

The 2016 County of New Kent Board of Equalization met on Friday, June 17, 2016 in the Boardroom of the Administration Building, 12007 Courthouse Circle, New Kent, Virginia, at 2:00 p.m.

ROLL CALL: A roll call determined that Mr. William Wallace, Mr. Mathew Starr, Ms. Amy Pearson, Mr. Baird Jones and Mr. William Chandler were present. Representing the Commissioner's Office were Deputies Shannon McLaughlin, and Devin Caldwell and Commissioner of Revenue Laura Ecimovic.

HEARINGS/CONSIDERATION OF APPEALS: Hearings were scheduled for the following PID numbers: 3162, 3163, 3164, 3166, 3167, 108147, 108146, 108145, 108144, 108143, 108140, 108139, 108138, 108137, 108136, 108135, 108170, 108169, 108168, 108167, 108166, 108165, 108164, 108163, 108162, 108161, 108160, 108159, 108158, 108157, 108156, 108155, 108154, 108153, 108152, 108151, 108150, 108149 and 108148. Appeals with pending determinations from the June 16<sup>th</sup> hearing schedule included PID numbers 3735, 3846, 8973, 8230 and 2219.

**STITZER-INGO COMPANY LLC PID #3162** – Mr. Brandt Stitzer and Mr. Mihir Elchuri with Hirschler Fleischer Attorneys At Law and Michael Simerlein with Simerlein Appraisals were present, in support of the Stitzer-Ingo Company LLC appeal. Binders of materials supporting the appeal (and other Stitzer-Ingo appeals) were distributed. Mr. Starr indicated the Commissioner of Revenue had made some adjustments and suggested they hear her recommendations first. Ms. McLaughlin shared the recommendations noting additional information on the mitigation easement had been provided and GIS had been used to delineate the RPA (Resource Protection Area). Taking these factors into account, a revised assessment of \$4,916,200 was recommended. Mr. Stitzer indicated he was pleased with this revision. Mr. Simerlein indicated he had prepared a table (3A in the binder) comparing various sizable (40 or more acres) waterfront properties and questioned why this property had a twelve-acre home site while others had a one to three acre home site. He also noted significant differences in per acre values. Mr. Starr asked Ms. McLaughlin if she had reviewed this table. Ms. McLaughlin indicated she had not and suggested many of the properties on the list were probably among the nineteen they recently reviewed and for which reduced assessments were being recommended. The parcel description had originally included a three-acre home site which had been changed to two one-acre home sites. Mr. Simerlein indicated that 2029 acres of the Stitzer properties were encumbered by a very restrictive wetland mitigation easement which did not allow farming or timbering. Mr. Simerlein and Mr. Stitzer provided an overview of the differences between a mitigation easement and a conservation easement noting a conservation easement was much less restrictive. Mr. Stitzer suggested the property was now so restricted that it could be used for nothing more than recreation and its value should be significantly reduced. Ms. Ecimovic indicated it was necessary to delineate which acreages were in the various programs, i.e., AFD or mitigation easement. Mr. Simerlein suggested that 650 acres were unencumbered and 2029 acres were in wetlands mitigation. He noted it would be tricky to delineate the acreages because the easement

encompassed all of several of the Stitzer parcels and a portion of several other Stitzer parcels. He suggested this and the other Stitzer parcels go back for staff review to determine the wetlands mitigation acres. Ms. Ecimovic indicated Ms. McLaughlin had just received additional information regarding the easement and agreed that more review could be done. She pointed out that much of the land was also in the AFD (land use) program and if it was determined that land in the program could no longer be used for agriculture or forestry, then it could no longer be included. She indicated the delineations needed to be clarified and that current delineations were based on what the owner had reported. Discussions regarding the various uses on the Stitzer properties as well as comparables continued. Mr. Wallace noted he had reviewed the materials and had noted the home on this property was under renovation with most of the building gutted. Ms. Ecimovic indicated this reduced value of the home had been taken into consideration but also pointed out the owners had built a wedding venue on the property which was currently up and running and this building made up a good portion of the total value of improvements. Mr. Chandler noted that Mr. Stitzer had indicated he was pleased with the Commissioner's adjusted value and suggested the Board should move forward with a motion affirming the recommendation. Mr. Starr suggested the Board could not make a determination for this property or any of the other Stitzer properties without having a better understanding of the impact of the wetlands mitigation easement. Noting this was the last day of advertised hearings, he asked if the Board could allow some time for the Commissioner of Revenue to work with the owner on delineating the property and then set another date to meet to finish the appeal. Board Secretary, Wanda Watkins, indicated that if another meeting date was set, it would be necessary to advertise the date at least ten days in advance. Mr. Stitzer indicated he had also been working with Community Development Director Matt Smolnik regarding the AFD property and suggested his father had been certifying the land eligible for AFD consideration when it appeared that was not the case. He suggested he wanted these properties to be treated correctly and needed more time to work the AFD questions out as well as determine the wetlands mitigation delineation. Mr. Wallace suggested that if Mr. Stitzer would meet with the Commissioner of Revenue, he believed this could be worked out. He felt much of the acreage had been mislabeled and should be corrected. Mr. Simerlin suggested the Stitzers wished to have the 650 unencumbered acres assessed in line with other waterfront properties and have the other 2029 acres assessed at a much lower rate because of its very restricted use. Ms. Ecimovic suggested the use and purpose of the property had changed and a "sit down" would be helpful to determine what could and could not be used in the AFD program. Mr. Simerlin asked if the Commissioner was open to creating new tax parcels based on the delineation. Ms. Ecomovic noted she could not create new tax parcels unless the owner had the property surveyed and deeds were in place for the new parcels. It would only be necessary to determine how the acreage in each parcel was to be used and acreage within one parcel could be separated into several different uses. Discussions continued. Ms. Ecimovic indicated she wanted the owner to understand that if the Board of Equalization moved forward to make a ruling, regardless of anything she and the owner could work out, she would not be able to make any adjustments to the property values. The Board of Equalization's decisions would stand. Mr. Stitzer indicated he wanted the Board to go ahead and make a decision now. Mr. Wallace and Mr. Jones both suggested they and other Board members were not qualified

to make any other recommendations other than what the Commissioner had already provided. They suggested it would be better for the owners to meet with the Commissioner for further discussions knowing they could come back to the Board of Equalization if they were not able to reach an amicable decision. Mr. Starr clarified the options and suggested that if the owner was confident he and the Commissioner could come to an agreement, he could withdraw the appeals or the Board could plan to come back together at a later date to finalize the appeals with new information from the Commissioner's office. Ms. Watkins left the meeting to contact the County Attorney to see what would be necessary to schedule an additional meeting day. Upon returning, Ms. Watkins indicated the County Attorney had advised the Board could continue the meeting until a later date for the purpose of discussing only agenda items which had not been finished and there would be no need for any further advertising. The date and time for the continued meeting would need to be included in the motion to continue. Mr. Starr asked the parties to set a date to meet with the Commissioner and to come back with that date so the Board could then set a continuation date. (After receiving notice of a meeting date with the Commissioner, the continuation was scheduled for 5:00 p.m. on June 23, 2016 in the New Kent County Administration Building boardroom.)

**NEW KENT COMMERCIAL CENTER ASSOCIATES (NKCCA) LLC** – Bradford Patten, representing New Kent Commercial Center Associates LLC was present to provide information in support of the appeal. Mr. Patten indicated the properties could be categorized into three different property types. Ms. Ecimovic suggested there were actually four different property types. Mr. Patten agreed and noted the property located in front of the storage units was a little different from the others. After some discussion, it was decided to consider the properties in groups based on the four property types.

Mr. Wallace interrupted discussions to ask a question regarding his involvement in the NKCCA appeals. He indicated he was an independent agent with Francisco Robinson and Francisco Robinson served as agent for the NKCCA properties. He further indicated he did not know Mr. Patten personally and did not do any work for Francisco Robinson involving commercial property. He questioned if his involvement would be considered a conflict of interest. Although it was determined to not be a conflict, Mr. Starr suggested that Mr. Wallace may want to consider recusing himself from the vote.

Mr. Patten reported the property contained thirty-six commercial condo units, thirty-three of which the company still owned. Three units had been sold prior to the economic downturn and since then, the focus had been on leasing the units to generate some income. Most of the units were leased but rates were not strong. A profit and loss statement indicating a profit of \$20,000 had been included in the materials provided.

**NKCCA PROPERTY TYPE A - PID #s 108135, 108170, 108169, 108168, 108167, 108166, 108165, 108164, 108163, 108162, 108161, 108160, 108159, 108158, 108157, 108156, 108155, 108154, 108153, 108152, 108151, 108150, 108149 and 108148** - Mr. Patten noted twenty-four of the units (1-24), 750 sq. ft. in size, were leased month-to-month. Although the units were being marketed as available month-to-month, two tenants had negotiated long-term leases. The previous assessment had been \$19,830 and

the current assessment was \$41,400. Ms. Ecimovic reported her office had adjusted the assessments for vacancies and actual cash flows and was recommending they be reduced to \$23,900. Mr. Starr asked Mr. Patten if he was satisfied with this figure. Mr. Patten indicated it was better than \$41,400 but pointed out the financial picture for NKCCA had not changed and the business was barely breaking even. After additional discussion, Mr. Starr asked if there was any opposition to splitting the difference between the owner-requested \$19,930 and the Commissioner recommended \$23,900. There being none, upon a motion made by Mr. Starr and seconded by Mr. Jones, the Board voted to reduce the individual assessments for units one through twenty-four to \$21,865, by a vote of 3:1:1 with Mr. Chandler casting the dissenting vote and Mr. Wallace abstaining.

**NKCCA PROPERTY TYPE B - PID #s 108140, 108139, 108138, 108137 and 108136**

– Mr. Patten noted these units (units 108-112) were occupied by a gymnastics studio. Ms. Ecimovic noted these units were double the size of those listed in “Type A” and, using the same basis as was used for units one through twenty four, she was recommending a reduced assessment of \$47,900. Mr. Patten indicated these units were combined into one large open space with special flooring for gymnastics. This was a long-term tenant and they had recently expanded the business to include several storage units. Ms. Pearson noted the request had been for a reduction to \$31,130 and asked his opinion of the recommended \$47,900. Mr. Patten noted this was much better than the previous assessment of \$76,500. He noted a new lease had recently been negotiated and reported for the record that the previous lease had included an escalating square footage rate which had reached \$6.50 by the end of the term. At renewal, the rate had been reduced to \$5.60. Revenue on the property would be \$43,000 and total expenses were currently running \$39,000. One of the largest expenses for NKCCA was the pump and haul septic system. This was very expensive and had resulted in an unusually large association fee being charged to each unit. Some units were reimbursing this expense. Mr. Chandler asked if units that were not reimbursing the association fee were charged more rent to offset the cost. Mr. Patten indicated they tried to incorporate reimbursements into the leases whenever they could but ultimately they would opt for cash flow rather than be left sitting on a vacancy. Square footage rates varied based on the work NKCCA had put into each of the units. Mr. Patten indicated he wasn’t disputing any of the information provided by Ms. Ecimovic. He noted she had been very helpful, it had been great to work with the County and he felt everything had been done fairly. He noted it was sometimes difficult to assign values to something that was not making much cash. Mr. Chandler suggested the Board accept the recommendation made by the Commissioner. Ms. Ecimovic pointed out the Board had previously taken action on a unit owned by Kidd and suggested that regardless of the Board’s decision on the NKCCA properties, they may wish to go back and revisit the Kidd appeal based on information received in the NKCCA appeal. (The Kidd (PID #108141) unit was the same as NKCCA units listed as “Type C”. After additional discussion, it was determined the Board’s decision on the Kidd property was in line with Mr. Patten’s request for values on similar units and should stand.) Upon a motion made by Mr. Starr and seconded by Ms. Pearson, the Board voted to accept the Commissioner of Revenue’s revised recommended assessment of \$47,900, by a vote of 4:0:1 with Mr. Wallace abstaining.

**NKCCA PROPERTY TYPE C - PID #s 108147, 108144 and 108143** – Mr. Patten noted these properties included units 101, 104 and 105. Ms. Ecimovic and Mr. Patten agreed these units were similar to the Kidd unit and should be assessed using the same information and value of \$99,000 given to Kidd. Upon a motion made by Ms. Pearson and seconded by Mr. Chandler, the Board voted to accept the Commissioner's recommended assessment of \$99,000, by a vote of 4:0:1 with Mr. Wallace abstaining.

**NKCCA PROPERTY TYPE DC - PID #s 108146 and 108145** – Mr. Patten noted these properties (units 102 and 103) were occupied by a daycare center with a ten-year lease. NKCCA had invested \$60,000 to \$70,000 in preparing the units for their current use and the lease income was approximately \$41,000. Expenses were approximately \$16,000 leaving an income of \$25,000. The original assessment had been \$144,200 and the appeal application had suggested a more appropriate assessment would be \$100,540. Mr. Starr asked if the assessment calculations took into account any of the capital contributions. Ms. Ecimovic indicated capital contributions were not taken into account. She noted this had not been included in the income information provided and she indicated she would have set the assessment at \$118,500 had this information been available. Discussion on how this information would have impacted the assessment continued. Mr. Patten indicated he was not sure of the investment amount and suggested \$50,000 be used, noting he would rather low-ball the number than be too high. Ms. Ecimovic indicated this had been a legitimate expense that had not been reported. Upon a motion made by Mr. Chandler and seconded by Mr. Starr, the Board voted to set the assessment at \$125,000, by a vote of 4:0:1 with Mr. Wallace abstaining.

**DISCUSSIONS ON CONTINUATION** - The Board began discussing when the Stitzer-Ingo appeals could be finished. It was determined the continuation could be scheduled for 5:00 p.m. on June 23, 2016 in the New Kent County Administration Building Boardroom. Board members began discussing a motion to continue the meeting. Ms. Watkins reminded the Board they still had an appointment to hear the appeal of Helen Pleasants and there were several pending appeals carried forward from June 16<sup>th</sup>. The motion to continue was not needed until all business for the day had been completed.

**WATERFRONT PROPERTY REEVALUATIONS** – Ms. Ecimovic noted she had completed a review of the nineteen waterfront properties previously discussed as the Board had requested. A new way to evaluate these properties had been developed and, because the Board had requested the work be done, she felt the Board should take action on each of them. Mr. Starr reported he had received several phone calls from some of these property owners and asked if the owners had been given a chance to review the revised recommendations. Ms. Ecimovic indicated they had not and noted she did not have phone numbers for several owners. She noted her past experience had been that if the Board brought it up, then the Board would also deal with it once the review was complete. Mr. Starr asked if she thought these additional parcels could be considered on the previously discussed continuation date of Thursday, June 23<sup>rd</sup>. Ms. Ecimovic suggested it would be at the Board's discretion to handle these as they chose. Mr. Starr suggested that the Commissioner's office could have time to contact each of the owners prior to the Board meeting again on the 23<sup>rd</sup>. She noted the additional properties had

been reevaluated using the same considerations given to several of the properties which had filed appeals. The Board had asked her to look at all of the properties in the same manner as those who had appealed. She reported a “neighborhood” had been created as well as specific codes to deal with these properties. Copies of the recommendations for each of the properties were distributed and it was noted most assessments had been lowered with the exception of two. Ms. Ecimovic indicated she felt that the Board had to provide an order for each of these properties because the review had been done at the Board’s direction. Mr. Chandler asked if the changes would not be made if the Board did not take some action. Ms. Ecimovic noted it was her responsibility to consider all properties on an equal basis. Even though many of these people did not appeal, their properties had been reviewed at the Board’s request and it would be the Board’s responsibility to decide if they would accept her recommendations on behalf of those owners. Mr. Starr indicated he felt the Board could make a decision but he didn’t feel comfortable doing that without the property owners being notified first. Ms. Ecimovic also suggested that because the Board had requested the review, the Board should also send the property owners a letter indicating additional information had been received. Mr. Chandler suggested the letter should come from the Board Chairman and clearly describe the process, include a copy of the revised property card and provide the owners with an opportunity to contact the Board with any questions or concerns. Mr. Starr noted he agreed but suggested the letter would need to include some timeline for a response and he didn’t feel letters could be mailed and received in time for the owners to respond and the Board to make decisions on the 23<sup>rd</sup>. Mr. Wallace suggested this would be opening up a can of worms. Ms. Ecimovic noted that several of the property owners had withdrawn their appeals and several others were still pending so letters would not need to be sent for those. Mr. Starr suggested that because the Commissioner had been able to make adjustments for the properties which had withdrawn their appeals without any Board action, the Board did not need to take action on any of these additional reviewed properties. He suggested it would still be good to notify the property owners that changes were being made and they be given a deadline to respond. Ms. Ecimovic again suggested the Board would have to vote to reduce the assessments on each of the properties that did not appeal because the Board had requested the review. She suggested that 90% of the values had gone down and she could not see anyone complaining about that. She further suggested the technicality was that the Board had asked for these reviews to be done and stated, “you asked for it, it’s in your ball park”. Mr. Starr suggested these were erroneous assessments and the Commissioner could send notices and make adjustments just as had previously been done with many of the nineteen properties. Mr. Starr further suggested these changes were due to errors that had been found in the system and then corrected and again noted he didn’t believe the Board needed to take any action. He again noted he felt it was important that letters be sent to these owners informing them of what was being done and give them a time to respond. He suggested the only time the Board should need to take action would be in the case of an owner who was not happy with the revised assessment. Mr. Wallace noted the Board should be careful about taking action on anything without the property owners receiving notice. Discussions continued. The general consensus was that notices should be sent from the Board Chairman.

Ms. Watkins had left the room during the waterfront property discussion to confirm the availability of the boardroom to continue the meeting on the 23<sup>rd</sup>. Upon returning, she announced the room would be available and indicated she had retrieved several phone messages while in the office. One message had been from Helen Pleasants (PID #5422), who was present and waiting for her hearing and the other message had been from Charles D. Harwood (PID #s 3090 and 3095) who had indicated he had just realized he had missed his hearing date on Monday June 13<sup>th</sup>. He had asked if it would be possible for his hearings to be rescheduled. Decisions had been rendered on both of his appeals on Thursday, June 16<sup>th</sup> and no changes had been made to the assessments.

**PLEASANTS, Helen, PID #5422** – Ms. Pleasants was present to provide information in support of her appeal in which she requested the assessed value to be increased. She had been friends with the previous owner who had sold the property to her for a much lower price than the assessment (\$165,000 purchase price compared to a \$224,000 assessment). She had received an assessment notice for \$190,300 and suggested the property value should be increased to \$224,000. Mr. Jones noted that Ms. Pleasants brought a unique situation to the table requesting the assessed value be increased when most were appealing for a reduced assessment. She indicated she wished to sell the property and wanted to be able to get a price she felt was more accurate. Mr. Wallace noted an appraisal would be needed to sell the home and suggested the appraised value would be what would drive the selling price and not the County's assessed value. Ms. Pleasants suggested this lower assessment was like a step back for her and an increased assessment would give her some peace of mind. It had also been suggested to her that the low purchase price had been the cause of the lower assessment. Mr. Chandler suggested that since Ms. Pleasants had indicated she had purchased the home from a friend and believed she had purchased at a lower than actual value price, the transaction may not have been a true arms-length sale. Mr. Caldwell presented information prepared by Ms. McLaughlin and noted the property had been listed on the market for ninety-six days at a price of \$185,000. Mr. Wallace suggested this asking price made Ms. Pleasants' transaction sound more like an arms-length transaction. Mr. Caldwell noted pictures of the home's interior published as a part of its original listing had been included in the materials. Ms. Pleasants began noting a number of improvements since the home was purchased as well as inaccuracies on the property card. She also produced a sample of new flooring used in the home as well as pictures taken after some of the improvements had been completed. The Board also discussed the grade that had been assigned to the property. It was noted the property had been graded as a "C-" and probably should have been graded as a "C". Mr. Caldwell also shared information on several comparable properties. He left to make adjustments resulting from the new information received and returned noting the adjustments had resulted in a \$195,000 assessment. Ms. Pleasants suggested the pictures did not do the house justice. Mr. Jones asked if she felt the improvements warranted a \$25,000 increase in value. Ms. Pleasants indicated that she did and stated that she would at least like to get the value up to over \$200,000. Mr. Starr noted he felt the Board had enough information to make a decision. He indicated he would love to set the value at \$224,000 but reminded everyone the Board was tasked with making sure assessments were at fair market value. Upon a motion made by Mr. Starr and seconded by Mr.

Wallace, the Board voted to increase the assessment to \$205,000, with \$51,500 being assigned to the land and \$153,500 being assigned to the improvements, by a vote of 5:0.

The Board began to review appeals for Hanna Keck and Eric L.G. Keck which had been carried forward from June 16<sup>th</sup>. Mr. Wallace indicated he managed properties for Eric Keck and wished to recuse himself from any discussions regarding the Keck appeals.

**KECK, Hanna M., PID #3735** – Ms. Keck had not appeared for her 3:30 p.m. appointment on June 16<sup>th</sup>. The Board had deferred action to allow Ms. Keck an opportunity to contact the Board prior to rendering a decision. Mr. Starr indicated he had spoken with Eric Keck and had input from him on each of the five appeals. Mr. Caldwell indicated he had also spoken with Mr. Keck and had worked with the information provided to make some new recommendations. He noted this parcel was split into four sections with only one of the four being buildable. Many topography issues were noted and much of the property appeared to be a swamp. The current assessed value was \$51,700 and Mr. Keck had suggested its value was \$48,400. Mr. Caldwell indicated there were no good comparables but the property had been compared with two-acre sales in the \$50,000 range. Mr. Chandler noted it had been two years since the last property assessment and suggested the modest increase was fair. Upon a motion made by Mr. Chandler and seconded by Mr. Jones, the Board voted to affirm the Commissioner's assessment of \$51,700, by a vote of 4:0:1 with Mr. Wallace abstaining.

**KECK, Hanna M., PID #3846** – Ms. Keck had not appeared for her 3:45 p.m. appointment on June 16<sup>th</sup>. The Board had deferred action to allow Ms. Keck an opportunity to contact the Board prior to rendering a decision. Both Mr. Caldwell and Mr. Starr had spoken with Mr. Keck about this appeal. Mr. Caldwell noted the assessment had been set at \$86,700 and Mr. Keck had suggested an assessment of \$82,000. Some of the RPA (Resource Protection Area) had not been delineated and the necessary adjustment had been made bringing the assessment down to \$82,200. Upon a motion made by Mr. Chandler and seconded by Mr. Jones, the Board voted to decrease the assessment from \$86,700 to \$82,200, by a vote of 4:0:1 with Mr. Wallace abstaining.

**KECK, Eric L.G., PID #8973** – Mr. Keck had not appeared for his 4:00 p.m. appointment on June 16<sup>th</sup>. The Board had deferred action to allow Mr. Keck an opportunity to contact the Board prior to rendering a decision. Both Mr. Caldwell and Mr. Starr had spoken with Mr. Keck about this appeal. Mr. Caldwell noted there were no recommendations for changes. The current assessment was \$117,400 for 32.26 acres and five comparables had been found supporting this assessment. Nothing had been found to support lowering the assessment. Upon a motion made by Mr. Chandler and seconded by Ms. Pearson, the Board voted to affirm the Commissioner's assessment of \$117,400, by a vote of 3:1:1 with Mr. Starr casting the dissenting vote and Mr. Wallace abstaining.

**KECK, Eric L.G., PID #8230** – Mr. Keck had not appeared for his 4:15 p.m. appointment on June 16<sup>th</sup>. The Board had deferred action to allow Mr. Keck an opportunity to contact the Board prior to rendering a decision. Both Mr. Caldwell and Mr. Starr had spoken with Mr. Keck about this appeal. Mr. Caldwell noted this property

was approximately three acres and was located behind other properties belonging to Keck. Mr. Keck had reported that this property was actually under water most of the time. Mr. Keck had listed the suggested value of the property at \$34,900 which had been the previous assessment value. The property was zoned industrial and access was restricted. Mr. Caldwell indicated he had reduced the assessment to \$31,900 but, since speaking with Mr. Keck, felt the property was worth much less. Mr. Chandler asked Mr. Starr for his professional opinion of the property. Mr. Starr suggested the property was only valuable in two possible ways; for use as a buffer for an adjacent property or to meet minimum gross acreage requirements. Mr. Chandler asked if he thought \$10,000 would be a fair assessment. Mr. Starr indicated he would not be willing to pay \$10,000 and suggested he might be willing to pay \$5,000 if he had a reason to need it. Upon a motion made by Mr. Chandler and seconded by Ms. Pearson, the Board voted to reduce the assessment from \$41,800 to \$5,000, by a vote of 4:0:1 with Mr. Wallace abstaining.

**KECK, Eric L.G., PID #2219** – Mr. Keck had not appeared for his 4:30 p.m. appointment on June 16<sup>th</sup>. The Board had deferred action to allow Mr. Keck an opportunity to contact the Board prior to rendering a decision. Both Mr. Caldwell and Mr. Starr had spoken with Mr. Keck about this appeal. Mr. Caldwell noted the current assessment was \$182,700 and he had not had an opportunity to make adjustments after speaking with Mr. Keck. Four usable acres had been noted in the Commissioner's records and after speaking with Mr. Keck and reviewing GIS data, it had been determined only 1.5 acres were actually usable and not included in the RPA (Resource Protection Area). Mr. Starr suggested the Rose property (PID #5718) was a good comparable since they both had about the same usable acreage. Ms. Ecimovic agreed the usable acreage was similar but the Keck property was much larger at 17.5 acres. Ms. Watkins noted the Board had set the value of the one acre Rose property at \$102,400. Discussions continued while Ms. Ecimovic returned to her office to make adjustments. Upon returning, she recommended an assessment of \$81,700. Upon a motion made by Mr. Starr and seconded by Ms. Pearson, the Board voted to reduce the assessment from \$182,700 to \$81,700, by a vote of 4:0:1 with Mr. Wallace abstaining.

**OTHER BUSINESS:** Mr. Starr noted Ms. Watkins had been out of the room during discussions regarding sending letters to the owners of the nineteen waterfront properties where adjustments were to be made. Ms. Ecimovic noted nineteen letters would not be needed because some of the owners had withdrawn and the Board had taken action on several of the other appeals. Mr. Starr indicated the consensus had been that the chairman would send a letter to the property owners who had not come before the Board of Equalization to let them know the assessments were being changed and provide them with a time in which to respond. Ms. Ecimovic indicated only the properties not highlighted on her report should receive letters. Ms. Watkins indicated she thought it had been understood that when the Commissioner's office adjusted the assessments for five of the properties, the other fourteen would also be adjusted. She suggested this was the same situation as when the March notices had been sent due to erroneous assessments and adjustments for these fourteen properties were now being recommended due to erroneous assessments. Mr. Starr indicated the Board had talked about this and had decided to take it on as their responsibility to make sure it was done. Ms. Watkins asked

if the Board would be voting on these adjustments without any applications for appeal. Mr. Starr indicated they would not need to vote unless someone came back wishing to appeal. There were no other appeals to be heard and considered on today's agenda.

ADJOURNMENT: On a motion made by Mr. Chandler and seconded by Mr. Starr, the meeting was continued until 5:00 p.m. on Thursday, June 23<sup>rd</sup> in the New Kent County Administration Building boardroom for the purpose of hearing additional evidence regarding the Stitzer-Ingo properties. The Board dismissed at 5:39 p.m.

William Wallace	Aye
Mathew Starr	Aye
Amy Pearson	Aye
William B. Chandler	Aye
E. Baird Jones	Aye

Approved by email

Mathew Starr, Chairman

Date Finalized: 12/21/16