

County of Dinwiddie Board of Supervisors

MINUTES

Special Meeting – March 31, 2020, 7:01 PM

Board Meeting Room, Dinwiddie Government Center
14010 Boydton Plank Road, Dinwiddie, Virginia

Supervisors Present:

Daniel D. Lee, *Chair* Election District 4
Dr. Mark Moore Election District 2
Harrison A. Moody Election District 1
*William D. Chavis Election District 3
*Brenda Ebron-Bonner, *Vice Chair* Election District 5

* *Joined the meeting telephonically at 7:02 PM from their respective homes.*

Administration Present:

W. Kevin Massengill, *County Administrator*
Anne Howerton, *Deputy County Administrator,*
Finance and General Services (by telephone)
Tyler Southall, *County Attorney (by telephone)*

1. ROLL CALL

On March 17, 2020, the Board adopted a remote participation policy in conformity with Virginia Code Section 2.2-3708.2. As such Mr. Chavis and Ms. Ebron-Bonner have requested an exception to be allowed to participate remotely due to medical conditions that prevent their appearance during the COVID-19 pandemic. The public was also invited to participate remotely.

At 7:02 PM, upon motion of Mr. Moody, seconded by Dr. Moore, Ms. Ebron-Bonner and Mr. Chavis were approved to participate in this meeting remotely for medical reasons.

AYES: Dr. Moore, Mr. Moody, Mr. Lee

NAYS: None

2. INVOCATION

3. PLEDGE OF ALLEGIANCE

4. PUBLIC HEARING:

A. CALENDAR YEAR 2020 TAX RATES

Dr. Moore and Mr. Lee read the following statements.

DISCLOSURE OF INTEREST PURSUANT TO SECTION 2.2-3112 OF THE CODE OF VIRGINIA, 1950, AS AMENDED

At the March 31, 2020 Special Meeting of the Dinwiddie County Board of Supervisors, I, Mark E. Moore, intend to participate in discussion and vote concerning the calendar year 2020 tax rate for Dinwiddie County and I may participate in discussion related to the FY 2021 budget. The budget and tax rate will determine how much money is appropriated to the Dinwiddie County School Board. My wife is employed by the Dinwiddie County School Board. The budget and tax rate may affect all school board employees in the County, and I am able to participate in the transaction fairly, objectively, and in the public interest.

At the March 31, 2020 Special Meeting of the Dinwiddie County Board of Supervisors, I, Daniel D. Lee, intend to participate in discussion and vote concerning the calendar year 2020 tax rate for Dinwiddie County and I may participate in discussion related to the FY 2021 budget. The budget and tax rate will determine how much money is appropriated to the Dinwiddie County School Board. My wife is employed by the Dinwiddie County School Board. The budget and tax rate may affect all school board employees in the County, and I am able to participate in the transaction fairly, objectively, and in the public interest.

I am employed by the Appomattox River Soil and Water Conservation District, which has an address of 13915 Boydton Plank Road, Dinwiddie, VA 23841. Due to my employment with the Appomattox River Soil and Water Conservation District, I will not participate in any discussion pertaining to the Appomattox River Soil and Water Conservation Board.

W. Kevin Massengill, County Administrator presented the proposed tax rates for calendar year 2020.

RESOLUTION

ADOPTION OF CALENDAR YEAR 2020 PROPERTY TAX RATES AND PERSONAL PROPERTY TAX RELIEF RATE

WHEREAS, Section 58.1-3001 of the Code of Virginia requires that the governing body of each county fix the amount of the county taxes for the current year as soon as practicable between January and June of said year; and

WHEREAS, this imposition of taxes shall not constitute an appropriation nor an obligation to appropriate any funds for any purpose or expenditure until the Board of Supervisors of Dinwiddie County appropriates funds for that purpose or expenditure; and

WHEREAS, the Code of Virginia Section 58.1-3008 permits governing bodies to impose different rates of levy on real estate, merchants' capital, tangible personal property or any separate class thereof, and machinery and tools; and

WHEREAS, in accordance with Section 58.1-3007 of the Code of Virginia, notice of the proposed 2020 property tax rates for Dinwiddie County, Virginia has been published in a local newspaper and a public hearing held on such proposed rates, although such notice and public hearing are not required under such Code section because the tax rates did not increase;

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia:

1. Property Tax Rates The property tax rates for calendar year 2020 shall be set in the amounts shown below:

| <u>TAX RATES</u> | <u>Rate per \$100 of Assessed Valuation</u> |
|--|---|
| Real Estate | .79 |
| Mobile Homes | .79 |
| Mineral Land | .79 |
| Public Services | .79 |
| Personal Property | 4.75 |
| Personal Property – volunteer vehicles | .25 |
| Machinery & Tools | 3.30 |
| Heavy Construction Machinery | 3.30 |
| Airplanes | .50 |

2. TAX RELIEF FOR QUALIFYING MOTOR VEHICLES In accordance with the Personal Property Tax Relief Act of 1998 (Section 58.1-3523 et seq. of the Code of Virginia) and Section 19-10(c) of the Dinwiddie County Code, the personal property tax relief rate for calendar year 2020 shall be set at 38%.

Mr. Lee opened the public hearing. As no one in attendance or any one participating remotely wished to comment, the public hearing was closed.

Mr. Moody shared that he feels that during this uncertain time, keeping the tax rates the same is a good conservative approach.

Dr. Moore agreed with Mr. Moody.

Mr. Chavis said that last year we were able to reduce the personal property tax rate, and it has been a good nine years without raising the taxes, and that he thinks it is appropriate to keep the taxes at the same rate.

Upon motion of Mr. Moody, seconded Mr. Moody, the resolution was approved as presented.

AYES: Dr. Moore, Mr. Moody, Mr. Chavis, Ms. Ebron-Bonner, Mr. Lee

NAYS: None

5. CITIZEN COMMENTS

There were no citizen comments.

6. BOARD MEMBER COMMENTS

Ms. Ebron-Bonner said that during these trying times we have to be faithful. She also stated that she misses everyone and hopes to see them soon.

Mr. Chavis thanked the Board members who were physically in attendance. He asked everyone to be patient and stay at home. He ended by saying God bless and be safe.

Mr. Moody said that we need to have faith and fear not. He also shared that he feels that the quarantine measures that Virginia has taken are helping stop the exponential growth that other states are showing.

Dr. Moore thanked Mr. Massengill and staff. He said that we should keep the County employees in our prayers, especially public safety. He ended his comments by stating that we will get through with God's help.

Mr. Lee shared that he thinks this is the time for County staff and citizens to look out for each other. He said to let the County know if you need help, and we will do our best to connect you with the appropriate resources.

Mr. Massengill provided an update, asking citizens to take safety measures seriously and stay at home if they are able. He said that public safety is doing an absolutely wonderful job. He also said that the amount of good will in the community is remarkable; businesses and citizens alike are working to help those in need. Mr. Massengill also referenced the remote meeting procedures, saying that the Board wants to be transparent through this process. He ended by thanking the Board on behalf of the employees of the County for their leadership and helping us do the best that we possibly can.

7. ADJOURNMENT

Upon motion of Dr. Moore, seconded Mr. Moody, the meeting was adjourned at 7:19 PM.

AYES: Mr. Moody, Dr. Moore, Mr. Chavis, Ms. Ebron-Bonner, Mr. Lee

NAYS: None

Daniel D. Lee
Chair

ATTEST: _____
W. Kevin Massengill
County Administrator
Clerk to the Board

/sbw