

Virginia: At the Special called meeting of the Essex County Board of Supervisors held on Tuesday, April 25, 2023 at 7:00 p.m. in the School Board Meeting Room, at 109 S. Cross St., Tappahannock, Virginia:

Board of Supervisors Present: Robert Akers, Jr., Chairman
 Ronnie G. Gill, Vice Chairman
 Edwin E. Smith, Jr., Supervisor
 Sidney N. Johnson, Supervisor
 John C. Magruder, Supervisor

County Administration Present: April Rounds, Interim County Administrator, Deputy Clerk

Absent:

CALL TO ORDER

Chairman Akers called the Board of Supervisors Special Called Meeting of April 25, 2023, to order.

ROLL CALL

The Clerk called out the roll for the Board of Supervisors; a quorum was met.

DISCUSSION

Commissioner of Revenue Blackwell came and spoke about the PPTR. They have been refining it and 33% would bring us just under the \$1,054,000 and 33.5% would bring us about \$5,000 over. He recommends the 33% as to not go over. We were at 34% two years ago and dropped to 29% last year.

Supervisor Magruder asked if the 33% was still within about \$900? Commissioner Blackwell stated that there is a bigger gap now and we would be keeping more money.

Supervisor Magruder asked if he had a number but would not hold him to it. Commissioner Blackwell stated \$2,000.

Commissioner Blackwell talked about the boat tax. They looked at boats when the values came in and did some comparisons he did some on newer boats and did not see that large of a change. In talking with some colleagues they looked at older boats and the values had increased significantly almost to the point of 50% increase. We won't get a 50% increase but if we were to lower the boat tax rate to \$3.50 where we plan to go to with the automobiles you are looking at about \$100,000 increase over last year. If you don't give some relief on the boats, boat owners are going to be wondering what's going on. I have sent an email to the County Administrator with what the numbers would look like if we did \$4.00, \$3.75, and \$3.50. The average boat tax was about \$100. I could see this being a one year relief

Chairman Akers stated we could just change the resolution up and down and would not have to have another public hearing.

Vice Chairman Gill asked how many years had the boat tax at \$4.00. Commissioner Blackwell stated about 6 years.

Vice Chairman Gill asked about the automobiles what is the \$0.25 from \$3.75 to \$3.50 what does that equate to? Commissioner Blackwell stated \$300,000 approximately.

Supervisor Magruder suggested that he would like to do some abatement for the boat owners but would like to take it slow. A lot of the things are up in the air with the budget. It is easier to go down again than it is to go up. We don't have a state budget and they have discussed being conservative. At least go to \$3.75 is his opinion.

Supervisor Smith stated he would lower it and would lower it to the \$3.50 that the Commissioner recommended with the numbers in front of him.

Supervisor Johnson stated that in the past Commissioner Blackwell has given insight in terms of inflation and we haven't really listened to him and it has come back and bit us each time. He would like for the board to listen to him and recommend the \$3.50.

Vice Chairman Gill stated he is definitely for the reduction. He could go either way to the \$3.75 or \$3.50. At \$3.75 it would be the same decrease we had last year for the automobiles. I will vote for either one.

Chairman Akers stated he is ok with the \$3.75 and looking at it again in 6 months. Even at the \$3.50 with the \$100,000 increase we are not losing anything.

Supervisor Magruder stated with the resolution it states \$4.00 per \$100.00 of 50% retail assessed valuation for aircraft, boats, & RVS. The discussion we just had was just for boats so we would need to pull that specifically.

Vice Chairman Gill stated we would have another line item for aircraft and RVs at \$4.00.

Commissioner Blackwell stated that is correct and he would encourage the board to look at how we do boats, RVs and aircrafts in the future. He would suggest the board look at the wholesale value at 100% instead of the retail value at 50% and you would need to adjust the rate to make it revenue neutral. The way things are so in flux right now he would not do anything this year.

Resolution #23-008: Essex County Board of Supervisors Resolution Approving the Fiscal Year 2023-2024 Annual Fiscal Plan for Essex County and Establishment of Various Tax Rates for Calendar Year 2023

Supervisor Johnson made a motion to approve resolution #23-008 amending the boat tax to \$3.50 per \$100.00. Supervisor Smith seconded the motion.

Supervisor Magruder would request quarterly to get a financial report on both on vehicles and boats to make sure our revenue are on target. Administrator Rounds asked if this was a separate request and not part of the motion? Supervisor Magruder stated that is correct.

AYES: 5, NAYS: 0 ABSENT: 0

Resolution #23-008

**ESSEX COUNTY BOARD OF SUPERVISORS RESOLUTION
APPROVING THE FISCAL YEAR 2023-2024 ANNUAL FISCAL PLAN
FOR ESSEX COUNTY
AND
ESTABLISHMENT OF VARIOUS TAX RATES FOR
CALENDAR YEAR 2023**

WHEREAS, THE ESSEX COUNTY BOARD OF SUPERVISORS, VIRGINIA, HAS RECEIVED BUDGET REQUESTS FROM THE COUNTY'S OFFICERS, HEADS OF DEPARTMENTS, OFFICES, DIVISIONS, BOARDS, COMMISSIONS, AND AGENCIES FOR PREPARATION OF THE BUDGET FOR FISCAL YEAR 2023-2024;

WHEREAS, THE BOARD HAS PUBLISHED NOTICE OF THE PROPOSED BUDGET BASED ON SUCH REQUESTS, HELD A PUBLIC HEARING ON THE PROPOSAL, AND CONSIDERED THE PROPOSED BUDGET IN TERMS OF THE PUBLIC HEALTH, SAFETY, AND WELFARE;

WHEREAS, THE BOARD HAS HERETOFORE PREPARED A BUDGET FOR FISCAL YEAR 2023-2024 FOR INFORMATION AND FISCAL PLANNING ONLY; AND,

WHEREAS, THE BOARD IS NOT OBLIGATED TO APPROPRIATE OR COMMIT ALL FUNDS FOR ANY ITEMS INCLUDED IN THE PROPOSED BUDGET AND NO FUNDS MAY BE DISBURSED WITHOUT AN APPROPRIATION BY THE ESSEX COUNTY BOARD OF SUPERVISORS;

NOW, THEREFORE, BE IT RESOLVED THAT IN THE FISCAL YEAR 2023-2024 A REVENUE BUDGET OF \$26,927,460 AND AN EXPENDITURE BUDGET OF \$26,927,460 ARE ADOPTED AND THE BUDGETS OF OFFICERS, HEADS OF DEPARTMENTS, OFFICES, DIVISIONS, BOARDS, COMMISSIONS, AND AGENCIES BUDGETS ARE HEREBY APPROVED FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND EXTENDING TO JUNE 30, 2024, FOR THE FUNCTIONS AND PURPOSES INDICATED HEREAFTER.

**ESSEX COUNTY, VIRGINIA, ADOPTED BUDGET
FISCAL YEAR 2023-2024**

REVENUE ESTIMATES	ADOPTED FISCAL YEAR 2024
FUND #100 General Funds	
General Property Tax	17,128,394
Other Local Taxes	3,649,114
Permits, Privilege, and Regulatory Fees	215,450
Fines and Forfeitures	27,635
Revenue from Use of Money and Property	112,500
Charges for Services	535,349
Miscellaneous Revenue	67,850
Non-Categorical Aid (State)	1,584,921

Shared Expenses (State_	1,543,343
Other Categorical Aid (State)	337,432
Revenue from Federal Government	419,475
Other Revenue Sources	40,162
Transfer from Reserve	1,265,835
Total General Funds	26,927,460
Other Funds	
Fund #102 Childrens Services Act (CSA)	1,844,930
Fund #105 Social Services	2,690,493
Fund #110 Debt Service	3,117,131
Fund #154 Glebe	0
Fund #205 Education	18,396,138
Fund #207 School Food	840,476
Fund #208 School Grant	4,787,117
Fund #225 Debt Service Reserve	0
Fund #301 Capital Projects	793,835
Fund #310 Capital Maintenance Reserve	0
Total Other Funds	32,470,120
TOTAL REVENUE ESTIMATES	59,397,580
EXPENDITURE ESTIMATES	
FUND #100 General Funds	
Legislative	447,101
General and Financial Administration	1,228,995
Commissioner of The Revenue	346,716
Assessor	100,000
Treasurer	285,179
Electoral Board	75,335
Registrar	178,260
Courts	610,016
Office on Youth	5,978
Commonwealth's Attorney	391,523
Sheriff (Law Enforcement)	1,657,737
Fire and Rescue	237,726
Ambulance and Rescue Services	1,687,636
Forestry Service	7,914
Building	260,729
Animal Control	202,426
Medical Examiner	250
Zoning	167,474
Sheriff (Lockup and Dispatch)	1,507,886

Refuse Disposal	1,076,752
General Properties	668,316
Communications	238,326
Technology	638,056
Local Health Department	162,904
Mental Health	48,541
Bay Aging	142,288
Community College	8,744
Parks and Recreation (Partners)	6,901
Swimming Pool	79,816
Parks, Recreation, Summer Programs	182,490
Library	256,530
Essex County Museum	23,690
Economic Development	94,400
Planning District Commission	37,370
Three Rivers Soil and Water	11,025
Miscellaneous Programs	66,094
VPI Cooperative Extension	59,246
Capital Improvement Projects	740,109
Total Direct Expenditures	13,940,479
TRANSFERS	
CSA Fund	710,852
Virginia Public Assistance	828,672
Debt Service Fund	3,117,131
Transfer to COVID-19 Fund	0
School Fund - Local	7,536,492
Debt Reserve Fund	0
Transfer to Capital Projects Fund #301	793,835
Total Transfers	12,986,982
TOTAL REQUIREMENT - GENERAL FUND	26,927,460
FUND #102 Childrens Services Act (CSA)	1,844,930
FUND #105 Social Services	2,690,493
FUND #110 Debt Service	3,117,131
FUND #140 Pandemic Response	0
FUND #154 Glebe	0
FUND #205 Education	18,396,138
FUND #207 School Food	840,476

FUND #208 School Grant	4,787,117
FUND #225 Debt Service Reserve	0
FUND #260 Sheriff's Asset Forfeiture	0
FUND #301 Capital Projects	793,835
FUND #310 Capital Maintenance Reserve	
Total Other Funds	32,470,120
TOTAL EXPENDITURE ESTIMATES	59,397,580
TOTAL COUNTY BUDGET GENERAL FUND REVENUES	26,927,460
TOTAL COUNTY BUDGET GENERAL FUND EXPENDITURES	26,927,460
Additions to Capital Maintenance Reserve	
Additions to Glebe Fund Balance	
<i>Beginning General Fund Unassigned Balance - July 1, 2022</i>	8,721,629
<i>Increase (Decrease) in Unassigned Balance</i>	-1,265,835
<i>Ending General Fund Unassigned Balance - June 30, 2023</i>	7,455,794

BE IT FURTHER RESOLVED, THAT THE APPROVAL OF THIS BUDGET SHALL NOT CONSTITUTE AN APPROPRIATION OF FUNDS.

BE IT FURTHER RESOLVED BY THE ESSEX COUNTY BOARD OF SUPERVISORS, VIRGINIA, THAT THE UNIT TAX LEVIES FOR CALENDAR YEAR 2023 ARE HEREBY SET AS FOLLOWS: A VEHICLE LICENSE TAX OF \$40 FOR CARS, TRUCKS, AND MOTOR HOMES, AND \$25 FOR MOTORCYCLES; \$0.73 PER ONE HUNDRED DOLLARS OF ASSESSED VALUATION ON ALL TAXABLE REAL ESTATE LOCATED IN THE COUNTY (100% FAIR MARKET VALUE), AND THAT THERE BE, AND HEREBY IS, LEVIED A PERSONAL PROPERTY TAX RATE OF \$3.50 PER ONE HUNDRED DOLLARS OF ASSESSED VALUATION ON AUTOMOBILES, LIGHT TRUCKS, MOTORCYCLES AND BOATS LOCATED IN ESSEX COUNTY ON JANUARY 1, 2023, AND \$4.00 PER ONE HUNDRED DOLLARS OF ASSESSED VALUATION ON ALL OTHER TAXABLE, TANGIBLE PERSONAL PROPERTY LOCATED IN ESSEX COUNTY ON JANUARY 1, 2023, AND THAT THERE BE, AND HEREBY IS, LEVIED A TAX RATE OF \$3.75 PER HUNDRED DOLLARS OF ASSESSED VALUATION ON ALL MERCHANTS' CAPITAL LOCATED IN ESSEX COUNTY ON JANUARY 1, 2023, AND THAT THERE BE, A \$30 BUSINESS LICENSE FEE FOR ALL NON-RETAIL BUSINESSES LOCATED OUTSIDE THE TOWN OF TAPPAHANNOCK, AND THAT THERE BE, A CIGARETTE TAX RATE OF \$0.40 FOR EACH PACKAGE CONTAINING TWENTY CIGARETTES; \$0.02 FOR EACH CIGARETTE CONTAINED IN PACKAGES OF FEWER OR MORE THAN TWENTY CIGARETTES SOLD OR USED WITHIN ESSEX COUNTY, AND THAT THERE BE, AN ANTICIPATED TRANSIENT OCCUPANCY TAX OF 6% OF THE TOTAL ROOM CHARGE. THE RESPECTIVE LEVIES HEREBY ORDERED BEING ALSO APPLICABLE TO THE REAL ESTATE AND TANGIBLE PERSONAL PROPERTY OF PUBLIC SERVICE CORPORATIONS BASED UPON THE ASSESSMENT THEREOF FIXED BY THE STATE CORPORATION COMMISSION AND DULY CERTIFIED. IT IS FURTHER ORDERED THAT SUCH TAXES, WHEN AND IF APPROPRIATED BY THE ESSEX COUNTY BOARD OF SUPERVISORS, VIRGINIA, SHALL BE USED TO DEFRAY ESSEX COUNTY CHARGES AND EXPENSES AND ALL NECESSARY CHARGES INCIDENT TO OR ARISING

FROM THE EXECUTION OF THE LAWFUL AUTHORITY OF THE ESSEX COUNTY BOARD OF SUPERVISORS. TAX RATES AND EFFECTIVE RATES ARE DETAILED IN THE TABLE BELOW:

\$0.73 per \$100.00 of 100% assessed valuation for real estate and mobile homes

\$3.50 per \$100.00 of 100% NADA clean trade assessed valuation for automobiles, light trucks and motorcycles

\$3.50 per \$100.00 of 50% Retail assessed valuation for boats (\$1.75 effective rate)

\$4.00 per \$100.00 of 50% Retail assessed valuation for aircraft, boats, and RVs (\$2.00 effective rate)

\$4.00 per \$100.00 of 75% Retail assessed valuation for large trucks and trailers (\$3.00 effective rate)

\$1.20 per \$100.00 of 50% Original Cost for business personal property, machinery & tools, and farm machinery. (\$0.60 effective rate)

\$3.75 per \$100.00 of 5% Wholesale Value for merchants' capital (\$0.1875 effective rate)

Vehicle License Tax - \$40 for cars, trucks, and motor homes, and \$25 for motorcycles

Business License Fee - \$30 for all non-retail businesses located outside Town of Tappahannock

Cigarette tax - \$0.40 for each package containing twenty cigarettes; \$0.02 for each cigarette contained in packages of fewer or more than twenty cigarettes sold or used within Essex County

Transient Occupancy Tax – anticipate 6% of total room charge, effective date July 1, 2023

BE IT FURTHER ORDERED THAT THE PROPOSED 2023-2024 ESSEX COUNTY BUDGET IS BASED ON SEMI-ANNUAL TAX COLLECTIONS OF REAL AND PERSONAL PROPERTY TAXES.

ADOPTED THIS THE 25th DAY OF APRIL 2023.

CERTIFICATION OF ADOPTION RESOLUTION

The undersigned Clerk of the Board of Supervisors of the County of Essex, Virginia certifies that the Resolution set forth above was duly adopted during an open public meeting on the 25th of April 2023 by a majority of the members of the Essex County of Board of Supervisors with the following votes:

AYE:	Akers, Gill, Johnson, Magruder, Smith
NAY:	N/A
ABSTENTION:	N/A
ABSENT:	N/A

Signed this 25th day of April 2023.

ATTEST:

April L. Rounds, Clerk
Board of Supervisors of the County of Essex, Virginia

Resolution #23-009: Appropriation of Adopted County Operating Budget for Fiscal Year 2023-2024

Supervisor Johnson made the motion to approve and adopt Resolution #23-009 as presented. Vice Chairman Gill seconded.

Vice Chairman Gill stated that we do not have the state budget and will probably need to look at this again.

Supervisor Smith stated that the \$1.2 million that we are taking out of our reserves he doesn't really like or want to do it and if we don't get the budget money we expect from the state he would like to see us go to a local entity and borrow the \$1.2 million for the rescue squad and the bus terminal.

Supervisor Magruder stated that the resolutions were well written and gives us the flexibility for that.

AYES: 5, NAYS: 0 ABSENT: 0

Resolution #23-009

**APPROPRIATION OF ADOPTED COUNTY OPERATING BUDGET
FOR
FISCAL YEAR 2023-2024**

IT IS HEREBY RESOLVED BY THE ESSEX COUNTY BOARD OF SUPERVISORS OF ESSEX, VIRGINIA, THAT THE FOLLOWING ANNUAL APPROPRIATIONS OF FUNDS ARE MADE FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024, FOR THE FUNCTIONS AND PURPOSES INDICATED HEREAFTER:

**ESSEX COUNTY, VIRGINIA ADOPTED EXPENDITURE BUDGET
FISCAL YEAR 2023-2024**

FUND #100 General Funds	
Legislative	447,101
General and Financial Administration	1,228,995
Commissioner of The Revenue	346,716
Assessor	100,000
Treasurer	285,179
Electoral Board	75,335
Registrar	178,260
Courts	610,016
Office on Youth	5,978
Commonwealth's Attorney	391,523
Sheriff (Law Enforcement)	1,657,737
Fire and Rescue	237,726
Ambulance and Rescue Services	1,687,636
Forestry Service	7,914
Building	260,729
Animal Control	202,426
Medical Examiner	250
Zoning	167,474
Sheriff (Lockup and Dispatch)	1,507,886
Refuse Disposal	1,076,752
General Properties	668,316
Communications	238,326
Technology	638,056
Local Health Department	162,904
Mental Health	48,541
Bay Aging	142,288

Community College	8,744
Parks and Recreation (Partners)	6,901
Swimming Pool	79,816
Parks, Recreation, Summer Programs	182,490
Library	256,530
Essex County Museum	23,690
Economic Development	94,400
Planning District Commission	37,370
Three Rivers Soil and Water	11,025
Miscellaneous Programs	66,094
VPI Cooperative Extension	59,246
Capital Improvement Projects	740,109
Total Direct Expenditures	13,940,479
TRANSFERS	
CSA Fund	710,852
Virginia Public Assistance	828,672
Debt Service Fund	3,117,131
Transfer to COVID-19 Fund	0
School Fund - Local	7,536,492
Debt Reserve Fund	0
Transfer to Capital Projects Fund #301	793,835
Total Transfers	12,986,982
TOTAL REQUIREMENT - GENERAL FUND	26,927,460
FUND #102 Childrens Services Act (CSA)	1,844,930
FUND #105 Social Services	2,690,493
FUND #110 Debt Service	3,117,131
FUND #140 Pandemic Response	0
FUND #154 Glebe	0
FUND #205 Education	18,396,138
FUND #207 School Food	840,476
FUND #208 School Grant	4,787,117
FUND #225 Debt Service Reserve	0
FUND #260 Sheriff's Asset Forfeiture	0
FUND #301 Capital Projects	793,835
FUND #310 Capital Maintenance Reserve	
Total Other Funds	32,470,120
TOTAL EXPENDITURE ESTIMATES	59,397,580

TOTAL COUNTY BUDGET GENERAL FUND REVENUES	26,927,460
TOTAL COUNTY BUDGET GENERAL FUND EXPENDITURES	26,927,460
Additions to Capital Maintenance Reserve	
Additions to Glebe Fund Balance	
Beginning General Fund Unassigned Balance - July 1, 2022	8,721,629
Increase (Decrease) in Unassigned Balance	-1,265,835
Ending General Fund Unassigned Balance - June 30, 2023	7,455,794

* AN ITEMIZED AND COMPLETE FINANCIAL BALANCE SHEET FOR THE COUNTY AT THE CLOSE OF THE LAST PRECEEDING FISCAL YEAR ACCOMPANYING THE BUDGET IS INCORPORATED HEREIN AND CAN BE FOUND AT THE ESSEX COUNTY WEBSITE AT <http://www.essex-virginia.org/cms/one.aspx?pagelid=67023> IN THE 2022-2023 FINAL AUDIT REPORT.

NOW, THEREFORE, BE IT FURTHER RESOLVED BY THE ESSEX COUNTY BOARD OF SUPERVISORS, VIRGINIA, THAT THE APPROPRIATIONS FOR FISCAL YEAR 2023-2024, BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024, FOR ALL OTHER OFFICES AND AGENCIES BE MADE AS FOLLOWS:

1. ALL APPROPRIATIONS ARE DECLARED TO BE MAXIMUM, CONDITIONAL, AND APPROPRIATE APPROPRIATIONS, THE PURPOSE BEING TO MAKE THE APPROPRIATIONS PAYABLE IN FULL IN THE AMOUNTS NAMED HEREIN, IF NECESSARY, AND THEN ONLY IN THE EVENT THE REVENUES COLLECTED AND OTHER RESOURCES AVAILABLE DURING THE YEAR ENDED JUNE 30, 2023, FOR WHICH THE APPROPRIATIONS ARE MADE, ARE SUFFICIENT TO PAY ALL THE APPROPRIATIONS IN FULL; OTHERWISE, THE SAID APPROPRIATIONS SHALL BE DEEMED TO BE PAYABLE IN SUCH PROPORTION AS THE SUM OF ALL REALIZED REVENUE IS TO THE TOTAL AMOUNT OF THE REVENUES ESTIMATED BY THE ESSEX COUNTY BOARD OF SUPERVISORS TO BE AVAILABLE FOR APPROPRIATION IN THE YEAR ENDING JUNE 30, 2024;
2. NO DEPARTMENT, AGENCY, OR INDIVIDUAL RECEIVING APPROPRIATIONS UNDER THE PROVISIONS OF THIS RESOLUTION SHALL APPLY TO THE LUMP SUM AMOUNTS WHICH HAVE BEEN INCLUDED IN THIS RESOLUTION;
3. IT IS EXPRESSLY PROVIDED THAT THIS RESOLUTION SHALL APPLY TO THE LUMP SUM AMOUNTS WHICH HAVE BEEN INCLUDED IN THIS RESOLUTION;
4. FURTHER, THE COUNTY ADMINISTRATOR IS AUTHORIZED TO MAKE SUCH REARRANGEMENTS OF POSITIONS AND APPROPRIATIONS WITH THE SEVERAL DEPARTMENTS UNDER THE CONTROL OF THE BOARD OF SUPERVISORS THAT MAY BEST MEET THE NEEDS AND INTERESTS OF ESSEX COUNTY, VIRGINIA; AND, THE COUNTY ADMINISTRATOR IS AUTHORIZED TO MAKE TRANSFERS OF FUNDS FROM ONE LINE ITEM TO ANOTHER WITHIN AND BETWEEN ANY DEPARTMENT OR AGENCY APPROPRIATION; AS LONG AS THE TRANSFER DOES NOT EXCEED THE LUMP SUM APPROPRIATION;
5. THE COUNTY ADMINISTRATOR MAY INCREASE APPROPRIATIONS FOR THE FOLLOWING ITEMS OF NON-BUDGETED REVENUE THAT MAY OCCUR DURING THE

FISCAL YEAR: A. INSURANCE RECOVERIES RECEIVED FOR DAMAGE TO COUNTY VEHICLES OR OTHER PROPERTY FOR WHICH COUNTY FUNDS HAVE BEEN EXPENDED TO MAKE REPAIRS. B. REFUNDS OR REIMBURSEMENTS MADE TO THE COUNTY FOR WHICH THE COUNTY HAS EXPENDED FUNDS DIRECTLY RELATED TO THAT REFUND OR REIMBURSEMENT. C. ADDITIONAL, UNBUDGETED GRANTS RECEIVED DURING THE FISCAL YEAR FOR WHICH THERE IS SUFFICIENT REVENUES TO DEFRAY EXPENDITURES;

6. THE COUNTY ADMINISTRATOR MAY REAPPROPRIATE INTO THE SUBSEQUENT FISCAL YEAR REMAINING UNENCUMBERED FUNDS, BOTH REVENUE AND EXPENDITURES, FOR CAPITAL IMPROVEMENT PROJECTS APPROVED BUT NOT COMPLETED BY FISCAL YEAR END;
7. THE COUNTY ADMINISTRATOR MAY APPROPRIATE BOTH REVENUE AND EXPENDITURES FOR DONATIONS BY CITIZENS OR CITIZEN GROUPS IN SUPPORT OF COUNTY PROGRAMS. ANY REMAINING UNENCUMBERED BALANCE OF A RESTRICTED DONATION AT THE END OF THE FISCAL YEAR WILL BE REAPPROPRIATED INTO THE SUBSEQUENT FISCAL YEAR; AND,
8. IT IS EXPRESSLY NOTED THAT THE FUNDS APPROPRIATED TO FUND 102, CHILDREN'S SERVICES ACT (CSA), ARE SUBJECT TO THE COMMONWEALTH OF VIRGINIA PROVIDING ITS INTENDED SHARE;

BE IT FURTHER RESOLVED THAT THE BOARD OF SUPERVISORS DID APPROVE THE FISCAL YEAR 2023-2024 ANNUAL FISCAL PLAN FOR THE SCHOOL GENERAL FUND TOTALING \$18,396,138. IN THE EVENT THAT THERE IS A REDUCTION IN FUNDING FROM EITHER OR BOTH THE STATE AND FEDERAL SOURCES USED IN PROJECTING THE SCHOOL FUND OF \$18,396,138 THE BOARD OF SUPERVISORS MAY, AFTER HOLDING A PUBLIC HEARING, BUT IS EXPRESSLY NOT OBLIGATED TO INCREASE LOCAL FUNDING TO COVER SAID REDUCTIONS.

BE IT FURTHER RESOLVED THAT THE TREASURER OF ESSEX COUNTY, VIRGINIA, IS HEREBY AUTHORIZED TO TRANSFER TO OTHER FUNDS FROM THE GENERAL FUND FROM TIME TO TIME AS THE MONIES BECOME AVAILABLE, THE SUM EQUAL TO, BUT NOT TO EXCEED THE APPROPRIATIONS MADE TO THESE FUNDS FROM THE GENERAL FUND FOR THE PERIOD COVERED BY THIS APPROPRIATION RESOLUTION.

BE IT FURTHER RESOLVED THAT THE COUNTY ADMINISTRATOR IS AUTHORIZED TO PRE-APPROVE ACCOUNTS PAYABLES INVOICES FOR PAYMENT AROUND THE 10TH AND AROUND THE END OF EACH MONTH PRIOR TO FORMAL APPROVAL BY THE ESSEX COUNTY BOARD OF SUPERVISORS. FORMAL APPROVAL BY THE ESSEX COUNTY BOARD OF SUPERVISORS WILL BE MADE DURING THE MEETING OF THE MONTH FOLLOWING THE ACTUAL PAYMENT OF THE BILLS. THIS PROCEDURE WILL ENABLE THE COUNTY TO AVOID PAYING PENALTY AND INTEREST CHARGES FOR THE LATE PAYMENT OF INVOICES.

BE IT FURTHER RESOLVED THAT ALL COUNTY EMPLOYEES NOT PAID DIRECTLY BY THE ESSEX COUNTY SCHOOL BOARD AND THE ESSEX COUNTY DEPARTMENT OF SOCIAL SERVICES WILL BE PAID BIWEEKLY.

ADOPTED THIS THE 25th DAY OF APRIL 2023.

CERTIFICATION OF ADOPTION RESOLUTION

The undersigned Clerk of the Board of Supervisors of the County of Essex, Virginia certifies that the Resolution set forth above was duly adopted during an open public meeting on the 25th of April 2023 by a majority of the members of the Essex County of Board of Supervisors with the following votes:

AYE:	Akers, Gill, Johnson, Magruder, Smith
NAY:	N/A
ABSTENTION:	N/A
ABSENT:	N/A

Signed this 25th day of April 2023.

ATTEST:

April L. Rounds, Clerk
Board of Supervisors of the County of Essex, Virginia

Resolution #23-010: Personal Property Tax Relief Percentage Resolution

Supervisor Magruder made the motion to approve and adopt Resolution #23-010 as presented.
Supervisor Johnson seconded the motion.

AYES: 5, NAYS: 0 ABSENT: 0

RESOLUTION #23-010

WHEREAS, the Personal Property Tax Act of 1998, Section 58.1-3523, et seq., (PPTRA), has been substantially modified by the enactment of Chapter 1 of the Acts of Assembly, 2004 Special Session 1, (Senate Bill 5005), and the provisions of Item 503 of Chapter 951 of the 2005 Acts of Assembly (the 2005 revisions to the 2004-2006 Appropriations Act, hereinafter cited as the "2005 Appropriations Act");

WHEREAS, these legislative enactments require the County to take affirmative steps to implement those changes, and to provide for the computation and allocation of relief provided pursuant to the PPTRA as revised;

WHEREAS, these legislative enactments provide for the appropriation to the County, commencing in 2007, of a fixed sum of **\$1,054,171** to be used exclusively for the provision of tax relief to owners of qualifying personal use vehicles that are subject to the personal property tax on such vehicles;

WHEREAS, Essex County enacted Section 15.140-143, An Ordinance Implementing the 2004-2005 Changes to the Personal Property Tax Relief Act of 1998, in response to these legislative enactments;

WHEREAS, Essex County modified Section 15.1.142 of the above ordinance to apply relief to the first \$20,000 of market value for ALL qualifying vehicles;

WHEREAS, the Commissioner of the Revenue has received the amount of relief in the County's block grant from the State and made a projection based upon the County's historical growth in personal property tax values of the level necessary to fully exhaust the PPTRA relief fund provided to the County by the Commonwealth as called for in the Ordinance; and,

WHEREAS, it is necessary to set by resolution the Personal Property Tax Relief Percentage for the personal property tax billing of **2023**;

NOW, THEREFORE, BE IT RESOLVED by the Essex County Board of Supervisors that the Personal Property Tax Relief Percentage be set at **33%** of the first \$20,000 of market value for qualifying vehicles, in accordance with Section 15.140-143 of the County Ordinance adopted on February 14, 2006 and modified on July 9, 2013.

ADOPTED THIS THE 25th DAY OF APRIL 2023.

CERTIFICATION OF ADOPTION RESOLUTION

The undersigned Clerk of the Board of Supervisors of the County of Essex, Virginia certifies that the Resolution set forth above was duly adopted during an open public meeting on the 25th of April 2023 by a majority of the members of the Essex County of Board of Supervisors with the following votes:

AYE:	Akers, Gill, Johnson, Magruder, Smith
NAY:	N/A
ABSTENTION:	N/A
ABSENT:	N/A

Signed this 25th day of April 2023.

ATTEST:

April L. Rounds, Clerk
Board of Supervisors of the County of Essex, Virginia

CLOSED SESSION

Supervisor Johnson stated in accordance with Section 2.2-3711(A)(29) of the Code of Virginia, I move that the Essex County Board of Supervisors convene in closed session to discuss bids and/or quotes received for the selection of an Executive Search Service for the County Administrator vacancy.

Supervisor Smith seconded the motion. AYES: 5, NAYS: 0 ABSENT: 0

RECONVENE IN OPEN SESSION

Supervisor Johnson stated RESOLUTION TO CERTIFY COMPLIANCE WITH THE FREEDOM OF INFORMATION ACT REGARDING MEETING IN CLOSED MEETING

WHEREAS, the Essex County Board of Supervisors has convened a closed meeting on this date pursuant to an affirmation recorded vote and in accordance with the provisions of the Virginia Freedom of Information Act; and

WHEREAS, Section 2.2-3712 D of the Code of Virginia requires a certification by the Essex County Board of Supervisors that such closed meeting was conducted in conformity with Virginia law;

NOW, THEREFORE, BE IT RESOLVED by the Essex County Board of Supervisors this the 14th day of March 2023, hereby certifies that, to the best of each member's knowledge, 1) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which this certification resolution applies, and 2) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed, or considered by the Essex County Board of Supervisors.

Chairman Akers stated Any member who believes that there was a departure from the requirements of clauses (i) and (ii) shall state the substance of the departure that, in his judgment, has taken place.

Chairman Akers stated the clerk will poll the members and certify.

Chairman Akers - Certifies
Vice Chairman Gill – Certifies
Supervisor Johnson – Certifies
Supervisor Magruder – Certifies
Supervisor Smith – Certifies

ADJOURN

Having no further discussion, Chairman Akers adjourned the Work Session meeting of the Board of Supervisors.

Chairman

Clerk of the Board