At a special meeting of the Board of Supervisors of Warren County held in the Warren County Government Center on April 27, 2021 at 7:00 PM.

Present: Cheryl L. Cullers, Chair (South River District); Archie A. Fox, Vice Chairman (Fork District); Tony F. Carter (Happy Creek District); Walter J. Mabe (Shenandoah District); and Delores R. Oates (North River District); also present Edwin C. Daley, Interim County Administrator; Taryn G. Logan, Deputy County Administrator; Caitlin Jordan, Senior Assistant County Attorney; Jon Martz, Director of Social Services; Keith McLiverty, Finance Director; Sherry Sours, Commissioner of the Revenue; and Emily Ciarrocchi, Deputy Clerk of the Board

**Call to Order and the Pledge of Allegiance of the United States of America**

**Request – FY 2021-2022 Proposed Budget and 2021 Tax Rates – Ed Daley/Keith McLiverty**

Dr. Daley reported the proposed budget for the County of Warren for Fiscal Year 2021-2022 is in the amount of $124,614,825 which includes County departments and the School operating fund. There are no proposed changes to the tax rates or fee structure for 2021. Also presented to the Board were the budgets for the fourteen Sanitary Districts and the budget for the School Cafeteria Fund in the amount of $2,896,000. Proposed changes in the per-lot fees for the Sanitary Districts, as recommended by the HOAs/POAs/Advisory Boards/Committees of the respective districts, are as follows:

Cedarville Heights Sanitary District

From: $250 per lot
To: $200 per lot

High Knob Sanitary District

From: $413 per unimproved lot; $667 per improved lot
To: $423 per unimproved lot; $684 per improved lot

Shannon Woods Sanitary District

From: N/A
To: $300.00 per lot

Skyland Estates Sanitary District

From: $0.325 per $100 of assessed value of unimproved lot plus $0.325 per $100 of assessed value on improvements
To: $0.35 per $100 of assessed value of unimproved lot plus $0.35 per $100 of assessed value on improvements

On a motion by Mrs. Oates, seconded by Mr. Mabe, and by the following vote, the Board of Supervisors adopted the proposed FY 2021-2022 budget in the amount of $124,614,825, which includes the budgets for County departments and the School Operating Fund, the 2021 tax rates as advertised, the School Cafeteria Fund in the amount of $2,896,000, and the Sanitary District tax rates and budgets as advertised:

Fox, Aye; Mabe, Aye; Cullers, Aye; Oates, Aye; Carter, Aye

## ADOPTED EXPENDITURES FY 2021-2022

### GENERAL FUND

### GENERAL GOVERNMENT ADMINISTRATION

| | |
|---|---|
| Board of Supervisors | 179,000 |
| County Administration | 500,000 |
| Human Resources | 169,900 |
| County Attorney | 344,000 |
| Commissioner of the Revenue | 777,000 |
| Reassessment | 50,000 |
| Treasurer | 566,000 |
| Finance and Purchasing | 518,000 |
| Elections | 391,000 |

### JUDICIAL ADMINISTRATION

| | |
|---|---|
| Circuit Court | 65,400 |
| General District Court | 24,300 |
| Magistrates | 5,800 |
| Juvenile and Domestic Court | 19,000 |
| Clerk of Circuit Court | 638,600 |
| Law Library | 54,300 |
| Commonwealth's Attorney | 1,105,200 |

### PUBLIC SAFETY

| | |
|---|---|
| Sheriff's Office | 4,953,000 |
| E-911 System | 753,000 |
| School Resource | 766,800 |
| Volunteer Fire and Rescue | 940,000 |
| Court Services | 998,300 |

PUBLIC SAFETY (*continued*)

| | |
|---|---|
| Probation | 41,000 |
| Building Inspections | 618,000 |
| Animal Control | 705,800 |
| Medical Examiner | 1,000 |
| Fire and Rescue Department | 4,376,000 |
| Cost Recovery | 900,000 |

PUBLIC WORKS

| | |
|---|---|
| Public Works | 428,200 |
| Streets and Highways | 20,000 |
| Refuse Collection/Disposal/Transfer Station | 3,892,000 |
| General Services | 1,396,000 |

HEALTH AND WELFARE

| | |
|---|---|
| Health | 382,412 |
| Social Services | 5,045,779 |
| Other Social Services | 142,500 |
| Children's Services Act | 1,785,000 |

EDUCATION

| | |
|---|---|
| Public Schools - Local Appropriation | 27,720,000 |

REGIONAL PARTNERSHIPS

| | |
|---|---|
| Lord Fairfax Community College | 41,368 |
| Northwestern Community Services | 342,746 |
| Juvenile Detention Facility | 344,769 |
| Rappahannock-Shenandoah-Warren (RSW) Regional Jail | 3,464,967 |

PARKS, RECREATION AND CULTURAL

| | |
|---|---|
| Parks and Recreation Administration/Programs/Maintenance | 2,486,100 |
| Library, Museum, Cultural Enrichment | 1,018,100 |

COMMUNITY DEVELOPMENT

| | |
|---|---|
| Planning and Zoning Administration | 473,000 |
| Economic Development | 3,197,500 |
| Front Royal/Warren County Airport | 220,000 |
| Environmental Management | 18,500 |
| VPI Extension Service | 121,000 |
| | |
| NON-DEPARTMENTAL | 1,884,000 |
| CAPITAL OUTLAY | 2,779,408 |
| TRANSFER TO DEBT SERVICE FUND | 11,846,251 |
| TOTAL EXPENDITURES - GENERAL FUND | 88,390,000 |

REVENUE:

| | |
|---|---|
| From Local Sources - Property Taxes | 57,980,001 |
| From Local Sources - Other | 20,513,900 |
| From the Commonwealth | 7,393,048 |
| From the Federal Government | 2,503,051 |
| | |
| TOTAL REVENUE - GENERAL FUND | 88,390,000 |

SCHOOL OPERATING FUND

| | |
|---|---|
| Instruction | 48,947,371 |
| Administration, Attendance, and Health | 2,836,279 |
| Pupil Transportation | 2,818,962 |
| Operations and Maintenance | 6,627,383 |
| Debt Service and Fund Transfers | 614,253 |
| Technology | 1,949,722 |
| Contingency Reserves | 150,859 |
| | |
| TOTAL EXPENDITURES - SCHOOL OPERATING FUND | 63,944,829 |

REVENUE:

| | |
|---|---|
| From Local Sources | 659,478 |
| From the County General Fund | 27,720,000 |
| From the Commonwealth | 32,906,829 |
| From the Federal Government | 2,658,522 |
| | |
| TOTAL REVENUE - SCHOOL OPERATING FUND | 63,944,829 |

SCHOOL CAFETERIA FUND

| | |
|---|---|
| Operating Expenses | 2,896,000 |
| | |
| REVENUE: | |
| From Local - Cafeteria Fees | 1,265,200 |
| From the Commonwealth | 53,000 |
| From the Federal Government | 1,577,800 |
| | |
| TOTAL REVENUE - SCHOOL CAFETERIA FUND | 2,896,000 |

## ADOPTED TAX RATES

| | Approved Calendar Year 2020 | Adopted Calendar Year 2021 |
|---|---|---|
| Real Estate | $0.655 | $0.655 |
| Tangible Personal Property | $4.00 | $4.00 |
| Tangible Personal Property-Business Furniture and Fixtures/Equipment | $4.00 | $4.00 |
| Tangible Personal Property Volunteer Fire & Rescue Squad Members | $2.00 | $2.00 |
| Tangible Personal Property - Aircraft | $0.75 | $0.75 |
| Machinery and Tools | $2.05 | $2.05 |
| Contract Carrier | $2.05 | $2.05 |
| Manufactured Homes | $0.655 | $0.655 |

## ADOPTED FY 2021-2022 SANITARY DISTRICT BUDGETS

### Blue Mountain Sanitary District

| | |
|---|---|
| Contract Payments for Road Maintenance, Snow Removal, VDOT Revenue Sharing Project, and Administrative and Miscellaneous Expenses | 153,665 |

### Cedarville Heights Sanitary District

| | |
|---|---|
| Contract Payments for Snow Removal and Administrative and Miscellaneous Expenses | 12,500 |

### High Knob Sanitary District

| | |
|---|---|
| Contract Payments for Road Maintenance, Snow Removal, Repairs, and Administrative and Miscellaneous Expenses | 385,478 |

ADOPTED FY 2021-2022 SANITARY DISTRICT BUDGETS (*continued*)

| | |
|---|---|
| **Lake Front Royal Sanitary District** | |
| Contract Payments for Road Maintenance, Snow Removal, VDOT Revenue Sharing Project, and Administrative and Miscellaneous Expenses | 137,053 |
| **Linden Heights Sanitary District** | |
| Contract Payments for Road Maintenance, Snow Removal, and Administrative and Miscellaneous Expenses | 29,963 |
| **Osprey Lane Sanitary District** | |
| Contract Payments for Road Maintenance, Snow Removal, and Administrative and Miscellaneous Expenses | 9,180 |
| **Riverside Sanitary District** | |
| Contract Payments for Road Maintenance, Snow Removal, and Miscellaneous Expenses | 3,480 |
| **Shangri-La Sanitary District** | |
| Contract Payments for Road Maintenance, Snow Removal, FEMA Loan, Rural Addition Loan, and Administrative and Miscellaneous Expenses | 9,144 |
| **Shannon Woods Sanitary District** | |
| Contract Payments for Snow Removal and Administrative and Miscellaneous Expenses | 3,906 |
| **Shenandoah Farms Sanitary District** | |
| Contract Payments for Road Maintenance, Snow Removal, VDOT Revenue Sharing Project, Maintenance of Community Common Areas, VML-VACo Payment, and Administrative and Miscellaneous Expenses | 811,834 |
| **Shenandoah Shores Sanitary District** | |
| Contract Payments for Road Maintenance, Snow Removal, and Administrative and Miscellaneous Expenses | 277,000 |
| **Skyland Estates Sanitary District** | |
| Contract Payments for Road Maintenance, Snow Removal, and Administrative Expenses | 235,511 |
| **South River Estates Sanitary District** | |
| Contract Payments for Road Maintenance, Snow Removal, and Administrative Expenses | 17,689 |
| **Wildcat Drive Sanitary District** | |
| Contract Payments for Road Maintenance, Snow Removal, and Administrative Expenses | 14,940 |

ADOPTED SANITARY DISTRICT TAX RATES

| *(tax on lots in existence as of January 1, 2021)* | Approved Tax Rates – 2020 | Adopted Tax Rates – 2021 |
|---|---|---|
| Blue Mountain | $65.00 per lot plus $0.24 per $100 of assessed value on improvements | $65.00 per lot plus $0.24 per $100 of assessed value on improvements |
| Cedarville Heights | $250.00 per lot | $200.00 per lot |
| High Knob | $413.00 per unimproved lot; $667.00 per improved lot | $423.00 per unimproved lot; $684.00 per improved lot |
| Lake Front Royal | $345.00 per lot plus $0.05 per $100 of assessed value on improvements | $345.00 per lot plus $0.05 per $100 of assessed value on improvements |
| Linden Heights | $375.00 per lot | $375.00 per lot |
| Osprey Lane | $100 per unimproved lot; $1,000 per improved lot | $100 per unimproved lot; $1,000 per improved lot |
| Riverside | $60.00 per lot plus $0.12 per $100 of assessed value on improvements | $60.00 per lot plus $0.12 per $100 of assessed value on improvements |
| Shangri-La | $385.00 per lot | $385.00 per lot |
| Shannon Woods | N/A | $300.00 per lot |
| Shenandoah Farms | $350.00 per lot | $350.00 per lot |
| Shenandoah Shores | $120.00 per lot plus $0.20 per $100 of assessed value on improvements | $120.00 per lot plus $0.20 per $100 of assessed value on improvements |
| Skyland Estates | $0.325 per $100 of assessed value of unimproved lot plus $0.325 per $100 of assessed value on improvements | $0.35 per $100 of assessed value of unimproved lot plus $0.35 per $100 of assessed value on improvements |
| South River Estates | $300.00 per lot plus $0.05 per $100 of assessed value on improvements | $300.00 per lot plus $0.05 per $100 of assessed value on improvements |
| Wildcat Drive | $150.00 per unimproved lot; $400.00 per improved lot | $150.00 per unimproved lot; $400.00 per improved lot |

**Request – Adoption of Resolution to Set Percentage of Tax Relief for Personal Property (Motor Vehicles) for 2021 Tax Year – Ed Daley/Sherry Sours**

Sherry Sours, Commissioner of the Revenue, reported pursuant to Section 160-109 of the Warren County Code, adopted in compliance with the State Appropriations Act, it is necessary for the Board of Supervisors annually to set the percentage of personal property tax relief for motor vehicle owners within the County. This is part of the "no Car Tax" legislation adopted by the General Assembly years ago. The legislature has established a cap on the reimbursements it makes to localities and has required each locality to set this percentage as a means of providing for the reimbursement to the locality for the reduction in this tax. Commissioner of the Revenue Sherry T. Sours has calculated that the rate for the 2021 tax year should be 35%.

On a motion by Mr. Mabe, seconded by Mr. Fox, and by the following vote, the Board of Supervisors approved and adopted the proposed Resolution to Set a Percentage of Tax Relief for the 2021 Tax Year at a Level of 35% that is Anticipated to Exhaust Personal Property Tax Relief Funds Provided to Warren County by the Commonwealth of Virginia as Authorized by Warren County Code Section 160-109:

Carter, Aye; Oates, Aye; Cullers, Aye; Mabe, Aye; Fox, Aye

RESOLUTION OF THE BOARD OF SUPERVISORS OF WARREN COUNTY TO SET A PERCENTAGE OF TAX RELIEF FOR THE 2021 TAX YEAR AT A LEVEL THAT IS ANTICIPATED TO EXHAUST PERSONAL PROPERTY TAX RELIEF FUNDS PROVIDED TO WARREN COUNTY BY THE COMMONWEALTH OF VIRGINIA AS AUTHORIZED BY WARREN COUNTY CODE SECTION 160-109

WHEREAS, the Personal Property Tax Relief Act of 1998, Va. Code 58 .1-3523 et seq. ("PPTRA"), has been substantially modified by the enactment of Chapter 1 of the Acts of Assembly, 2004 Special Session I (Senate Bill 5005), and the provisions of Item 503 of Chapter 951 of the 2005 Acts of Assembly (the 2005 revisions to the 2004-06 Appropriations Act, hereinafter cited as the "2005 Appropriations Act"); and

WHEREAS, these legislative enactments require the County of Warren to take affirmative steps to implement these changes, and to provide for the computation and allocation of relief provided pursuant to the Personal Property Tax Relief Act as revised; and

WHEREAS, these legislative enactments provide for the annual appropriation of the County of Warren, of a fixed sum 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, which the County of Warren has authorized to be accomplished by resolution of the Board of Supervisors of Warren County by the enactment of Warren County Code Section 160-109 on April 18, 2006.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors that qualifying vehicles obtaining situs within the County of Warren during tax year 2021 shall receive personal property tax relief in the following manner:

Personal use vehicles valued at $1,000 or less will be eligible for 100% tax relief;

Personal use vehicles valued at $1,001 to $20,000 will be eligible for 35% tax relief;

Personal use vehicles valued at $20,001 or more shall only receive 35% tax relief on the first $20,000 of value; and

All other vehicles which do not meet the definition of "qualifying" (business use vehicles, farm use vehicles, motor homes, etc.) will not be eligible for any form of tax relief under this program.

In accordance with said Item 503.D.1, the entitlement to personal property tax relief for qualifying vehicles for tax year 2005 and all prior tax years shall expire on September 1, 2006. Supplemental assessments for tax years 2005 and prior that are made on or after September 1, 2006, unless determined to be of no fault of the taxpayer, shall be deemed 'non-qualifying' for purposes of state tax relief, and the local share due from the taxpayer shall represent 100% of the tax assessable.

**Adjournment**

Mrs. Cullers adjourned the meeting at 7:05 PM.