

PRESENT: Deborah H. Frazier, Salem District  
Barry K. Jett, Livingston District  
Kevin W. Marshall, Berkeley District  
Timothy J. McLaughlin, Chancellor District  
David Ross, Courtland District  
Gary F. Skinner, Lee Hill District  
Chris Yakabouski, Battlefield District

STAFF PRESENT: Ed Petrovitch, County Administrator  
Mark L. Cole, Deputy County Administrator  
Karl Holsten, County Attorney  
Aimee R. Mann, Deputy Clerk

Mr. Skinner called the meeting to order at 6:00 p.m. Mr. Marshall led the Pledge of Allegiance and Mrs. Frazier gave the invocation.

### **APPROVAL OF AGENDA**

On a motion by Mr. Marshall and passed unanimously, the Board added a closed meeting to the agenda.

VOTE:

Ayes:	7	Mrs. Frazier, Mr. Jett, Mr. Marshall, Mr. McLaughlin, Mr. Ross, Mr. Skinner, Mr. Yakabouski
Nays:	0	
Absent:	0	
Abstain:	0	

On a motion by Mr. Jett and passed unanimously, the Board approved the agenda as presented.

VOTE:

Ayes:	7	Mrs. Frazier, Mr. Jett, Mr. Marshall, Mr. McLaughlin, Mr. Ross, Mr. Skinner, Mr. Yakabouski
Nays:	0	
Absent:	0	
Abstain:	0	

Mr. Skinner read the letters to the Governor of Virginia, Ralph S. Northam. Without objection, the consensus was to send the letters to Governor Ralph S. Northam as presented.

**WORK SESSION**

**Budget Work Session**

Mr. Marshall read the following statement:

I hereby disclose I have an interest in the budget transaction as an employee of Spotsylvania County earning over \$5,000 annually. My disclosure is on file with the clerk and is available to the public for review. Ed/Aimee, please record this disclosure in the minutes of this meeting as required by law.

Mrs. Frazier read the following statement:

I hereby disclose I have an interest in the budget transaction as an employee of Spotsylvania County Schools earning over \$5,000 annually. My disclosure is on file with the clerk and is available to the public for review. Ed/Aimee, please record this disclosure in the minutes of this meeting as required by law.

Staff presented equalized tax rate scenarios and discussed next steps.

Mr. McLaughlin made a motion to adopt the equalized tax rate with a \$0.24 reduction in the personal property tax rate. The motion failed 3 to 4 with Mrs. Frazier, Mr. Marshall, Mr. Skinner and Mr. Yakabouski opposed.

VOTE:

Ayes:	3	Mr. Jett, Mr. McLaughlin, Mr. Ross,
Nays:	4	Mrs. Frazier, Mr. Marshall, Mr. Skinner, Mr. Yakabouski
Absent:	0	
Abstain:	0	

Mr. Marshall made a motion to adopt the real estate tax rate at \$0.8094. The motion passed 5 to 1 to 1 with Mr. Yakabouski opposed and Mrs. Frazier abstaining saying she felt the Board could do better.

VOTE:

Ayes:	5	Mr. Jett, Mr. Marshall, Mr. McLaughlin, Mr. Ross, Mr. Skinner
Nays:	1	Mr. Yakabouski
Absent:	0	
Abstain:	1	Mrs. Frazier

Mr. McLaughlin made a motion to reconsider the vote. The motion passed 6 to 1 with Mrs. Frazier opposed.

VOTE:

Ayes:	6	Mr. Jett, Mr. Marshall, Mr. McLaughlin, Mr. Ross, Mr. Skinner, Mr. Yakabouski
Nays:	1	Mrs. Frazier
Absent:	0	
Abstain:	0	

Mr. Marshall made a motion to adopt the real estate tax rate at \$0.8094. The motion passed 5 to 2 with Mrs. Frazier and Mr. Yakabouski opposed.

VOTE:

Ayes:	5	Mr. Jett, Mr. Marshall, Mr. McLaughlin, Mr. Ross, Mr. Skinner
Nays:	2	Mrs. Frazier, Mr. Yakabouski
Absent:	0	
Abstain:	0	

Mr. Ross made a motion to adopt the Special Service District tax rates as advertised. The motion passed unanimously.

VOTE:

Ayes:	7	Mrs. Frazier, Mr. Jett, Mr. Marshall, Mr. McLaughlin, Mr. Ross, Mr. Skinner, Mr. Yakabouski
Nays:	0	
Absent:	0	
Abstain:	0	

Mr. Marshall made a motion to pass all other tax rates as advertised. Mr. Ross made a friendly amendment to pass all other tax rates as advertised with the exception of the personal property tax on vehicles – other. The motion passed unanimously.

VOTE:

Ayes:	7	Mrs. Frazier, Mr. Jett, Mr. Marshall, Mr. McLaughlin, Mr. Ross, Mr. Skinner, Mr. Yakabouski
Nays:	0	
Absent:	0	
Abstain:	0	

Mr. Skinner made a motion to adopt the personal property tax rate as advertised. Mr. Ross made a substitute motion to reduce the personal property tax rate to \$6.43. The substitute motion failed 2 to 5 with Mrs. Frazier, Mr. Jett, Mr. Marshall, Mr. Skinner and Mr. Yakabouski opposed.

VOTE:

Ayes:	2	Mr. McLaughlin, Mr. Ross
Nays:	5	Mrs. Frazier, Mr. Jett, Mr. Marshall, Mr. Skinner, Mr. Yakabouski
Absent:	0	
Abstain:	0	

Mr. Skinner made a motion to adopt the personal property tax rate as advertised. The motion passed 5 to 2 with Mr. McLaughlin and Mr. Ross opposed.

VOTE:

Ayes:	5	Mrs. Frazier, Mr. Jett, Mr. Marshall, Mr. Skinner, Mr. Yakabouski
Nays:	2	Mr. McLaughlin, Mr. Ross
Absent:	0	
Abstain:	0	

**CLOSED MEETING**

On a motion by Mr. Marshall and passed unanimously, the Board adopted a resolution to adjourn into closed meeting as follows:

VOTE:

Ayes:	7	Mrs. Frazier, Mr. Jett, Mr. Marshall, Mr. McLaughlin, Mr. Ross, Mr. Skinner, Mr. Yakabouski
Nays:	0	
Absent:	0	
Abstain:	0	

**RESOLUTION NO. 2020-36**

**To Adjourn into a Closed Meeting**

WHEREAS, the Spotsylvania County Board of Supervisors desires to adjourn into a Closed Meeting for discussion, consideration, or interviews of prospective candidates for employment; assignment, appointment, promotion, performance, demotion, salaries, disciplining, or resignation of specific public officers, appointees, or employees of the County, specifically, employees of the Virginia Cooperative Extension Office and the Erosion and Sediment Control Program Administrator; and

WHEREAS, the Spotsylvania County Board of Supervisors desires to adjourn into Closed Meeting for discussion or consideration of the acquisition of real property for a public purpose, or of the disposition of publicly held real property, where discussion in an open meeting

would adversely affect the bargaining position or negotiating strategy of the public body; specifically, discussion of real property in the Berkeley District; and

WHEREAS, pursuant to Va. Code Ann. § 2.2-3711(A)(1) and (3), such discussions may occur in Closed Meeting.

NOW, THEREFORE, BE IT RESOLVED that the Spotsylvania County Board of Supervisors does hereby authorize discussion of the aforestated matters.

### **RETURN TO OPEN MEETING AND CERTIFICATION**

On a roll call vote, the Board returned to open meeting and adopted the following resolution:

#### VOTE:

Ayes:	7	Mrs. Frazier, Mr. Jett, Mr. Marshall, Mr. McLaughlin, Mr. Ross, Mr. Skinner, Mr. Yakabouski
Nays:	0	
Absent:	0	
Abstain:	0	

### **RESOLUTION NO. 2020-37**

#### **Return to Open Meeting**

WHEREAS, the Spotsylvania County Board of Supervisors 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 (D) of the Code of Virginia requires a certification by this Board of Supervisors that such closed meeting was conducted in conformity with Virginia law.

NOW, THEREFORE, BE IT RESOLVED that the Spotsylvania County Board of Supervisors hereby returns to open session and certifies, by roll call vote, that to the best of each member's knowledge only public business matters lawfully exempted from the open meeting requirements of the Freedom of Information Act and identified in the motion to go into Closed Meeting were heard, discussed or considered in the Closed Meeting.

### **NEW BUSINESS**

On a motion by Mr. Marshall and passed 6 to 1 with Mr. Yakabouski opposed, the Board adopted the resolution as follows:

VOTE:

Ayes: 6 Mrs. Frazier, Mr. Jett, Mr. Marshall, Mr. McLaughlin,  
Mr. Ross, Mr. Skinner  
Nays: 1 Mr. Yakabouski  
Absent: 0  
Abstain: 0

**RESOLUTION NO. 2020-38**

A RESOLUTION TO ADOPT THE TAX RATES FOR CALENDAR YEAR 2020

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to set the tax rates for Calendar Year 2020; and

WHEREAS, the Board of Supervisors has received comments on the recommended tax rates from citizens of Spotsylvania County at a duly advertised public hearing; and

RESOLVED by the Spotsylvania County Board of Supervisors this 9th day of April 2020, that the following tax rates for Calendar Year 2020 be, and are hereby, approved, as set forth below; and, be it

CALENDAR YEAR 2020 COUNTY TAX RATES

Real Estate.....\$0.8094 per \$100 of assessed valuation

Personal Property  
(Boats & Boat Trailers).....\$6.25 per \$100 of assessed valuation, assessed at 50% of fair market value

Personal Property  
(other than Boats & Boat Trailers).....\$6.55 per \$100 of assessed valuation, assessed at 50% of fair market value

Aircraft .....\$0.000001 per \$100 of assessed valuation, assessed at 50% of fair market value

Business Furniture & Fixtures.....\$5.95 per \$100 of assessed valuation, assessed at no greater than 50% of fair market value

Data Center Computer Equipment & Peripherals.....\$1.25 per \$100 of assessed valuation, assessed at no greater than 50% of fair market value

Mobile Homes.....\$0.8094 per \$100 of assessed valuation

Machinery and Tools..... \$2.50 per \$100 of assessed valuation

Heavy Duty Equipment.....	\$2.00 per \$100 of assessed valuation
Massaponax Special Service District Special Tax.....	\$0.17 per \$100 of assessed valuation
Harrison Crossing Special Service District Special Tax.....	\$0.48 per \$100 of assessed valuation
Lee Hill East Special Service District Special Tax.....	\$0.25 per \$100 of assessed valuation
Lee Hill West Special Service District Special Tax.....	\$0.48 per \$100 of assessed valuation

RESOLVED FURTHER, that the County Administrator is authorized to take all necessary actions to give this resolution effect.

On a motion by Mr. Yakabouski and passed unanimously, the Board adopted the resolution as follows:

VOTE:

Ayes:	7	Mrs. Frazier, Mr. Jett, Mr. Marshall, Mr. McLaughlin, Mr. Ross, Mr. Skinner, Mr. Yakabouski
Nays:	0	
Absent:	0	
Abstain:	0	

**RESOLUTION NO. 2020-39**

**A RESOLUTION PURSUANT TO SECTION 21-38 OF THE CODE OF SPOTSYLVANIA COUNTY, VIRGINIA TO SET THE PERCENTAGE OF PERSONAL PROPERTY TAX RELIEF AT THE LEVEL NECESSARY TO EXHAUST PERSONAL PROPERTY TAX RELIEF ACT FUNDS FOR 2020**

WHEREAS, on December 13, 2005, and for tax years beginning in 2006, the Board adopted as Section 21-38 of the Code of Spotsylvania County, Virginia, the provisions of Item 503.E of Chapter 951 of the 2005 Appropriations Act of the General Assembly providing for computation of personal property tax relief as a specific dollar amount to be offset against the total taxes that would otherwise be due for personal property, and the reporting of such specific dollar relief amount on the tax bill; and

WHEREAS, the Board is required as part of its annual budget process, to adopt a resolution setting the percentage of tax relief at the level that is anticipated to exhaust Personal Property Tax Relief Act (PPTRA) funds provided to the County by the Commonwealth of Virginia for each tax year, and

WHEREAS, the ordinance requires that personal property tax bills set forth on their face the specific dollar amount of relief credited with respect to each qualifying vehicle, together with an explanation of the manner in which relief is allocated.

WHEREFORE, be it resolved by the Board of Supervisors of Spotsylvania County, Virginia, that pursuant to Section 21-38 of the Code of the County of Spotsylvania, that the percentage of tax relief that is anticipated to exhaust PPTRA relief funds provided to the County by the Commonwealth shall be set for tax year 2020 as follows:

1. For personal use vehicles valued at \$1,000.00 or less, the percentage of relief shall be set at one hundred percent (100%)
2. For vehicles valued at more than \$1,000.00, the percentage of relief shall be set at thirty-six percent (36%) for up to and including the first \$20,000.00 of value; and

BE IT FURTHER RESOLVED, that the Treasurer shall insure that 2020 personal property tax bills set forth on their face the specific dollar amount of relief credited with respect to each qualifying vehicle, together with an explanation of the manner in which relief is allocated.

### **ADJOURNMENT**

On a motion by Mr. Marshall and passed unanimously, the Board adjourned its meeting at 8:25 p.m.

#### VOTE:

Ayes:	7	Mrs. Frazier, Mr. Jett, Mr. Marshall, Mr. McLaughlin, Mr. Ross, Mr. Skinner, Mr. Yakabowski
Nays:	0	
Absent:	0	
Abstain:	0	

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Aimee R. Mann  
Deputy Clerk to the Board of Supervisors