

MINUTES OF THE SHENANDOAH COUNTY BOARD OF SUPERVISORS
MEETING: JANUARY 13, 2026, 4:00 PM

The Board of Supervisors met in the Board Meeting Room, 600 North Main Street, Woodstock, Virginia, on January 13, 2026, at 4:00 p.m. The following members of the Board of Supervisors were in attendance: Chairman Tim Taylor, Supervisor David Ferguson, Vice Chairman Dennis Morris, Supervisor Steve Baker, Supervisor Mark Dotson, and Supervisor Kyle Gutshall.

Administrative Staff members in attendance: Mr. Evan Vass, County Administrator, Ms. Mandy Belyea, Deputy County Administrator, Ms. Amy Dill, Director of Finance, Mr. Jason Ham, County Attorney, and Ms. Allie Fauber, Administrative Assistant.

Chairman Taylor called the meeting to order at 4:00 p.m. and Supervisor Dotson introduced Pastor Chris Porter who led an invocation followed by the Pledge of Allegiance.

APPROVAL OF THE AGENDA:

Vice Chairman Morris made a motion, seconded by Supervisor Dotson, to approve the agenda as presented. The motion was approved by a roll call vote as follows:

Mr. Taylor	aye	Mr. Gutshall	aye
Mr. Dotson	aye	Mr. Ferguson	aye
Mr. Morris	aye	Mr. Baker	aye

SPECIAL PRESENTATIONS:

1. Strasburg High School Football Recognition.

Coach Tripp Lamb introduced the coaching staff and Chairman Taylor read a resolution celebrating the Strasburg High School Football Team State Championship.

2. Semiannual Employee Service Awards.

Chairman Taylor and Vice Chairman Morris presented awards and certificates to employees to celebrate their years of service with Shenandoah County.

Treasurer's Office- Cindy George, 45 years.

Sheriff's Department- Shane Bollinger, 10 years. Heath Painter, 10 years. Wes Dellinger, 25 years.

Fire and Rescue- Jesse Clark, 20 years. Ralph Crabill, 20 years. Bill Streett, 20 years. Whitney Tusing, 5 years. Bryan Greer, 10 years. Joseph Hickey, 20 years. Joe Loving, 20 years.

ECC- Jennifer Cook, 25 years. Holly Helsley, 10 years.

Solid Waste- Brad Dellinger, 20 years. Christy Dysart, 15 years. Steven Wetzel, 5 years.

Library- Zach Hottel, 10 years.

Commonwealth Attorney Office- Angie Pool, 15 years.

3. Presentation by Commissioner of the Revenue, Missy Hockman, regarding reassessment matters.

Ms. Hockman explained that a general reassessment is a mass appraisal of all real estate in a locality with the purpose of bringing assessed values of all property as close to 100% fair market value as possible. She said that 2,000 qualified property sales from 2023-2025 were also evaluated and that Shenandoah County has an estimated 33,000 individual parcels. Ms. Hockman stated that Vision Government Solutions was chosen as the third-party appraisal firm to conduct the reassessments and that this is done because it is more cost effective than investing in full-time staff and resources for in-house. She added that the County performs a general reassessment on a four-year cycle and that it is required by Virginia law. She explained each step of the process and that currently informal hearings with property owners are being conducted. She added that the deadline to schedule an informal review is January 23 and provided contact information. Ms. Hockman explained the Board of Equalization and that they are expected to begin hearings in March. She then reviewed equalization of the tax rate for real estate and stressed that when values go up the tax rate must come down as required by the Code of Virginia. She said that they must establish a new tax rate that would generate the same revenue as previously collected when applied against the new assessed values. Supervisor Ferguson said that concerns that he has been hearing are that the reassessed values are not done at a uniform level and asked if Ms. Hockman was keeping record of what was being found as a result of the informal reviews. Ms. Hockman said that this is when mistakes can be found and that they will be corrected but that she has not received information on parcel specific data that was being updated. Supervisor Ferguson questioned why similar properties were not assessed the same and Ms. Hockman suggested that the GIS website be utilized and information be gathered when calling for an informal review. Supervisor Ferguson asked if there could be a summary of the informal review data. Chairman Taylor and Supervisor Dotson shared their personal experiences with the informal review. Supervisor Dotson added that it was a positive experience and encouraged others to call. He suggested that going forward there be more communication related to reassessments to help people understand. Vice Chairman Morris told everyone to work with the process and get important information together to present to the informal review team and later the Board of Equalization. He stated that the process is very thorough and that the Board will equalize the tax rate. Supervisor Baker said he has taken a few calls and that they were similar to Supervisor Ferguson's concern of similar properties being different values. Ms. Hockman said it is difficult to make comparisons on properties without all the information that could create differences. Supervisor Ferguson stated that this is an important process because the reassessment plays into funds coming in from the state and federal government.

4. Presentation by the Virginia Department of Transportation, Jeff Boyer, regarding planned emergency repairs on Interstate 81.

Mr. Boyer shared information on the upcoming project related to repairs on the North Street Bridge after it was struck by a truck a few months ago which will require an outside beam to be replaced. He said that they have been working with local law enforcement, state police, and fire and rescue to come up with a plan to deal with this project. He stated that there will be a large impact due to a full southbound closure on I81 from 10-18 hours. Mr. Boyer reported that after meeting with the contractor today, they will be making every attempt to make this a one-time closure, to remove the current beam and replace it with the new instead of two separate events. He added that the closure will happen on a Saturday evening and span until Sunday morning, to ensure the least impact to

citizens and the school schedule. He said that the projected potential date would be March 7th, but stressed that could change. He thanked all the County resources that have come together to work on this project. Supervisor Ferguson thanked him for working on this project and added that he wishes an additional exit could be added between Toms Brook and Woodstock. Supervisor Dotson said that they could help share communication on this project and the traffic impacts.

5. Audit presentation by James Kelly, Robinson Farmer and Cox Associates regarding the County's Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2025.

Mr. Kelly said that the ACFR takes a lot of work to have it ready to qualify for a certificate of achievement and that it is good to have to show financial stability when looking for loans. He said they have issued an unmodified audit opinion which is the highest level of assurance available and reviewed the tests for compliance they perform. Mr. Kelly reviewed the summary of net position and the changes, governmental funds balance sheets, and revenues and expenditures. He said that revenues exceeded the expenditures by \$12 million in the general fund. He stated that the County has a policy where the unassigned fund balance should be at a minimum of 12.5% of the general fund budget expenditures plus transfers and school expenditures. He said that the County has been over that threshold for at least five years and this year was about 27% and that he believes 12.5% is low for a County this size and recommended 20-25%. Mr. Kelly recapped the debt service fund budgets and summary of long-term debts.

6. Presentation by VCE unit coordinator, Bobby Clark, concerning dry weather conditions.

Mr. Clark showed a map of Virginia which showed the County in a drought. He shared maps of well monitoring stations which showed very low levels including the new monitoring well at the County Park in Maurertown. He concluded that ground water is down but there have not been reports of dry wells. Mr. Clark said that stream flow was okay after the rain over the weekend but levels are dropping again.

CONSIDERATION OF NON-ACTION ITEMS:

1. Discussion and consideration of reappropriations for the second quarter of Fiscal Year 2026.

Ms. Dill said this is done quarterly to recognize unanticipated revenues and are typically grants and donations.

2. Discussion and consideration to carry over capital projects and grant funds from Fiscal Year 2025 to Fiscal Year 2026.

Ms. Dill stated that these are capital projects from previous years that have not been completed.

PUBLIC COMMENT (OTHER THAN MATTERS FOR WHICH A PUBLIC HEARING HAS BEEN OR WILL BE HELD):

Tina Williams of Edinburg shared her experience with the informal review for the reassessment. She said that they have made no improvements and their property increased a lot. She found the informal review frustrating and was told more information on an appeal process would be mailed.

Daryl Bates of Edinburg expressed frustration with the reassessment and process.

Brad Pollack of Edinburg commented that the reassessment cost too much and there were other ways to conduct this. He questioned the methods that the reassessment company used to assess properties. He suggested cutting the Sheriff's Department budget to lower taxes or use it for the schools.

John Bert of Fort Valley said communication can solve a lot of issues if done ahead of time. He said Ms. Hockman's presentation was enlightening and would have been great at town halls throughout the County.

CONSIDERATION OF CONSENT AGENDA ITEMS:

1. Consideration of the December 9, 2025 regular meeting, and January 6, 2026 organizational meeting minutes.

Vice Chairman Morris made a motion, seconded by Supervisor Baker to approve the items as presented. The motion was approved by a roll call vote as follows:

Mr. Taylor	aye	Mr. Gutshall	aye
Mr. Dotson	aye	Mr. Ferguson	aye
Mr. Morris	aye	Mr. Baker	aye

PUBLIC HEARING(S):

There were no Public Hearings scheduled for the January 13, 2026, regular meeting.

OLD BUSINESS:

There were no Old Business items presented at the January 13, 2026, regular meeting.

CONSIDERATION OF PLANNING COMMISSION ITEMS:

There were no Planning Commission items presented at the January 13, 2026, regular meeting.

NEW BUSINESS:

1. Consideration of the Fiscal Year 2027 Budget Calendar.

Mr. Vass said this is tentative and that meetings may be added as needed.

COUNTY ATTORNEY COMMENTS:

Mr. Ham had no comments.

BOARD MEMBER COMMENTS:

Supervisor Dotson said it was great to see everyone in the room participating in local government and that he is looking forward to learning more. He said that some concerns he has heard relate to services and efficiencies for the community. He said he is concerned with school facilities that need dramatic improvements to come back to an acceptable level. He is looking forward to guiding solutions to these issues.

Supervisor Baker shared a medical emergency in his family and was thankful for local emergency services. He said this is a small community and he was flooded with messages reaching out to him and his family.

Supervisor Gutshall said he is excited to work with everyone and that his time on the School Board gave him beneficial experience. He agreed that they need to take care of the school facilities. He stated that there can never be too much communication and that more could have been beneficial to the reassessment.

Chairman Taylor asked everyone to let him know about committee assignments and to turn in their economic interest forms. He encouraged everyone to pay attention to the school meetings on their CIP. He also gave everyone a copy of Thomas Paine's *Common Sense* and a flag lapel pin to celebrate the United State's 250th anniversary. He added that he is proud to be part of this celebration.

COUNTY ADMINISTRATOR'S COMMENTS:

Ms. Belyea had no comments.

Mr. Vass had no comments.

OTHER BUSINESS:

There were no Other Business items for the January 13, 2026, regular meeting.

CLOSED SESSION(S):

1. A closed session as authorized by Virginia State Code section 2.2-3711 (A)(29) to discuss the award of a public contract involving the expenditure of public funds, including interviews of bidders or offerors, and discussion of the terms or scope of such contract, where discussion in an open session would adversely affect the bargaining position or negotiating strategy of the public body. The subject matter concerns a potential construction contract.
2. A closed session as authorized by Virginia State Code section 2.2-3711 (A)(3) to discuss the possible acquisition of real property for a public purpose and to discuss the possible disposition of real property, where discussion in an open meeting would adversely affect the negotiating strategy of the County; the closed meeting will include consultation with legal counsel regarding specific legal matters requiring the provision of legal advice by such counsel as authorized by Virginia State Code section 2.2-3711 (A)(8). The subject matter concerns the potential acquisition of a privately held parcel of property and the potential disposition of a parcel of property owned by Shenandoah County.
3. A closed session as authorized by Virginia State Code section 2.2-3711(A)(8) to consult with legal counsel employed or retained by the County regarding specific legal matters requiring the

provision of legal advice by such counsel. The subject matter of the closed session is public utility matters.

4. A closed session as authorized by Virginia State Code section 2.2-3711 (A)(1) to discuss the assignment and appointment of specific public officers, appointees, or employees. The subject matter of the closed session is the appointment of public officials to serve on the Planning Commission and Board of Equalization.

At 6:11 p.m. Vice Chairman Morris made a motion which was seconded by Supervisor Gutshall to enter into a closed session as authorized by Virginia State Code section 2.2-3711 (A)(29) to discuss the award of a public contract involving the expenditure of public funds, including interviews of bidders or offerors, and discussion of the terms or scope of such contract, where discussion in an open session would adversely affect the bargaining position or negotiating strategy of the public body. The subject matter concerns a potential construction contract. A closed session as authorized by Virginia State Code section 2.2-3711 (A)(3) to discuss the possible acquisition of real property for a public purpose and to discuss the possible disposition of real property, where discussion in an open meeting would adversely affect the negotiating strategy of the County; the closed meeting will include consultation with legal counsel regarding specific legal matters requiring the provision of legal advice by such counsel as authorized by Virginia State Code section 2.2-3711 (A)(8). The subject matter concerns the potential acquisition of a privately held parcel of property and the potential disposition of a parcel of property owned by Shenandoah County. A closed session as authorized by Virginia State Code section 2.2-3711(A)(8) to consult with legal counsel employed or retained by the County regarding specific legal matters requiring the provision of legal advice by such counsel. The subject matter of the closed session is public utility matters. A closed session as authorized by Virginia State Code section 2.2-3711 (A)(1) to discuss the assignment and appointment of specific public officers, appointees, or employees. The subject matter of the closed session is the appointment of public officials to serve on the Planning Commission and Board of Equalization.

The motion was approved by a unanimous roll call vote as follows:

Mr. Taylor	aye	Mr. Gutshall	aye
Mr. Dotson	aye	Mr. Ferguson	aye
Mr. Morris	aye	Mr. Baker	aye

At 7:41 p.m. the Board reconvened into open session following a motion by Supervisor Baker and seconded by Supervisor Gutshall which was approved by a unanimous roll call vote as follows:

Mr. Taylor	aye	Mr. Gutshall	aye
Mr. Dotson	aye	Mr. Ferguson	absent
Mr. Morris	aye	Mr. Baker	aye

Mr. Vass read the certification that all members must certify that to the best of each member's knowledge (i) only public business matters lawfully exempted from open meeting requirement, under The Virginia Freedom Information Act and (ii) only such public business matters as were identified in the motion by which the closed meeting was convened were heard, discussed or considered in the meeting of the public body.

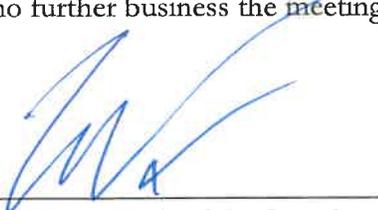
Mr. Taylor	aye	Mr. Gutshall	aye
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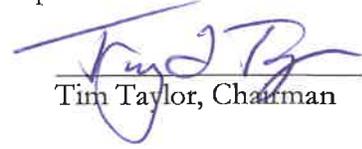
Mr. Dotson aye
Mr. Morris aye

Mr. Ferguson absent
Mr. Baker aye

ADJOURNMENT

With no further business the meeting was adjourned at 7:42 p.m.

ATTEST: 
Evan Vass, Clerk of the Board


Tim Taylor, Chairman