

At a meeting of the Cumberland County Board of Supervisors held at 7:00 p.m. on the 26<sup>th</sup> day of April, 2016, at the Cumberland County Circuit Court Room:

Present: William F. Osl, Jr., District 1  
Lloyd Banks, Jr., District 2, Chairman  
Kevin Ingle, District 3, Vice-Chairman  
David Meinhard, District 4  
Parker Wheeler, District 5  
Vivian Giles, County Administrator / Attorney  
Tracie Wright, Finance Director

Absent: None

**1. Call to Order**

The Chairman called the meeting to order.

**2. Welcome and Pledge of Allegiance**

The Pledge of Allegiance was led by Chairman Banks.

**3. Roll Call**

County Administrator, Vivian Giles, called the roll.

**4. Approve Request for Board member to participate in meeting by electronic communication**

On a motion by Supervisor Wheeler and carried, the Board approved Supervisor Osl to participate in the meeting via electronic communication:

Vote: Mr. Osl – aye                      Mr. Banks – aye  
Mr. Ingle – aye                      Mr. Meinhard – aye  
Mr. Wheeler – aye

Ms. Giles then established for the record, and confirmed with the Chairman and the audience present at the meeting all of the following:

- 1) Pursuant to VA Code § 2.2-3708.1, Supervisor Osl would be participating in the meeting through electronic (telephonic) communication, having notified the Chairman that he was unable to attend the meeting due to a temporary disability or medical condition that prevented his physical attendance;
- 2) That Supervisor Osl was participating in the meeting from 158 Oakland Lane in Cumberland County, Virginia;
- 3) That a quorum of the Board was physically assembled at the meeting at the Cumberland County Courthouse;
- 4) The voice of Supervisor Osl could be heard via speaker phone by all persons at the meeting location, the Cumberland County Courthouse; and
- 5) Supervisor Osl attended the meeting through electronic communication due to a disability or a medical condition.

**5. Approval of Agenda**

On a motion by Supervisor Meinhard and carried unanimously, the Board approved the Agenda as amended:

Vote: Mr. Osl – aye                      Mr. Banks – aye  
Mr. Ingle – aye                      Mr. Meinhard – aye  
Mr. Wheeler – aye

## 6. Public Hearings

### a) Proposed 2016 Tax Rates

<u>Levy</u>	<u>2015 Actual Levy</u>	<u>2016 Proposed Levy</u>
Real Estate & Manufactured Homes	\$ .74	\$ .78
Personal Property	\$ 4.50	\$ 4.50
Personal Property – Emergency Services	\$ 4.50	\$ 4.50
Personal Property – Disabled Veterans	\$ .01	\$ .01
Airplanes	\$ .50	\$ 1.50
Machinery & Tools	\$ 3.75	\$ 0.00
Heavy Construction Machinery	\$ 3.75	\$ 0.00
Public Service Corporations	\$ .74	\$ .78

The Chairman opened the public hearing. Ms. Jennifer Sullivan stated that she was in favor of the tax rate increase as it would fully fund the school budget. The Chairman asked that she stay on topic and discuss the tax rates and not the budget. Ms. Sullivan stated that she was dismayed that she cannot speak and that she favors funding the sheriff department with the tax rate increase as well. Ms. Vacele Moore stated that she is opposed to the tax rate increase both as a realtor and as a citizen. She is not opposed to a meals tax.

Ms. Suzanne Moore is opposed to the tax rate increase. Dr. Christine Ross is in support of the tax rate increase as it affects the school budget. The Farmville Herald said the School budget has not been cut, but it has. The County Administration needs to be cut and there are over \$800,00 in uncollected taxes. Dr. Roger Hatcher stated that at the last reassessment the Board had the opportunity to make level funding when the assessment came in lower by increasing the tax rate, but instead the Board lowered tax revenues by not increasing the tax rate to a higher rate. Dr. Hatcher stated that he is in favor of the tax rate increase. Mr. Guy Hazlegrove stated that if the county needs to raise taxes, it needs to be done across the board. If land use is

repealed and the tax rate is increased, this will be the largest tax increase in the history of the county.

Ms. Jenny Gills is in favor of the tax rate increase if that is what it will take to fully fund the schools. She states that the Schools are trying to work with the County to meet common goals. Ms. Heather King supports the tax increase if it is for the betterment of the community. Ms. King also requests an opportunity to openly discuss bringing business to the County. Parrish Mort states that there will be a \$121,000 loss if the machinery and tools tax is cut. What impact does this have on the existing businesses in Cumberland? Ms. Mort supports a tax rate increase and states that it should have been done in 2014. It takes money to provide services, so raise taxes and invest in growth.

Ms. Carol Miller is against a tax rate increase, raises for the Board or the County Administrator. Mr. Charles Anderson is against the tax rate increase. He states that Cumberland's rates are fifty percent (50%) higher than our neighbors. The largest employer is the School System, second is the County. Expenses need to be cut. Ms. Evelyn Kimbrough is against the tax rate increase. She states that there is \$380,000 in uncollected Real Estate taxes. There should be no pay increases, the debt is too high and the County needs to manage the money better. Begin by collecting the outstanding taxes. Ms. Michelle Riner stated that she invested in land on Frenchs Store Road and the taxes continue to increase. Students are leaving because of high taxes.

Ms. Anne Lipscomb stated she is a lifelong resident of Cumberland, and this is the first Board meeting she has attended. From what she has seen tonight, she said we need to ask the Lord to bless this County, and she would support a \$0.03 tax rate increase, only if necessary. Ms. Undra Deshazor stated that if the county can afford to eliminate the machinery and tools tax, then it can afford a once cent

tax rate decrease. Ms. Loretha Thomas is opposed to a tax rate increase, and eliminating the Machinery and tools tax. Mr. Lou Seigel stated that almost fifty percent of the senior citizens are on a fixed income and cannot afford increasing taxes. Mr. Seigel recommends finding things to freeze in the budget and do not increase pay.

Dr. Amy Griffin stated that there were so many parents and representatives of the school in attendance at the meeting tonight because the Board first mentioned cutting the School budget just a week ago and the public had not had a chance to be heard on the matter. She also stated that there are other ways to increase revenue other than cutting the schools or increasing taxes. Ms. Eurika Tyree discussed a proposed step pay increase for the County Administrator and denying that increase could be a way to not have an increase in taxes. Ms. Darlene Hartley asked that the Board collect delinquent taxes before they raise the tax rate. Please fund the schools, but we have to provide a home first. Ms. Wendy Tillett said that it is sad that the citizens can't talk about the budget and that the children in attendance at the meeting see the inability to have an open discussion in an open meeting.

Ms. Kelly Ricker opposes a tax rate increase and recommends bringing in business to bring in revenue. Ms. Ashley Blackwell is a teacher at Cumberland Elementary and submitted letters to the Board from elementary students regarding the proposed tax rate increase. Ms. Parish Mort stated that the Board of Supervisors is a thankless job. The uncollected taxes need to be collected. When you propose a tax rate increase, you should be able to discuss where the money will be spent. With no other citizens signed up to speak, the Chairman then closed the public hearing.

Supervisor Ingle thanked the citizens for coming out, and stated that the proposed abolishment of the Machinery and Tools tax was to offset the proposed abolishment of the

forestry land use. This was just one option that the Board was looking into. There was only one budget request that was submitted that was requesting level funding from the previous year. Every other department is asking for more money in their budget. Where does it come from? The School is asking for \$150,000 additional funding. Where does that come from?

Supervisor Wheeler stated that he has been a proponent of the \$0.78 tax rate since the reassessment in 2014. Since then, the county has lost over \$300,000 in revenue each year. The County cannot continue to sustain that loss.

Supervisor Osl agrees with Mr. Wheeler. The tax rate should have been at \$0.78 since the reassessment in 2014. The Machinery and tools tax should stay at \$3.75.

Supervisor Meinhard stated that the Board is not getting pay increase, and Ms. Vivian Giles is not receiving a \$50,000 raise, that is an increase in her department, not for her specifically.

Supervisor Banks states that he does not support a rate increase and that the County needs to live within its means. Supervisor Banks suggests advertising a rate for the Machinery and Tools tax at \$3.75 and reduce the rate for loggers.

On a motion by Supervisor Wheeler and carried by the following vote, the Board set the tax rate for Real Estate and Public Service and Public Service Corporation tax rate at \$0.78:

Vote:	Mr. Osl – aye	Mr. Banks – nay
	Mr. Ingle – aye	Mr. Meinhard – nay
	Mr. Wheeler – aye	

A motion was made by Chairman Banks which failed due to no vote, that the Board publish a public hearing for the Machinery and Tools tax at a rate at \$3.75 and consider a separate tax for logging.

Supervisor Wheeler made a substitute motion to re-advertise a public hearing on the proposed tax rates to include only machinery and tools and heavy construction machinery, both at \$3.75, which passed with the following vote:

Vote: Mr. Osl – aye                      Mr. Banks – nay  
Mr. Ingle – nay                      Mr. Meinhard – aye  
Mr. Wheeler – aye

On a motion by Supervisor Osl and carried by the following vote, the Board set the personal property tax rate at \$4.50:

Vote: Mr. Osl – aye                      Mr. Banks – aye  
Mr. Ingle – aye                      Mr. Meinhard – aye  
Mr. Wheeler – aye

A motion was made by Supervisor Meinhard to adopt a tax rate for airplanes at \$1.50.

A substitute motion was made by Supervisor Wheeler to adopt an airplane tax rate of \$0.65, which failed by the following vote:

Vote: Mr. Osl – aye                      Mr. Banks – nay  
Mr. Ingle – nay                      Mr. Meinhard – nay

Mr. Wheeler – aye

A vote was then taken on the original motion by Supervisor Meinhard to adopt a tax rate for airplanes at \$1.50, which failed by the following vote:

Vote: Mr. Osl – nay                      Mr. Banks – aye  
Mr. Ingle – nay                      Mr. Meinhard – aye  
Mr. Wheeler – nay

On a motion by Supervisor Ingle and carried unanimously, the 2016 airplane tax rate was set at \$0.50:

Vote: Mr. Osl – aye                      Mr. Banks – aye  
Mr. Ingle – aye                      Mr. Meinhard – aye  
Mr. Wheeler – aye

On a motion by Supervisor Wheeler and carried unanimously, the Board approved the rate for personal property of disabled veterans at \$0.01:

Vote: Mr. Osl – aye                      Mr. Banks – aye  
Mr. Ingle – aye                      Mr. Meinhard – aye  
Mr. Wheeler – aye

b) Code Amendment 16-06 Special Assessments

The Chairman opened the public hearing. Mr. Dick Baltimore stated that the Land Use program is not a tax break, it is a tax deferral. He is in support of the Farm Land Use Program. Mr. William Flippen is in favor of the Land Use Program. Repealing the Land Use Program is a 400% tax increase. Mr. Herb Goodman is in favor of retaining the

Land Use Program. A tax rate increase will affect the land in the Land Use Program as it affects everyone else. Please don't place an added burden on the farmers. Forestry producers only produce revenue every twenty plus years.

Mr. Mark Campbell asked that the Board retain the Land Use Program. Most of the land in the Land Use Program does not require services. Dr. Roger Hatcher is in favor of the Land Use Program. His property includes wetlands and agriculture and timber. Wayne Routt is a third generation farmer and he pays almost \$2,500 annually in taxes on the property. If the Land Use Program is abolished, his tax bill would increase. Don't lose the Land Use Program. Ms. Anne Lipscomb stated she was considering selling her farm until she discovered the Land Use Program. Please keep the Land Use Program.

Mr. Red Heis suggested taxing the campers on the farms near Cobbs Creek, and he is for the Land Use Program. Mr. Charles Anderson stated that it takes a pine tree 35 years to mature. Eighty percent of the farms in the county are owned by families or individuals, not large corporations. Mr. Anderson is for the Land Use Program. Ms. Carolyn Hammond is for the Land Use Program. The property she has is swamps and ravines. If you take away the Land Use Program, she won't be able to afford it. Ms. Ashley Long asked what the Board is doing to promote the County. Cumberland is not in the 21<sup>st</sup> century. She will support what will make Cumberland better.

Mr. Larry Thompson thanked Mr. Banks for opposing the tax increase and is for the Land Use Program. Mr. Dirk Warner supports the Land Use Program and feels like it will place a great burden on the small farmers if it is eliminated. Mr. William Irizarry purchased land, a portion of which is in the Land Use Program. If the Land Use Program is abolished, he will cut the timber. With no other citizens signed up to speak, the Chairman closed the public hearing.

**7. Adopt FY 2016-17 Budget**

A motion was made by Supervisor Meinhard to decrease the School budget by \$300,000, which failed by the following vote:

Vote: Mr. Osl – nay                      Mr. Banks – aye  
Mr. Ingle – nay                      Mr. Meinhard – aye  
Mr. Wheeler – nay

On a motion by Supervisor Wheeler and carried, the Board moved to level fund the School by the following vote:

Vote: Mr. Osl – aye                      Mr. Banks – nay  
Mr. Ingle – aye                      Mr. Meinhard – nay  
Mr. Wheeler – aye

On a motion by Supervisor Wheeler and carried unanimously, the Board approved the Governor’s School Fund budget:

Vote: Mr. Osl – aye                      Mr. Banks – aye  
Mr. Ingle – aye                      Mr. Meinhard – aye  
Mr. Wheeler – aye

**8. Adopt CIP FY 2016-17 thru 2020-21**

This item was deferred until May 10, 2016

**9. Adjourn into Closed Session-**

On a motion by Supervisor Wheeler and carried, the Board entered into closed meeting pursuant to the Virginia Code Sections below:

Pursuant to Virginia Code § 2.2-3711.A.7: Consultation with Legal Counsel

Subject: Setting tax rates; and

Pursuant to Virginia Code § 2.2-3711.A.1: Personnel

Subject: Employee leave analysis, Employee benefits, and assignment of duties

Vote: Mr. Osl – aye                      Mr. Banks – aye  
Mr. Ingle – aye                      Mr. Meinhard – aye  
Mr. Wheeler – aye

**10. Reconvene in Open Session-**

The Board returned to regular session on a motion by Supervisor Wheeler.

A motion was made by Mr. Wheeler and adopted by the following vote:

Mr. Osl - aye  
Mr. Banks – aye  
Mr. Ingle – aye  
Mr. Meinhard - aye  
Mr. Wheeler - aye

That the following Certification of a Closed Meeting be adopted in accordance with The Virginia Freedom of Information Act:

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

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

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors of Cumberland County hereby certifies that, to the best of each member's knowledge, (i) 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 (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the Board of Supervisors of Cumberland County.

**11. Adjourn -**

On a motion by the Chairman and carried, unanimously, the Board adjourned the meeting until the next regular meeting of the Board to be held on May 10<sup>th</sup>, 2016 at 7:00 p.m. in the Circuit Court Room in the Cumberland Courthouse, Cumberland, Virginia.

Vote:           Mr. Osl – aye                           Mr. Banks – aye  
                  Mr. Ingle – aye                   Mr. Meinhard – aye  
                  Mr. Wheeler – aye

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Lloyd Banks, Jr., Chairman

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Vivian Giles, County Administrator/County Attorney