

COUNTY OF WARREN



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Douglas P. Stanley
County Administrator

Memorandum

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TO: Warren County Property Owners
FROM: Douglas P. Stanley, County Administrator 
DATE: November 15, 2006
RE: 2007 General Reassessment

Over the past week most County property owners have received a notice from the Reassessment Office concerning the new assessed value for their property. This is a result of the County's General Reassessment which is being performed by Pearson Appraisal Company, Inc. The process is being supervised by the Warren County Board of Assessors. The Board of Assessors includes five citizen members, each appointed to represent one magisterial district of the County. Currently the County is on a 4-year reassessment cycle with the last one being effective January 1, 2003.

On average real estate values in Warren County are increasing 90% with this reassessment. That means that some properties will increase less than 90% and some more than 90%. In general, raw land prices have increased at a greater rate than improvement values. The 90% increase is in-line with recent reassessments in Clarke (104%), Fauquier (108%) and Rappahannock (80%) counties.

The first question on everyone's mind is "How much will my taxes go up?" First of all, the reassessment process and the setting of tax rates are two separate processes. The tax rates will not be set until next year during the budget process. State law requires that the County equalize the tax rate based on the average increase in assessments. For instance, if the average increase in assessments was 100%, then the County would have to adjust the real estate tax rate from \$0.82 per \$100 of assessed value to \$0.41 per \$100 of assessed value. If the Board of Supervisors decides to increase the tax rate above the equalized amount for 2007, they have to advertise that increase as a tax increase.

The Board of Assessors is currently conducting hearings. Individuals with questions about the reassessment process are urged to contact the Reassessment Office at (540) 635-7291 during the hours of 8:30 a.m. to 4:30 p.m. to schedule a hearing. They will be able to ask questions about the process through which values were determined and to look at adjacent and similarly situated properties and compare the values.

DPS