

VIRGINIA: AT THE SPECIAL MEETING OF THE DINWIDDIE COUNTY BOARD OF SUPERVISORS HELD AT THE DINWIDDIE COUNTY HIGH SCHOOL AUDITORIUM 11501 BOISSEAU ROAD IN DINWIDDIE COUNTY, VIRGINIA, ON THE 6TH DAY OF APRIL 2010 AT 7:00 P.M.

BOARD OF SUPERVISORS PRESENT:

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| HARRISON A. MOODY- CHAIR | ELECTION DISTRICT #1 |
| MICHAEL W. STONE – VICE CHAIR | ELECTION DISTRICT #5 |
| JOHN V. TALMAGE | ELECTION DISTRICT #3 |
| DONALD L. HARAWAY | ELECTION DISTRICT #2 |
| DORETHA E. MOODY | ELECTION DISTRICT #4 |

ADMINISTRATION

PRESENT: W. KEVIN MASSENGILL, COUNTY ADMINISTRATOR
ANNE HOWERTON, DIVISION CHIEF OF FINANCE & GENERAL SERVICES
JOHN C. BLAIR II, COUNTY ATTORNEY

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The Chair called the meeting to order at 7:00 p.m. followed by the roll call.

1. ROLL CALL

PRESENT: Mr. Talmage
Ms. Moody
Mr. Haraway
Mr. Stone
Mr. Moody

2. AMENDMENTS TO AGENDA

There were no amendments to the agenda of this meeting.

3. PUBLIC HEARING: ADOPTION OF CALENDAR YEAR 2010 TAX RATES

W. Kevin Massengill, County Administrator, discussed the following in a PowerPoint presentation.

The current tax rate is \$.68 for real estate, mobile homes, mineral lands, and public services – \$4.90 for personal property; \$.25 for personal property for volunteer vehicles; \$3.30 for machinery and tools; \$.03 for certified pollution control equipment; \$3.30 for certified recycling equipment; \$3.30 for heavy construction machinery; and \$.50 for airplanes. At their last regular meeting the Board of Supervisors established the tax rate for advertisement (that rate cannot be set any higher than advertised). The rates were advertised at \$.75 for real estate, mobile homes, mineral lands, and public services; and the rest remained the same.

Mr. Massengill discussed the FY11 budget process that had been completed to this point. He stated that at the end of this meeting the Board will vote on the tax rates. April 13th there will be a Board of Supervisors workshop for the upcoming budget. The intent of that meeting will be to make any final cuts to the budget. The Board is responsible for establishing the budget (the financial plan of the county). The County staff has the responsibility to implement the Board's budget priorities. May 4, 2010 the public hearing for the FY2011 Budget and the FY2011- FY2015 Capital Improvements Plan will be held here at the Dinwiddie High School. The Board will vote on the budget and CIP at their regular May 18, 2010 meeting.

Mr. Massengill discussed the current fiscal year. The budgeted revenue for this year's budget was \$37,000,000. He discussed how that money (which comes in through multiple revenue streams) is spent. Two major expenditure headlines: operational budget (that relates to all county departments, all constitutional officers, and any outside organizations that the County supports); and the transfers to other funds (the School operating fund; School debt payments; School capital fund; Department of Social Services; the Comprehensive Services Act - which is a requirement of Virginia State Law; and County and School debt – the Courthouse, water and sewer improvements, etc. The total expense of running the County is \$40.8 million – taking \$3.8 million from General Fund Balance. The Board set aside \$1 million out of the reserve fund to build Ford Volunteer Fire Department, and \$1.7 million for the Sports

Complex. The Community Development Fund was created last year for an economic development project that the County was working, and \$1 million was set aside to show that the County was serious and would use it only after an announcement was made.

Mr. Massengill showed the effects of setting the tax rate at the different rates of \$.68, \$.72 and \$.75 for the proposed budget that would begin July 1, 2010 and end June 30, 2011. He discussed the cuts in reimbursements from the State: constitutional officers (with the Sheriff's Office being the lion's share); and schools. He said that local funds are down (machinery and tools tax down due to some businesses closing); business licenses are down, as well as interest earnings.

He discussed the projected expenditures that are in the budget at this time.

Before the public hearing the Chair read the following.

"The Board of Supervisors desires to provide an opportunity for citizens to express their views on matters pertaining to Board issues that are listed under the Public Hearings portion of this meeting. This time is not intended to be a question and answer period or time for dialogue with Board members or staff. Citizens desiring to address the Board must sign up prior to the commencement of the meeting. All comments by citizens shall be addressed to the Board Chair and not the audience. Loud, boisterous or disruptive behavior, obscenity and vulgarity should be avoided; as well as other words or acts tending to invoke violence or deemed to be a breach of the peace. Personal attacks on individuals are prohibited. All comments shall be addressed towards the public hearing topics, and comments that deviate from those topics will be ruled out of order by the Chairman."

The Chair opened the public hearing in this matter.

1. John Wamsley -2619 Oxford Drive – spoke in opposition to the tax rate increase.
2. David Bradford – 18810 Turkey Egg Road – spoke in opposition to a tax rate increase.
3. Vincent Lewis – 17315 Wilkinson Road – spoke in opposition to a tax rate increase.
4. Barbara T. Pittman – 14405 Monks Neck Road – spoke in favor of a tax rate increase in order to produce the same amount of services.
5. Cynthia Blaha – 10151 Squirrel Level Road – spoke in favor of a tax rate increase.
6. Alvin Blaha – 10149 Squirrel Level Road – spoke in favor of a tax rate increase. He stated that last year the Board lowered the tax rate, and they stated at that time that in 2011 the rate would probably have to be increased.
7. David Dudley – 25907 Smith Grove Road – spoke in opposition to a tax rate increase.
8. Forrest Clay – 18603 White Oak Road – spoke in opposition to a tax rate increase.
9. Anne Scarborough – PO Box 415 – Dinwiddie – spoke in opposition to a tax rate increase.
10. John Scarborough – PO Box 415 – Dinwiddie – spoke in opposition to a tax rate increase.
11. Judy Hoyle – Vaughn Road – spoke in opposition to a tax rate increase.
12. Robert Hoyle – Vaughn Road – spoke in opposition to a tax rate increase. He stated that he fully supports core services.
13. June Crumpler – 1532 Boydton Plank Road – spoke in opposition to a tax rate increase. He asked for more cuts to the budget.
14. Edward Titmus, Jr. – 18425 Cox Road – spoke in favor of a tax rate increase. He said he would normally not be in favor of a tax increase, but money had been spent that shouldn't have been, and the large debt load now has to be paid off.

Mr. Haraway stated that the largest problem in our county and state is the economy. He said that he is convinced that raising taxes should not even be an option. He said the Board needed to make some tough budget cuts, and promote business in the county. He expressed concern about payroll and benefits. He stated there had been a 22% payroll increase over the last three years.

Mr. Talmage stated that he agreed with some of the things that Mr. Haraway said, but the county does have debt that needs to be taken care of. He said he does not agree with deficit spending.

Mr. Stone stated that Mr. Haraway had said the payroll had increased 22%. He stated that four new fulltime employees were approved unanimously by this Board. He

said that 10-12 part-time, including three manned sites, increases in seasonal help for either the Treasurer or the Commissioner of the Revenue during their peak tax times, and also the increased enrollment in County Parks and Rec programs were fully supported by every Board member sitting at this meeting. He said that one member abstained (did not vote yes or no) from the vote on the salary survey, and one member did not vote on last year's budget. He said you can't vote for the positions, think they are a priority and then not fund them.

Ms. Moody stated that in view of last year's reassessment, that she is opting to vote with Mr. Haraway.

Mr. Moody stated that the economy has been hard on all citizens, and hard on the County government. He said the county has been affected by massive state cuts, and a lot of those cuts are to the school system. He stated that he thought that education is very important to the county; and that if you don't educate them right, then you'll be paying for them in prison in a few years. He declared that he is very concerned about deficit spending. He stated that regarding the payroll, he knew that a lot of the payroll increase experienced by the County last year was in overtime. The selective enforcement has increased the overtime (and has also increased revenue over the amount it cost). He reiterated that his major concern is deficit spending.

Mr. Haraway made a motion to maintain a \$.68 real estate tax rate with no increase, seconded by Ms. Moody,

Mr. Stone asked if Mr. Haraway meant for the rate to stay the same for all the rates that were to be decided, or just for real estate.

Mr. Haraway answered for all those that were to be decided.

Ayes: Ms. Moody, Mr. Haraway

Nays: Mr. Talmage, Mr. Stone, Mr. Moody

The motion failed.

Upon motion of Mr. Stone that all the rates that were to be decided have a new tax rate of \$.72 per hundred dollars of assessed valuation; and all other rates would remain the same as last year in those categories, seconded by Mr. Talmage,

Ayes: Mr. Talmage, Mr. Stone, Mr. Moody

Nays: Ms. Moody, Mr. Haraway

John C. Blair II, County Attorney, stated that there was clarification needed in the motion and to adopt the resolution provided.

Upon motion of Mr. Stone, seconded by Mr. Talmage,

RESOLUTION

ADOPTION OF CALENDAR YEAR 2010 PROPERTY TAX RATES AND FISCAL YEAR 2010-2011 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, as authorized, and machinery and tools; and

WHEREAS, in accordance with Section 58.1-3007 of the Code of Virginia, notice of the proposed 2010 property tax rates for Dinwiddie County, Virginia has been published in local newspapers and a public hearing held on such proposed rates.

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 2010 shall be set in the amounts shown below:

| CATEGORY | RATE PER \$100 OF ASSESSED VALUATION |
|--|--------------------------------------|
| Real Estate | \$.72 |
| Mobile Homes | \$.72 |
| Mineral Lands | \$.72 |
| Public Services | \$.72 |
| Personal Property | \$4.90 |
| Personal Property – Volunteer Vehicles | \$0.25 |
| Machinery and Tools | \$3.30 |
| Certified Pollution Control Equipment | \$0.03 |
| Certified Recycling Equipment | \$3.30 |
| Heavy Construction Machinery | \$3.30 |
| Airplanes | \$0.50 |

2. Tax Relief for Qualifying Motor Vehicles. In accordance with the Personal Property Tax Relief Act of 1998 (§ 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 the 2010-2011 fiscal year shall be set at 48%.

Ayes: Ms. Moody, Mr. Talmage, Mr. Stone, Mr. Moody

Nays: Mr. Haraway

4. ADJOURNMENT

The Chair adjourned the meeting at 8:52 p.m.

Harrison A. Moody, Chairman

ATTEST: _____

W. Kevin Massengill
 County Administrator
 Clerk to the Board

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