Transfer School Capital Projects Fund	1,243,000	
Total Carryover as a result of the American Rescue Plan		6,631,295
Vehicle Maintenance Fund		2,908,779
Technology Fund		633,339
Health Insurance Fund		6,606,545
County Debt Service Fund		698,178
School Debt Service Fund		356,674
Solid Waste Management Fund		1,103,590
Water Utility Fund		287,629
Sewer Utility Fund		7,246,247
Grant Fund		2,960,213
Stormwater Management Fund		5,343,816
Regional Radio Project Fund		1,695,423
Children & Family Services Fund		207,748
Yorktown Operations Fund		8,111
County Capital Projects Fund		31,046,230
Subtotal		81,812,949
<u>School Division Funds</u>		
School Division Operating Fund		2,100,732
School Division Food Service Fund		365,356
School Division Capital Projects Fund		3,122,016
School Division Technology Fund		1,860
Subtotal		5,589,964
Grand Total		\$ 87,402,913

COUNTY OF YORK

MEMORANDUM

DATE: December 10, 2021

TO: York County Board of Supervisors

FROM: Neil A. Morgan, County Administrator 

SUBJECT: Update on Biennial Real Estate Reassessment

During the last week of December, Real Estate Assessment notices will begin to arrive in citizen and business owners' mailboxes. Every two years the County undergoes an extensive reassessment process which culminates with the delivery of these real estate notices. The notices cover the calendar year beginning January 1, 2022, and will include information on the current year's assessments as well as the prior two years' final assessments.

Results of Reassessment:

The two year change in total assessed values resulted in an increase of \$933 million (9.72%) which is comprised of two components: reassessment growth of 7.19% and new construction of 2.53%. New growth may increase slightly as December is finalized. The residential assessed values, which are 74.75% of York County's real estate base, increased by \$596 million (8.19%). Non-residential values declined by \$6.5 million (0.39%) over the final 2020. Contributions to the non-residential base included growth in apartments and timeshares of \$156 million (20.74%). The declines were mostly associated with retail and tourism related properties.

York County's median home value for 2022 is approximately \$328,300. The following provides information related to neighborhood changes for some of our larger neighborhoods which have more than 300 homes. Of course, individual properties will vary substantially within neighborhoods based on a variety of factors.

	<u>Median Home Value 2020</u>	<u>Median Home Value 2022</u>	<u>Change</u>	
Edgehill	\$311,400	\$332,700	\$21,300	(6.84%)
Tabb Lakes	\$320,800	\$361,500	\$40,700	(12.69%)
Queens Lake	\$360,500	\$386,900	\$26,400	(7.32%)
Queens Lake lakefront	\$498,500	\$526,600	\$28,100	(5.64%)
Running Man (1985-1995)	\$424,700	\$464,000	\$39,300	(9.30%)
Greenlands	\$446,000	\$506,300	\$60,300	(13.52%)

Citizens who may be interested in performing their own searches can locate information from the County's home page – www.yorkcounty.gov - under "Real Estate Assessment," which links to the GIS Mapping Site. The site can be searched based on several criteria, but citizens are most likely to be interested in searching by owners' names, street names,

and neighborhoods. The data exports easily into Excel. The January 1, 2022, reassessment values will be uploaded in early January.

Please keep in mind while assessments have increased over the two years by approximately 9.46%, an annual increase of approximately 4.0% has already been factored into our current budget both in terms of new growth as well as reassessment growth. While the reassessment growth was lower than was projected in the current year's budget, the increased trend in new construction and the rollback tax on property converted from the agricultural land use program is expected to be sufficient to meet the FY2022 budget requirements. In January, staff from County Administration, Commissioner of Revenue, and Finance offices will be developing the FY23 revenue forecast.

Property Owner Reassessment Notice:

Required changes made to the real estate notice in 2016 by the Code of Virginia remain in place. Again, the most significant change is the inclusion of each year's tax rate, annual tax levy, and the percentage of the tax levy change. The required calculation of the tax levy amount based on the current tax rate may continue to generate more questions than in prior years, as citizens may assume the calculation is the actual tax bill for the year. To ease any confusion, a footnote has been added beside the current year levy calculation alerting the property owner that the tax rate is subject to change, and public comment on the tax rate will be received on April 21, 2022. Notification of the public hearing time and location is noted on the assessment notice. Notices will continue to reflect the prior year's assessment data and the prior two years' assessment information based on year-end final assessed values as compared with the prior assessments which have displayed the beginning of the year information. A sample real estate notice is attached (Attachment 2).

Appeal Process:

Taxpayers who may question the accuracy of their assessment on the basis of value or equity with other properties may request a review of their property value and meet with members of the County's Real Estate Assessment staff. The Administrative Appeal dates are scheduled from January 14 through January 31, 2022, from 9:00 a.m. through 3:00 p.m. During these reviews, staff will consider market information relative to the property and information provided by the taxpayer. If this information shows that the assessed value should be changed, the staff will make the necessary adjustment. If the evidence does not support a change, the staff will explain the reasons for sustaining the assessment.

Taxpayers may also appeal to the Board of Equalization (BOE) or the Circuit Court. Taxpayers are not required to appeal to the Real Estate Assessment Office before appealing to the BOE or Circuit Court. Applications for the BOE are due by February 28, 2022, at 5:00 p.m. The BOE Hearings will occur between April 1 and April 28, 2022.

NAM: MK&MB

Copy to: Mark Bellamy, Deputy County Administrator
Maria Kattmann, Real Estate Assessor
Ann Thomas, Commissioner of the Revenue



120 Alexander Hamilton Blvd
 PO Box 532
 Yorktown, VA 23690

COUNTY OF YORK, VIRGINIA
OFFICE OF REAL ESTATE ASSESSMENTS
 (757) 890-3720

Report Mailing Address Changes to the
 Commissioner of the Revenue's Office
 (757) 890-3382

PARCEL GPIN NUMBER:
PROPERTY ADDRESS:
GOVERNMENT DISTRICT:
OWNER OF RECORD:
CAMA PID:

**NOTICE OF PROPOSED CHANGE IN REAL ESTATE ASSESSMENT EFFECTIVE
 JANUARY 1, 2022 THROUGH DECEMBER 31, 2023
 ASSESSMENT REPRESENTS 100% OF FAIR MARKET VALUE AND DOES NOT REFLECT
 CREDITS ASSOCIATED WITH TAX RELIEF OR VETERAN'S RELIEF**

THIS IS NOT A BILL

	2020 Final Assessment	2021 Final Assessment	2022 Assessment
Market Land Value			
Improvement Value			
Total Fair Market Value			
Tax Rate (per \$100)			***
Annual Tax Levy			***
% Tax Levy Change	%	%	%***

The 2022 tax rate and estimated tax noted above are subject to change***
 A public hearing on the budget and tax rate is scheduled, on Tuesday, April 19, 2022 at 7:00 pm
 The public hearing will take place at York Hall, 301 Main Street, Yorktown, VA 23690

YOUR RIGHT TO APPEAL AND REVIEW ASSESSMENT RECORDS

Property owners or authorized agents who disagree with the proposed assessment have the legal right to appeal the 2022 proposed assessment or agricultural value, for properties qualifying for a special use assessment, to the Real Estate Assessment Division and/or to the Board of Equalization. The appeal process begins with owners contacting the Real Estate Assessment Division for an informal review. Owners should call (757) 890-3720, Monday through Friday from 8:30 am to 4:00 pm to discuss the assessed value with a real estate appraiser or schedule an appointment. Appointments for informal reviews are available **January 14, 2022** through **January 31, 2022** between 9:00 am and 4:00 pm, Monday through Friday and will be located at 120 Alexander Hamilton Boulevard, Yorktown, VA 23690.

Code of Virginia Code §58.1-3331 requires all property appraisal cards or sheets within the custody of a county, city or town assessing officer, except those cards or sheets containing information made confidential by § 58.1-3, shall be open for inspection, after the notice of reassessment is mailed, as provided by in § 58.1-3330, during normal office hours Monday through Friday 8:15 am to 5:00 pm excluding observed holidays.

Board of Equalization:

Property owners or their authorized representative pursuing a formal appeal before the Board of Equalization must submit a completed application to the Assessor's Office no later than 5:00 pm, Monday, **February 28, 2022**. The Board of Equalization hearing dates will be published in the Daily Press and available on the Assessor's website. www.yorkcounty.gov

Appealing Your Assessment:

A successful appeal, of the proposed assessment, is achievable by demonstrating one or more of the points listed below:

- An error in assessment record's land area (acreage) or the structures square footage
- A lack of uniformity or equity with similar properties
- Proof the property is assessed in excess of its fair market value
- You have the right under § 58.1-3331 to review and obtain copies of all assessment records pertaining to the fair market value of such property and request the Assessor/ Appraiser make a physical inspection of the subject

Providing a copy of one or more of the following documents will assist you in establishing an erroneous assessment:

- A recorded survey
- Building plans
- An appraisal of the property with an effective valuation date between January 1, 2021 and December 31, 2021

For information on Tax Relief Programs:

- Veterans with 100% service connected disability, contact the Commissioner of Revenue for application and information (757) 890-3382
- Tax relief for owners 65 years of age and older or permanently or totally disabled, please contact the Commissioner of Revenue (757) 890-3382
- Agricultural Program contact the Real Estate Assessor (757) 890-3720 for information and application. Applications for 2022 are due November 1, 2021