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**Minutes of the
New Market Town Council
Special Called Meeting
Monday, March 30th, 2026
6:30 p.m.**

The New Market Town Council met in the Council Chambers of the Arthur L. Hildreth, Jr., Municipal Building on Monday, March 23rd, 2026, with the following members present: Mayor Peter Hughes, Peggy Harkness, Janice Hannah, Jon Henry, Scott Wymer and Bob King. Council member Buz Mehardt was absent.

Mayor Hughes opened the meeting at 6:30 p.m. and established a quorum of five members present. The Pledge of Allegiance was recited in unison. Mayor Hughes welcomed all visitors and guests.

Mayor Hughes stated that the meeting was to hold a public hearing as required by Virginia State Code Section 58.1-3321 to receive public comment on the proposed increase of real property tax levies. He invited Mr. Garrison to give his presentation on the tax assessments.

Mr. Garrison presented a PowerPoint presentation (*a copy of the presentation will be on file with the minutes*). He explained that all property in Shenandoah County has been assessed at 100% of fair market value, in accordance with Virginia Code Section 58.1-3201. Due to the reassessment, the total assessed value of real property exceeds last year's total assessed value of real property by 44.79%, which triggered the state code for the town to reassess tax rates. He presented the equalized rate of .1075 cents per \$100 of assessed value, which is the rate that would keep the town revenue neutral. The current tax rate is .15 cents per \$100 of assessed value, which is also the advertised proposed rate to adopt. He explained the difference between the lowered tax rate and the proposed tax rate. In his presentation he showed the impact of increased tax rates with the new assessments. He gave the Council some budgetary information for next year's budget, FY26-27. In the presentation, he showed the tax revenue on variable tax rates based on 2026 assessments.

Mayor Hughes opened the public hearing at 6:39 p.m. Mrs. Karen Whetzel, 9424 Shenandoah Drive, she wanted to thank the council for their service and that they do a good job. She stated that she feels the citizens get what they pay for in taxes with benefits such as helpful staff, public safety from the police department, the infrastructure is maintained, there are activities for children, the work on the community center, and the possibilities of helping staff the New Market Library. She said she supports the decision being made.

Mayor Hughes asked for input from the council. Mr. Wymer wanted to ensure that the citizens know that Council is not raising the tax rate. Mr. Henry inquired about the progress of the library staff topic. Mr. Garrison explained that he has reached out to County in reference to this but has not had a discussion yet. Mr. King stated he agreed with Mr. Wymer that he wants citizens to know the tax rate is not being raised. He acknowledged the assessments were high. Mr. Henry inquired about the admission tax, and if there has been any further action for that. Mr. Garrison explained that this was researched and part of the discussion was that a huge factor was the Virginia Museum of the Civil War, however our attorney advised that we were not allowed to tax a state entity. That would have generated roughly \$10,000 in revenue, and the only other revenue generator would be museums that Shenandoah Valley Battlefields may own, and potential golf resorts on their green fees.

Mr. King asked if the council had to vote on the rate during this meeting. Mr. Garrison stated that it would be preferable as the rate needs relayed to the county by April 10th. He explained that they can adopt a rate from the equalized rate up to the current rate. Mr. Henry clarified that to meet the proposed budget shortfalls with the library they would need to do a minimum of .13 cent rate. Mr. Garrison stated that the \$42,500 included the library funding.

Mrs. Hannah made a motion to adopt a real estate tax rate at .15 cents per \$100. Mr. Wymer seconded the motion. Mr. Henry noted that after doing a quick AI search to calculate the admission tax at Shenvalee, which


53 shows it could potentially add an extra \$60,000 to revenue, and that the Shenandoah Valley Battlefields
54 Foundation has told him that their admission tax would generate roughly \$8,000. Mr. Hughes asked if this is
55 something that could be voted on tonight. Mr. Garrison stated that it could not, but it would need to be worked
56 through with the stakeholders. Mr. King asked if the admission tax could be implanted later. Mr. Garrison stated
57 that yes, the council can adopt an admission tax. Mr. King inquired about the timeframe, and Mr. Garrison
58 explained it could be brought up during the budget discussions. With no further discussion, the motion was
59 carried on the following 4-1 roll call vote:

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61 **Mrs. Harkness** **Aye**
62 **Mr. King** **Aye** **Mrs. Hannah** **Aye**
63 **Mr. Henry** **Nay** **Mr. Wymer** **Aye**
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66 Mr. Wymer motioned to adjourn the meeting. Mr. King seconded the motion, and with no further discussion,
67 the motion passed with a 4-1 voice vote. Meeting adjourned at 7:55 p.m.

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72 Mayor Peter Hughes

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75 N. Garrison, Town Clerk