

At a Special Meeting of the Board of Supervisors of Warren County held in the Warren County Government Center on April 9th, 2024, at 6:00 PM.

Present: Cheryl L. Cullers, Chair (South River District); Jerome K. Butler, Vice Chair (Happy Creek District); Victoria L. Cook, (Fork District); John W. Stanmeyer (Shenandoah District), and Richard A. Jamieson (North River District) also, Dr. Edwin Daley, County Administrator; Jason Ham, County Attorney; Jane Meadows, Deputy County Administrator; James Bonzano, Fire Chief; Crystal Cline, Sheriff; Todd Jones, Director of I.T.; Robe Ballentine, Director of Finance (WCPS); Zach Henderson, Deputy Clerk of the Board

Call to Order:

Ms. Cullers called the meeting to order at 6:02 PM.

Adoption of Resolution to Set Percentage of Tax Relief for Personal Property (Motor Vehicles) for 2024 Tax Year:

Dr. Daley stated that each year the County calculates the portion that will be paid by the property tax relief for 2023, which is 25%. For this next it is recommended that it be increased to 30%

Dr. Jamison asked for a summary of the whole idea behind it, and Dr. Daley explained that approximately 20 years ago the State said they would eliminate the personal property tax by funding it through the State up to 70%. However, that has been reduced to 30% and the County receives \$4,500,00 from the State that is used to offset everyone's bill through the first \$20,000 of the valuation.

On a motion by Ms. Cook, seconded by Mr. Stanmeyer, and the following vote, the Board approved and adopted the Resolution to Set a Percentage of Tax Relief for the 2024 Tax Year at a Level of 30% 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.

Ms. Cook, Aye; Dr. Jamieson, Aye; Ms. Cullers, Aye; Mr. Butler, Aye; Mr. Stanmeyer, Aye

Public Hearing – FY 2024-2024 Tax Rates:

Dr. Daley provided a power point presentation that summarized and provided:

- The need for a Tax Increase (CSA, Fire & Rescue, Sheriff's, Schools, Assets etc.)
- No Tax Increase since 2019
- Cash Funded Capital Investments
- Where tax dollars have been spent
- EDA Fallout
- \$34,522,028 Debt Service Decrease (23.06%)
- Comparative Tax Rates for Real Estate and Personal Property in surrounding County's

Fire Chief Bonzano continued the presentation that summarized and provided:

- 2024 Staffing Comparison / Per Capita
- 5 Year Daily Staffing Levels and Station Distribution
- 5 Year Calls for Service Comparison – Fire / EMS Response
- New staffing and Asset & Capital.

Sheriff Cline continued the presentation that summarized and provided:

- Challenges with finding certified officers and deputies to apply.
- Emergency Response Vehicle Deficit by division
- Vehicles that are out of service and reserve fleet being utilized
- Minimum Fleet requirements
- Asset Replacement Requests

Mr. Jones continued the presentation that summarized and provided:

- The I.T. Asset Replacement Budget (Equipment/Server & Network/Security Equipment)

Ms. Scott continued the presentation that summarized and provided:

- Asset Replacement needs for voter registrar, Warren County Sheriff, Fire and Rescue, I.T. etc,

Mr. Ballentine continued the presentation that summarized and provided:

- The Warren County Public School's Budget driving factors including, Health Insurance, Increased Substitute Costs, Material Budget Increases, Additional Staff needs, new buses etc.

The following is a list of citizens who spoke during the public hearing regarding the FY 24-25 Tax Rates.

- **Matt Wyne** – voiced his support for the proposed Fire and Rescue Budget and staff needs.
- **Dennis David** – commented on the need to prioritize Delinquent Taxes and urged the County to cut back further.
- **Amy Mawyer** – complemented Fire and Rescue on their efforts during the recent wildfires and was in support of their budget and funding.
- **Bill Long** – spoke about his time served with Fire and Rescue as a volunteer and advocated for their funding and staffing needs.
- **Donnie Thompson** – spoke about his history working with Fire and Rescue and particularly Chief Bonzano and further voiced his support for their staffing needs.
- **Matthew Perdie** – Advocated for no tax increases at all, emphasizing the citizen impact and was critical of the School's Budget and performance.
- **George Cline** – Thanked the Board for their increased transparency this year, and emphasized the needs of public safety, and supported a tax increase but suggested more scrutiny of the School's Budget.
- **Phil Laub** - spoke about his history working with Fire and Rescue and particularly Chief Bonzano and further voiced his support for their staffing needs.
- **Scott Lloyd** – Advocated for no tax increases and suggested alternative methods to pay for public safety's needs without raising taxes.
- **Lee Meadows** – Urged the Board to increase the tax rates to a point where the requests from Public Safety and the School's can be fully funded and expressed her concerns specifically for the cutting of the School's Budget.
- **Mark Belanger** – Voiced his support for Fire & Rescue and the Sheriff's Office but suggested that the Board do not raise taxes and instead manage the current funds better so that Public Safety's needs are met.
- **Gary Kushner** – Stated that instead of raising taxes the County should focus more on achieving improved efficiency, and the prioritization of services while reducing services where there is lesser return on investment.
- **Anne Miranda** – Expressed her gratitude for the Public Safety workers but is opposed to any tax increases, suggesting alternative solutions.
- **Tom Shalin** – supported a tax increase to fund Fire & Rescue, Schools, Parks etc.
- **Gerry Maiatico** – Thanked the Board for their work as well as the work that Fire and Rescue does for the County, and emphasized a sense of community and all lives are equally important regardless of location.
- **Austin Cucciardo** – Voiced his support for Fire and Rescue and their staffing.

There were no additional speakers, and Ms. Cullers then closed the public hearing.

Ms. Cook commented on the budget and the possibility of further cuts and emphasized her stance on prioritizing public safety and improving the quality of life for citizens, however stated she wishes to balance the tax increase and minimize it as much as possible.

Dr. Jamieson addressed the budget work and sessions that have been done thus far and the department's efforts to be transparent and lean with their budget requests, and further empathized with taxpayers who do not wish for any tax increases. However, commenting on the realism of the situation and what is needed for the good of the County.

Mr. Butler emphasized the priority of public safety and addressed the rising inflation and the need to raise taxes as a result.

Mr. Stanmeyer thanked all those who spoke tonight, and commented on the work that has been done during the budget work sessions and complemented the work being done on tax relief for seniors and veterans.

Ms. Cullers also emphasized the additional tax relief for the elderly and veterans and commented that revenue gained from Tourism must be spent on tourism. She further emphasized the importance of transparency and accountability in having all budget meetings livestreamed and readily available for the public.

On a motion by Mr. Butler, seconded by Mr. Stanmeyer, and the following vote, the Board set the Real Estate and Manufactured Home Tax at \$0.53 per \$100 of assessed valuation, and set the Tangible Personal Property and Business Personal Property tax rate at \$4.28 per \$100 of assessed valuation. And further set the tax rate for qualifying personal property owned or leased by Volunteer Fire, EMS Agency Members, Auxiliary Members, and Auxiliary Police Officers at \$2.14 per \$100 of assessed valuation. And set the tax rate for Machinery & Tools and Contract Carriers at \$2.17 per \$100 addressed valuation. And set the tax rate for Aircraft at \$0.75 per \$100 of assessed valuation. And approved the Sanitary District Rates as advertised and requested by the district.

Mr. Stanmeyer, Aye; Mr. Butler, Aye; Ms. Cullers, Aye; Dr. Jamieson, Aye; Ms. Cook, No

Adjournment:

On a motion by Dr. Jamieson, seconded by Mr. Butler, and the following vote, the meeting was adjourned at 9:15 PM

Ms. Cook, Aye; Dr. Jamieson, Aye; Ms. Cullers, Aye; Mr. Butler, Aye; Mr. Stanmeyer, Aye