

VIRGINIA: At a regular meeting of the Board of Supervisors of the County of Patrick, held at the Patrick County Veterans' Memorial Building on Monday, November 24, 2008 at 6:00 p.m.

PRESENT: Jonathan Large, Chairman, Ron Knight, Vice Chairman,
Crystal P. Harris, Lock Boyce, and Karl Weiss, Board Members

ABSENT: N/A

STAFF PRESENT: Jay Scudder, County Administrator; Tom Rose, Assistant County Administrator; Alan Black, County Attorney; and Geri Hazelwood Assistant to the County Administrator.

The Chairman called the meeting to order.

Rev. Gerald Melton gave the invocation.

The Board recited the Pledge of Allegiance to the Flag, followed by a Moment of Silence in honor of past and present U. S. military personnel serving domestically and abroad.

On motion by Lock Boyce seconded by Ron Knight and carried unanimously, the agenda for the meeting was approved.

Voting Aye: Knight, Harris, Weiss, Boyce, and Large

Voting Nay: None

On motion by Ron Knight seconded by Lock Boyce and carried unanimously, the minutes for the October 27, 2008 meeting were approved.

Voting Aye: Knight, Harris, Weiss, Boyce, and Large

Voting Nay: None

Public Comment Period:

The Chairman opened the public comment period by reading the following statement to the public:

Welcome to the Patrick County Board of Supervisors Meeting

tonight. Pending the recent reassessment notices being available to all citizens, we as your County Representatives want to acknowledge your concern and interest in the reassessment process and thank you for being involved. Over recent years numerous other counties in Virginia have gone through this reassessment process with very similar circumstances. In Patrick County's situation it has been six years since the last real estate valuation. Over these years property values have increased. In light of the current economic situation our reassessment comes at a unique time.

I would like to share some information about the Real-estate Assessment process: Real Estate Assessments are administered under the Constitution of the Virginia. Every Jurisdiction is required by code to complete a new evaluation a minimum of six years, which is why we have completed ours, every six years. So Patrick County is bound by law to reassess property at this time.

Real-estate tax is the single largest sources of revenue to fund our public responsibilities. Consequently it, it is important to both the County and the taxpayer that real estate assessments are administered equitably with the highest degree of proficiency. Last year the County contracted with Wampler-Eanes, an experienced firm, certified by the State of Virginia to do this for us. They are one of several firms that follow state guidelines to conduct this evaluation process.

Legal Requirements: There are numerous laws and ordinances, which stipulate reassessments, here, are a few Tax Payers should be informed about. Real Estate assessments are required by law to be at 100% of the Fair Market Value. Patrick County only does its reassessments on the minimum time period allowed by code, which is six years. Real estate assessments are also required to be uniform on the same class of property.

Assessments Taxes and Rates: Real estate assessments are Appraisals. The County's opinions of the value of each parcel. These are based on the fair market value established at the time of the reassessment.

These new assessments are available to the public for inspection in the Veteran's Memorial Building.

Once the reassessment is complete the County Board of Supervisors sets a tax rate. The new tax rate cannot by law exceed 1% of the old tax rate based on the new assessment, it is estimated that this effective rate for the County will be .32. Only after a public hearing process, can a new tax rate be established that exceeds the 1% of the existing rate. This process of setting a new tax rate will be in spring of 2009.

I want to reiterate that the Reassessment process is a Legally Defined process dictated by State of Virginia Code. Our role as a County Board is to set a tax rate in the spring of 2009. If you wish to appeal your assessment you can schedule an appointment with the assessor's office to review your real-estate valuation. If you disagree with the results you can schedule a meeting with the Board of Equalization.

**In the instances of time and fairness to the audience the Board of Supervisors would like everyone to stand that is interested or has concerns about the real estate reassessments. Your presence is important collectively to us, letting us know to have us help you with you reassessment needs. It is not necessary that each of you speak at this time, your presence is confirmation of your concerns. If anyone chooses to speak please try to keep his or her statements brief to be fair to everyone.
Jon Large, Chairman Patrick County Board of Supervisors**

Mr. Boyce made a motion to throw out the current assessment of our real estate and personal property here in Patrick County and that we replace the assessment by going back and taking the previous assessment and that we add thirty percent of that to all real estate and property here in Patrick County.

The Board members, County Attorney, and Mr. Scudder had discussion.

The motion did not receive a second.

Chairman of the Electoral Board, Mr. Larry Cowley and John Law requested that the Claudville precinct be moved to Bethel Presbyterian Church, less than ½ mile, due to accommodation issues. Roger Gammons stated that they have accommodated the Claudville precinct to the best of their ability with the exception of giving them a key which they feel is a safety issue.

Approximately 30 tax paying citizens spoke in opposition of the current reassessment. Included; Jacob David; spoke in opposition of the Mayo River Rail Trail, Danny Foley spoke with concerns for the tax increase, school bond, and in opposition of the Mayo River Rail Trail; Ryan Willock presented the Board with signed petitions signed by approximately 1,200 people. The people are asking the Board to place a two - year moratorium on tax increases for real property, real estate, tools and equipment, as well as the hiring of any new county employees, pay raises for current county employees and new county projects. The people who signed the petition are opposed to the recent reassessment statements received via mail, as well as proposed tax increases as a result of the new assessment. Fred Hiatt spoke in opposition of the rail trail, assessment, wasteful spending, and the Franchise with the cable company here in the county; Gloria Hilton, James Austin spoke in opposition of the rail trail, and tax increase, Waitman Wade, Johnny Martin spoke in opposition of rail trail, tax assessment, cut county spending; Clayton Kendrick, Michael Zinger, Scott Utsler, Louis Worley, Patsy Quate, Danny Wood, Darrell Cockerham, Ellen Fulcher, James Hennington spoke in opposition of rail trail, challenge qualifications of the assessors, and find ways to cut costs, Jerry Thomas, Roy Rucker, Buddy Williams, Bradley Stovall, Matt Hubbard, Kevin Easter, Patricia Houchins presented the Board with a written statement as follows:

The Board spoke to the citizens telling them to go to their appointments, our commitment is to do what is right.

Mr. Chairman closed the public comment period.

Public Hearing: Adopt the 2009 Board of Equalization Deadline Ordinance

Mr. Danny Wood spoke during the comment period for the public hearing with concerns to the assessment in the Patrick Springs area and the effects it will have; such as extra taxes due to the water and sewer project.

On motion by Karl Weiss and seconded by Ron Knight and carried 4 to 1 the Board adopted the following ordinance:

The following ordinance proposed at a regular meeting of the Board of Supervisors of Patrick County held at the Administration Building thereof on the 24 day of November, 2008 and after having been duly advertised for adoption as provided by law, after a hearing this day, on motion by Karl Weiss, seconded by Ron Knight and carried, is hereby adopted as follows:

* Lock Boyce voting : Nay

2009 REAL ESTATE BOARD OF EQUALIZATION DEADLINE

BE IT ORDAINED by the Board of Supervisors of Patrick County, Virginia, in accordance with Section 58.1-3378, et seq. of the Code of Virginia, 1950, as amended, that any landowner or lessee who is dissatisfied with the assessment of his/her property by the Patrick County Assessor must file his application for a hearing with the Patrick Board of Equalization not later than the 1st day of February, 2009. Applications received after that date shall not be considered for a hearing by the Board of Equalization. All applications so filed shall be disposed of by this Board of Equalization on or before the 1st day of April, 2009. The Board of Equalization shall determine the necessary information to be on the application for the consideration to change the assessment as provided by law.

BE IT FURTHER ORDAINED that if no applications for relief are received by February 1, 2009, the Board of Equalization shall be deemed to have discharged its duties.

BE IT FURTHER ORDAINED that the notices as set forth herein shall be clearly stated on the Notice of Assessment.

This ordinance shall become effective on January 1, 2009.

Voting Aye: 4

Voting Nay: 1

Voting Aye: Knight, Harris, Weiss, and Large

Voting Nay: Boyce

*** The Board took a five-minute break.**

*** The Board reconvened.**

Reports

Ms. Janet Rorrer, Commissioner of the Revenue, requested that the Board raise the Tax Relief for the Elderly and Handicapped income to \$22,000.00, net worth remaining the same \$100,000.00, effective January 1, 2009.

The Board thanked Ms. Rorrer.

Ms. Lisa Price Hughes presented the Board with a copy of the predicted State cuts to VDOT's services and programs. (Re: handout) Ms. Hughes stated that the funding is in place to finish route 58 - 8 connector.

The Board had discussion.

The Board thanked Ms. Hughes.

Approval: Bills, Claims, Transfers, and Appropriations

On motion by Crystal P. Harris seconded by Lock Boyce and carried unanimously the Board approved check #'s 30490-30645, 91006-91269, 52-55

Consent Agenda Items

On motion by Ron Knight seconded by Lock Boyce and carried unanimously, the Board approved the following resolution:

RESOLUTION
Affirmation of Authorization to Pick-up the Employee's Contribution to
VRS for PATRICK COUNTY – 55170
Under § 414(h) of the Internal Revenue Code

WHEREAS, the PATRICK COUNTY provides its employees with tax deferral pursuant to § 414(h) of the Internal Revenue Code with respect to their member contributions to the Virginia Retirement System (referred to as VRS) by picking up member contributions to VRS; and

WHEREAS, VRS keeps track of such picked up member contributions, and treats such contributions as employee contributions for all purposes of VRS;

WHEREAS, the Internal Revenue Service in Notice 2006-43 has provided transition relief for existing pick up arrangements provided that an authorized person takes formal action to evidence the establishment of the pick-up arrangement no later than January 1, 2009.

WHEREAS, in order to avail itself of the protection given under Notice 2006-43, the desires to affirm its intention to establish and maintain a pick-up arrangement through formal action by its governing body.

NOW, THEREFORE, IT IS HEREBY RESOLVED that the existing member contribution pick-up arrangement is hereby affirmed as it relates to salary reduction elections in effect prior to the date of this Resolution, and it is further

RESOLVED that effective the first pay day on or after November 24, 2008, the PATRICK COUNTY shall pick up member contributions of its employees to VRS, and such contributions shall be treated as employer contributions in determining tax treatment under the Internal Revenue Code of the United States; and it is further

RESOLVED that such contributions, although designated as member contributions, are to be made by the PATRICK COUNTY in lieu of member contributions; and it is further

RESOLVED that pick up member contributions shall be paid from the same source of funds as used in paying the wages to affected employees; and it is further

RESOLVED that member contributions made by the PATRICK COUNTY under the pick up arrangement shall be treated for all purposes other than income taxation, including but not limited to VRS benefits, in the same manner and to the same extent as member contributions made prior to the pick up arrangement; and it is further

RESOLVED that nothing herein shall be construed so as to permit or extend an option to VRS members to receive the pick up contributions made by the PATRICK COUNTY directly instead of having them paid to VRS; and it is further

RESOLVED that notwithstanding any contractual or other provisions, the contributions of each member of VRS who is an employee of the PATRICK COUNTY shall be picked up using the method under which the employer will pay the employees' statutorily required contributions to VRS and the salary will not be modified.

Adopted in STUART, Virginia this 24 day of November, 2008.

Jonathan Larga Chair
Name & Title Printed

[Signature] Chair
Authorized Signature- Title

The Internal Revenue Service (IRS) has issued Revenue Ruling 2006-43 requiring governmental employers to demonstrate "formal authorization" of their pick-up plans for Virginia Retirement System (VRS) member contributions and pre-tax purchase of service. Passage of a resolution and submission to VRS by December 1, 2008, is essential in ensuring compliance with the IRS regulations by January 1, 2009. Even though the resolution was enacted in the past, reaffirmation of the current practice is required.

On motion by Ron Knight seconded by Lock Boyce and carried unanimously the Board approved to raise household income for the Tax Relief program to \$22,000.00.

The Patrick County Commissioner of the Revenue requests to raise the household income to \$22,000.00 would be in line with the surrounding counties. (Refer to handout) The current household income for Patrick County is \$20,000.00 net worth is \$100,000.00.

On motion by Crystal P. Harris seconded by Lock Boyce and carried unanimously the Board approved the following request to pay Mosley in the amount of \$ 24,073.15.

Mosley Architects has completed the community-based corrections plan for a new jail facility. *On motion by Lock Boyce, and seconded by Karl Weiss and carried the Board unanimously approved the proceedings with the local jail and allowed Mr. Teller to contract to do the needs study at the April 28, 2008, meeting.* Mosley's invoice for the completed plan totals \$24,073.15. This amount is included in the bills listing.

On motion by Crystal P. Harris seconded by Lock Boyce and carried unanimously the Board approved the following appointments:

The Economic Development Authority would like to recommend that, Ronald D. Haley President and Chief Executive Officer, of River Bank be appointed to serve a term of 3 years ending August 11, 2010.

The Board would like to recommend Mr. Edward Hutchens, Mayo River District to serve on the EMS Taskforce.

On motion by Lock Boyce and seconded by Ron Knight and carried unanimously the Board approved the following request:

The Patrick County Sheriff's Department requests that a check be issued for \$14,930.16 for radios as per the attached memo. The radios are being purchased as part of the regional Homeland Security Public Safety Interoperability Grant administered through Henry County. 80% is being paid by this federal grant, with the remaining 20% to be paid by the County, which was approved at the August 28, 2008, Board meeting. The 20% portion is the \$14,930.16, which will be taken from federal asset forfeiture funds. Because this request was received after the bills packet was prepared, this amount is not included in the appropriation request. Pending approval by the Board, it will be added to the appropriation request for federal asset forfeiture funds before submission to the Treasurer.

On motion by Lock Boyce and seconded by Crystal P. Harris and carried unanimously the Board approved the following request:

The CPMT team, which oversees CSA funding, requests that the

Board approve \$500 to be transferred from General County fund to the CSA administrative fund for an update to the current software (Thomas Brothers) used for CSA billing.

Executive Session:

On motion by Lock Boyce, seconded by Ron Knight, the Board convened into Executive Session to discuss Legal Matters [Section 2.2-3711(A)(7); Real Estate matters [Section 2.2-3711 (A)(3)] and Personnel matters [Section 2.2-3711. (A)(1)].

Roll Call Vote:

Knight: yes

Harris: yes

Weiss: yes

Boyce: yes

Large: yes

WHEREAS, the Patrick County Board of Supervisors has convened an executive meeting on this date pursuant to an affirmative recorded vote and in accordance with provisions of the Virginia Freedom of Information Act, and WHEREAS, Section 2.1-344.1 of the Code of Virginia requires a certification by the Board that such executive meeting was conducted in conformity with Virginia law,

NOW, THEREFORE, BE IT RESOLVED that the Patrick County Board of Supervisors does hereby certify that, to the best of each member's knowledge, only such public business matters as were identified in the motion convening the executive meeting were heard, discussed or considered by the Board,

BE IT FURTHER RESOLVED that the Patrick County Board of Supervisors does hereby certify that, to the best of each member's knowledge, only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the executive meeting to which this certification resolution applies.

On motion by Crystal P. Harris, seconded by Karl Weiss and carried, the Board reconvenes into regular session.

Roll Call Vote:

Knight: yes

Harris: yes

Weiss: yes

Boyce: yes

Large: yes

On motion by Lock Boyce to impose a freeze on the hiring of any new county employees or any raises for county employees for two - years.

The motion did not receive a second.

The Board charged Jay Scudder, County Administrator to tighten all spending and unnecessary travel.

Mr. Weiss gave the Board an update of his VACo conference that he and other Board members attended.

On motion by Lock Boyce, seconded by Crystal P. Harris and carried unanimously the Chairman ordered that the Board be adjourned until December 8, 2008 commencing at 6:00 p.m.

,Chairman