At the regular meeting of the Giles County Board of Supervisors held on Thursday, February 19, 2026, at 6:30 PM in the Giles County Maintenance Building located at 315 N. Main Street, Pearisburg, the following members were present unless noted absent.

Jeff Morris	Chair (Central District)
Paul "Chappy" Baker	Vice-Chair (At-Large Supervisor)
John C. Lawson, Jr.	Western District
Perry Martin	Eastern District
Richard McCoy	At-Large Supervisor
Chris McKlarney	County Administrator
Catherine Ballard	Finance Director
Jon Butler	Emergency Services Coordinator
Richard Chidester	County Attorney
Gracie Howard	Board Secretary

CALL TO ORDER/INVOCATION

Mr. Morris called the meeting to order, and Mr. McKlarney offered the invocation and led the Pledge of Allegiance.

APPROVAL OF MINUTES

Mr. McCoy motioned to approve the February 4, 2026, minutes as presented. Mr. Baker seconded the motion. The motion was approved by a 5-0 vote as follows: Voting Yes: Mr. Baker, Mr. Lawson, Mr. Martin, Mr. McCoy and Mr. Morris

NEW BUSINESS

REASSESSMENT – WAMPLER-EANS APPRAISAL GROUP

Mr. McKlarney noted that a representative from Wampler Eanes Appraisal Group was present to provide an update on the county-wide reassessment and to share their findings to date. Before turning the floor over to them, he explained the purpose of the reassessment process, referring to the Virginia Code §58.1-3252, which requires reassessments every four years unless the locality has a population under 50,000 in which case they may be conducted every five or six years. He stated that Giles County has approximately 14,170 parcels and that the reassessment cost is about $24.95 per parcel, totaling roughly $350,000.00 though the amount may vary due to changing parcel counts and separate handling of mobile homes. McKlarney emphasized that substantial increases in property values were expected and have now been confirmed, citing current market conditions where limited housing inventory and competitive bidding have driven prices up. He added that the appraisal team reported values even higher than previously discussed. To provide context, he reviewed reassessment results from neighboring counties: Bland County recently saw a 58% overall increase, Craig County recorded a 38% increase in 2023, Montgomery County saw a 30% increase that same year on its two-year reassessment cycle, Pulaski County's reassessment is still in progress with similar trends anticipated, and Floyd County completed a reassessment showing a 52% increase. After summarizing these regional comparisons, McKlarney invited the appraisal representative to present the detailed findings for Giles County.

Mike Colavecchio, a reassessment professional with forty-five years of experience, explained the current reassessment process. He noted that the county began the reassessment late last year while also transitioning to new assessment software, which required extensive data checks. He reviewed the documents provided, which included recent reassessment results from nearby counties showing increases exceeding 50%. He summarized Giles County's preliminary reassessment figures: residential properties increased about 64%, commercial about 29%, apartments about 32% (held lower due to income-restricted housing), and agricultural properties about 60%. These values reflect market value only and do not include land-use adjustments or tax relief. Colavecchio also described the sales ratio study guiding their valuations, showing a median assessment ratio of 94% and an average of 100%. He stated that the assessment file should be finalized by late Monday (2/23) or early Tuesday (2/24), after which notices will be printed and mailed during the first week of March.

Mr. McKlarney asked the assessor to explain how the reassessment team conducts property assessments, including how they determine costs such as square-foot values across different areas and neighborhoods within the county.

Mr. Colavecchio provided an overview of how the reassessment team organizes and evaluates property values throughout the county. He explained that the county is divided into multiple "neighborhoods" to allow market factors to be applied appropriately to each area. Existing neighborhoods such as Pearisburg, Pembroke, and several subdivisions were already in place, and the team expanded this structure to create additional neighborhoods, including one for the Town of Narrows and separate neighborhoods for Rich Creek, Pembroke, and Pearisburg. Glen Lyn did not receive its own neighborhood due to an insufficient number of sales for reliable analysis. The rural county areas were divided into three sections: northeastern, southeastern, and western neighborhoods.

He further noted that sales ratios are reviewed by neighborhood, property class, and age of home, to ensure consistency and accuracy in valuation. The goal is to assess properties to be as close to 100% of market value as possible without exceeding it. Because all properties must be assessed consistently using the same valuation tables, some parcels may show assessments above their most recent sale price. Consistency and minimal variance across the county guide the calibration of the assessment tables.

Mr. McKlarney asked the assessor how far back they look when reviewing property sales within a neighborhood or area of the county as part of the reassessment process.

Mr. Colavecchio explained that the assessment team primarily uses all qualified 2025 property sales to determine market values, noting that many recent sales involved varying levels of renovation, which they verify through listing information and online resources when possible. He emphasized that not all sales represent true market transactions, as some may involve family members or lack sufficient documentation, but the team works to filter out these non-arm's-length sales to maintain accuracy. Despite occasional limitations in verifying details, he stated that the team has made every reasonable effort to validate sales data for use in the reassessment process.

Mr. McKlarney asked the assessor to explain how their team attempts to visit every property during the reassessment process, including how they handle properties that are behind locked gates or otherwise difficult to access.

Mr. Colavecchio explained that the assessment team attempts to visit every property, including those behind locked gates. When access isn't possible, they use the county's GIS system and recent aerial photography from 2023 along with Google Earth or Google Maps when needed to verify structures and ensure all property details are captured accurately.

Mr. Lawson inquired whether the Board would be provided with access to the complete listing of all parcels.

Mr. Colavecchio informed the Board that the full parcel list will be made accessible to the public through a link on either the county's website, the Commissioner of the Revenue's website, or both. He noted that new assessed values will not be posted until after the assessment notices are mailed. In addition, a printed binder containing the complete parcel listing will be available in the Commissioner's office for individuals who prefer or require a paper copy.

Mr. McKlarney asked whether the reassessment data had also been broken down by district.

Mr. Colavecchio responded that such a breakdown does exist and can be emailed to the Board, though he had not yet compiled it for the meeting.

Mr. McKlarney asked for clarification on the timeline for the reassessment hearings, specifically when the notices would be mailed and when citizens would be able to begin calling in after receiving them.

Mr. Colavecchio explained that once assessment notices are mailed, residents may begin contacting the reassessment office immediately by phone, email, or mail, and may also visit the Commissioner's Office if needed. State law requires at least 15 days between the mailing of notices and the first hearing date. The deadline for requesting a hearing is typically about three weeks after notices are mailed, and the firm anticipates holding up to ten days of hearings, as outlined in their contract.

Mr. McKlarney asked the assessor to explain the Board of Equalization process and how it works.

Mr. Colavecchio explained that the county must appoint members to the Board of Equalization, who must complete state-required training and be sworn in before serving. The Board cannot begin hearings until 30 days after the reassessment team completes its hearings, though they may hold organizational meetings during that time. He added that for more complex commercial appeals, such as those involving apartments, the Board often schedules those cases together, so he can attend and help if needed.

Mr. McCoy asked whether the Board of Equalization's hearings would begin in April and followed by asking how long the Board is permitted to continue conducting those hearings.

Mr. Colavecchio explained that it is up to the county to set an end date for the Board of Equalization's work. While some counties allow their boards to meet throughout the year, treating any resulting changes as abatements, the county must establish a deadline for resolving all appeals.

Mr. McKlarney emphasized for the press and public that the Board intends to set a net-zero revenue tax rate, meaning the county will not collect additional overall revenue despite significant assessment increases. He explained that individual tax bills will vary because property values rose unevenly across residential, commercial, and agricultural categories with some properties increased as much as 100%, while others saw much smaller changes. Since only one tax rate can be set for all property types, some taxpayers will see increases and others decreases, but a countywide 60% tax increase will not occur. He reiterated the Board's commitment to minimizing the impact on residents and making the process as clear as possible.

Mr. Lawson stated that the Board would make every effort to ensure the process is as smooth as possible for residents.

Mr. McKlarney noted that the final tax rate cannot yet be determined because all assessment figures are not finalized. He stated that, due to the unusually large increase in property values that are far higher than the previous high of 28%, the tax rate will need to be set significantly lower to achieve a net-zero revenue outcome. However, he emphasized that he would not speculate on an exact rate until all data is complete.

Mr. Chidester explained that state code does not specify how long the Board of Equalization may meet, but members' terms expire at the end of the assessment year on December 31. He added that if a taxpayer requests a hearing after members' terms expire, the court may reappoint those members to complete any outstanding cases, though this situation is rare.

Treasurer Angie Higginbotham explained that taxpayers are typically given 30 days to pay once tax tickets are issued. She then needs an additional five days to prepare the prepaids and send the information to the printer, which requires a 24-hour turnaround time.

Mr. McCoy noted that anyone who requests a hearing will be granted one.

Mr. McKlarney explained that residents have multiple avenues to challenge their property assessments. After receiving their tax ticket, they may first appeal to the assessment firm, and if dissatisfied, they may then appeal to the independent three-member Board of Equalization. A final appeal may be made to circuit court. He emphasized the importance of accuracy in the reassessment process, noting the significant cost to the county and its commitment to a net-zero revenue outcome, and encouraged residents to report any mistakes so they can be corrected.

Mr. Martin asked whether square footage disputes, such as situations where the interior layout differs from what the exterior suggests, would follow the same assessment review process.

Mr. McKlarney explained that square-footage discrepancies are usually the easiest to correct. Property owners can provide photos or videos, and the assessment company can typically resolve these issues without involving the Board of Equalization. The Commissioner of the Revenue may also correct obvious errors, such as when a home is mistakenly listed with more square footage than it actually has. He added that some mistakes, like porches that appear to be finished living space, are simple to identify and adjust.

PAYMENT OF WARRANTS

Mr. Baker motioned to approve FY 2026 warrants in the amount of $1,541,807.04, and Mr. McCoy seconded the motion. The motion was approved by a 5-0 vote as follows: Voting Yes: Mr. Baker, Mr. Lawson, Mr. Martin, Mr. McCoy and Mr. Morris

SCHOOL BOARD APPROPRIATION

Mr. Lawson motioned to approve $3,378,000.00 for the March 2026 School Board appropriations for general operations, adding that the Board would like a breakdown in how money will be allocated for school projects. Mr. Martin seconded the motion. The motion was approved by a 5-0 vote as follows: Voting Yes: Mr. Baker, Mr. Lawson, Mr. Martin, Mr. McCoy and Mr. Morris

SOCIAL SERVICES APPROPRIATION

Mr. Martin motioned to approve $440,000.00 for the March 2026 Social Services appropriations. Mr. Lawson seconded the motion. The motion was approved by a 5-0 vote as follows: Voting Yes: Mr. Baker, Mr. Lawson, Mr. Martin, Mr. McCoy and Mr. Morris

APPOINTMENTS

Mr. Morris made a motion to reappoint Mr. Michael Thompson to the Planning Commission Board. Mr. Baker seconded the motion. The motion was approved 5-0 as follows: Voting Yes: Mr. Baker, Mr. Lawson, Mr. Martin, Mr. McCoy and Mr. Morris

Mr. McCoy made a motion to reappoint Mr. Kevin Belcher to the New River Community Criminal Justice Board. Mr. Baker seconded the motion. The motion was approved 5-0 as follows: Voting Yes: Mr. Baker, Mr. Lawson, Mr. Martin, Mr. McCoy and Mr. Morris

Mr. Martin made a motion to reappoint Ms. Janice Gautier to the Community Policy and Management Team Board. Mr. Lawson seconded the motion. The motion was approved 5-0 as follows: Voting Yes: Mr. Baker, Mr. Lawson, Mr. Martin, Mr. McCoy and Mr. Morris

Mr. Martin made a motion to appoint Mr. Stewart Helms to the Board of Equalization. Mr. Lawson seconded the motion. The motion was approved 5-0 as follows: Voting Yes: Mr. Baker, Mr. Lawson, Mr. Martin, Mr. McCoy and Mr. Morris

BUDGET SUPPLEMENTS

Mr. Baker motioned to approve FY 2026 budget supplements in the amount of $625,443.63, and Mr. McCoy seconded the motion. The motion was approved by a 5-0 vote as follows: Voting Yes: Mr. Baker, Mr. Lawson, Mr. Martin, Mr. McCoy and Mr. Morris

EXECUTIVE SESSION

Mr. McCoy motioned to go into executive session as permitted by Virginia Code 2.2-3711 A (7) Legal Counsel and (29) Contracts. Mr. Baker seconded the motion. The motion was approved by a 5-0 rollcall vote as follows: Voting Yes: Mr. Baker, Mr. Lawson, Mr. Martin, Mr. McCoy and Mr. Morris

Mr. McCoy motioned to return to open session, and he certified that in the closed session just concluded, nothing was discussed except the matter or matters (1) specifically identified in the motion to convene in closed session and (2) lawfully permitted to be discussed under the provisions of the Virginia Freedom of

Information act cited in that motion. Mr. Baker seconded the motion. The motion was approved 5-0 by rollcall vote as follows: Voting Yes: Mr. Baker, Mr. Lawson, Mr. Martin, Mr. McCoy and Mr. Morris

OLD BUSINESS

Mr. Morris inquired about the status of the new meeting room project.

Mr. McKlarney reported that the meeting room construction project will be advertised for bids in the coming week. Contractors will have 30 days to submit proposals, and approximately five contractors have already been identified to receive the bid invitation. He noted that the project is expected to cost around $1 million and will follow a design-build process, requiring the selected contractor to provide architectural, mechanical, and electrical plans, which should help streamline the project and reduce costs.

ADJOURN

With no further business, the meeting was adjourned. The next Board of Supervisors meeting will be held on Wednesday, March 4, 2026, at 3:00 PM. The meeting will be held at the Giles County Maintenance Building located at 315 North Main Street, Pearisburg.

APPROVED:

Chair ______________________________

ATTEST:

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Clerk