

PRESENT: Benjamin T. Pitts, Battlefield District
Jerry I. Logan, Courtland District
Henry "Hap" Connors, Jr., Chancellor District
Gary Jackson, Salem District
Emmitt B. Marshall, Berkeley District
Gary F. Skinner, Lee Hill District
Thomas C. Waddy, Jr., Livingston District

STAFF PRESENT: C. Douglas Barnes, County Administrator
Ernest L. Pennington, Deputy County Administrator
Jacob P. Stroman, IV, County Attorney

Mr. Skinner called the meeting to order at 6:00 p.m.

APPROVAL OF THE CONSENT AGENDA

On a motion by Mr. Waddy, seconded by Mr. Marshall and passed 6-0 with Mr. Logan absent, the Board approved the Consent Agenda which consisted of the following:

1. Authorization for Public Hearing – Issuance of QSCB Bonds for Construction of Public School Capital Projects as follows:

VOTE:

Ayes:	6	Mr. Connors, Mr. Jackson, Mr. Marshall, Mr. Pitts, Mr. Skinner and Mr. Waddy.
Nays:	0	
Absent:	1	Mr. Logan
Abstain:	0	

Mr. Skinner requested the suspension of the rules. He requested an addition to the agenda for a presentation on the opening day of the Spotsylvania Little League. There was no objection by members of the Board. Mr. Pennington provided a presentation on the Spotsylvania Little League program. The grand opening was held on Saturday, April 17, 2010 for all the Little League teams. He noted that participation had grown over the last three years. Mr. Skinner threw the first pitch of the season.

6:04 p.m. Mr. Logan arrived.

Mr. Pennington reported that the Challenger Division was for young special needs children with all aspects of disabilities in partnership with Courtland and Spotsylvania High Schools baseball teams. These children were assisted by high school players from Courtland and Spotsylvania High Schools. The high school students and adult volunteers provided a "buddy" that accompanied them during the games. These students and volunteers helped with batting, fielding, and base "runs." Mr. Pennington had the opportunity to work with them as a buddy, pushing his player around the bases. Compassion shown these children through community

service efforts from the buddies and high school teams was very important so that these kids could participate. The Challenger Division is up to over 30 participants and they had enough players now to have their own program, before they combined with the King George Little League. It was very rewarding for these children to participate. It should be noted that a certified Little League umpire worked the games.

Mr. Connors said it was a pleasure to attend the opening day Little League festivities. Being there gave him a better appreciation of the use of the fields and the need for lighting. He said the County should invest in lights. Mr. Skinner noted that 550 children played that day.

Mr. Waddy asked for the rules to be suspended. There were no objections by members of the Board. Mr. Waddy made a motion to direct staff to proceed with the Request for Proposal (RFP) for bids related to the completion of paving for unpaved roads utilizing FY 2010 funds.

Discussion ensued. Mr. Logan asked what prompted this question and the cost. Mr. Skinner said that \$2.9 million had been set aside last year, but VDOT was unable to pave the roads under VDOT's Blueprint for the Future budgetary schedule. Mr. Barnes confirmed the total and said that we would know the final total after the RFP was received.

On a motion by Mr. Waddy, seconded by Mr. Marshall and passed unanimously, the Board voted for staff to proceed with the RFP for unpaved roads.

BUDGET WORK SESSION

Mr. Barnes said Finance staff would present the scenarios at the various rates.

Ms. Jewell presented information on cash funded projects and financed projects. Mr. Barnes brought to the Board's attention that regarding the library new branch funding, the Stafford County Board's budget for the England Run branch listed the cost of the library at \$608,000 and their board approved \$431,619. Mr. Barnes recommended Spotsylvania County pull out the \$150,000 for our Constitutional Officers' funding as well as an additional \$129,000 for the reserve account, so that the County does not fund more than the host locality.

Mr. Logan questioned the elimination of Parks and Recreation positions and the elimination of the pool. Mrs. Petrie said there was a \$117,000 net difference if the County did not close the pool and a \$167,000 net difference if the County did not cancel the camps. Mr. Logan questioned changing the admission fee or contract the pool out, and asked what were the alternatives to the eliminations of the pool and camps. Mrs. Petrie had no information on privatizing the operation of the pool. Mr. Brooks advised the breakeven cost would be a 66% increase of all fees. Mr. Brooks also advised that at present the County charged \$4 to enter the pool, to offset the cost, a drastic increase of \$15 to enter the pool would be necessary and camp fees would also increase dramatically to offset costs.

Mr. Pitts commented on a document prepared for the April 13, 2010 Budget Work Session regarding the 86 cent scenario FY 2012 impact, regarding the five items listed, did they hold true

today in anticipation of several million in expenditure reductions. Mrs. Petrie said they still held true.

Mr. Connors appreciated the work of the Finance staff and the adjustments to the CIP; they were sound adjustments and he supported it. Staff then provided information on the order of business for resolutions to adopt the tax rates.

Mr. Pitts asked earlier about the impact of the FY 2012 budget at 86 cents. He said that good leader prepares for events today and also in the future. Mr. Pitts made a motion to set the real estate tax rate at 86 cents. Mr. Connors seconded the motion.

Mr. Skinner said that in the interest of time, each Board member should limit their comments to four minutes.

Mr. Logan made a substitute motion to set the real estate tax rate at 83 cents. Mr. Jackson seconded the motion.

Mr. Stroman advised there was a limit of two substitute motions.

Mr. Connors made an additional substitute motion to set the real estate tax rate at 83 cents contingent on the following: elimination of 10% of the Board of Supervisors salaries, cut of 10% of the Board budget, elimination of health care insurance coverage for Board members, elimination of all reimbursements for Board members, elimination of rural unpaved road projects, and reversal of the previous 2005 policy that directed decal fees for the transportation fund to move those monies to the general fund from the transportation fund. Mr. Jackson seconded the motion. On a motion by Mr. Connors and seconded by Mr. Jackson the vote failed 2-5 with Mr. Connors and Mr. Jackson voting yes.

On a motion by Mr. Logan, seconded by Mr. Jackson, the motion for the 83 cent tax rate failed - 2-5 with Mr. Jackson and Mr. Logan voting yes.

Mr. Skinner called for discussion. Mr. Connors wished to read a statement after the vote.

Mr. Waddy said that the five Constitutional Officers' budgets were cut by the state. He noted that citizens would complain about the service provided by the County. He had dealt with budgets since 1971 and this had been his hardest budget. With Richmond cuts, there was not enough money to survive. The County needed money to operate. He supported the 86 cent tax rate to survive and to provide citizens with the services they deserved.

Mr. Pitts identified the three reasons he supported the 86 cent tax rate. At the equalized tax rate of 83 cents, 1 cent of the increase went to debt service for the public safety facilities. In the 2005 Bond Referendum citizens voted overwhelmingly for public safety, the maximum tax rate impact was 6 cents for public safety. The 86 cent tax rate was still \$11.2 million below the 2010 budget. The 2010 budget was \$49.6 million below the 2009 budget, and he noted that the County had cut spending by nearly \$61 million. He was concerned about the impact on the 2012 budget if he did not approve the rate of 86 cents and he anticipated another \$7 million cut. The County

doesn't have a fat budget. He noted that Mr. Waddy was correct, everything comes with a cost. Building the Public Safety Building now saved \$7 million. He said a true leader addresses the issues of today, but he also prepared for the issues of tomorrow.

Mr. Skinner said the Board had to rely on our experts and that County Administration and Finance staff would not bring anything not needed, he reiterated - not wanted, needed. He further stated that sometimes it was necessary to step up to the plate, listen to your experts, and have faith in those we hired. He supported the 86 cents tax rate.

On a motion by Mr. Pitts and seconded by Mr. Connors the motion for the 86 cents tax rate was passed by 4-3 with Mr. Jackson, Mr. Logan, and Mr. Marshall voting no as follows:

VOTE:

Ayes:	4	Mr. Connors, Mr. Pitts, Mr. Skinner and Mr. Waddy.
Nays:	3	Mr. Jackson, Mr. Logan, and Mr. Marshall
Absent:	0	
Abstain:	0	

Mr. Connors read the following statement after the vote.

These past two years have been tough on the County and our residents. It is of no value to recount over and over again how bad the economy has been. I think we're all very aware of the situation, its impact on people, some more than others, and I thank our staff for guiding us responsibly during these times

It is important to note, however, that despite the challenges, we've worked together to manage our fiscal affairs wisely and have been able to take advantage of some of the more positive aspects of this downturn, such as lower capital costs and receiving over \$50 million in stimulus funds to continue two important road projects on Rt. 3 and the 208 Bypass. Doing these things have allowed us to advance long-overdue projects while keeping some people in the County working and employed.

And so here we are again, deciding on a budget that takes care of the County needs for not only this year, but also positions us better in the out years, while continuing to provide excellent levels of service in core areas of government – all with a low tax rate.

For fiscal year 2011, the County Administrator has presented a budget that is \$60 million lower and 30 positions less than two years ago. In fact, his budget is at approximately the same funding level as our FY 2006 budget. Too often during this debate, those simple facts have been overlooked, and they bear repeating.

During this debate and at our public hearing, we've heard lots of opinions and advice. We've heard from people who want us to raise taxes, and others who want us to cut them. We heard from folks who wanted us to hold the line at .81, but then later moved the line to .83 - or the

equalized rate. At that level, some called for full funding for education, while others advocated for more money for public safety and libraries and transportation, and others just told us to fire more deputies, fire and rescue personnel and teachers, and just cut and cut and cut some more – ignoring the cuts we’ve already made.

We’ve heard from folks who want us to launch a perpetual war on the schools and who advised us to just adopt a simple budget formula that limited the increase in our budgets to inflation plus growth, which ironically would have resulted in an increase in our budget of nearly \$75 million instead of the cuts presented by our County Administrator. And we’ve heard from people who are in between.

We’ve heard over and over about the need to make tough choices. Do like the private sector and tighten your belt. Well... we have. Again, by cutting \$60 million in spending and firing people. We’ve asked our employees to do more with less, and they have done so with no raise or COLA in three years. Those are very tough choices, and we’ve punched more holes in our belt to tighten it even more.

But, what I have also learned during my time on the Board is that the easiest thing to do is nothing, race to the bottom and kick things down the road. I’ve seen it repeatedly. One of the reasons we’re grappling with this budget and capital investments is because these things were punted and deferred time and again, and so now, here they are – staring us in the face. The easy thing to do is to punt again.

But, it’s not the responsible thing to do. We’ve whittled our capital projects, but we heard the priorities last week from staff, and I say it’s more fiscally responsible to tackle these things now, take advantage of lower bids, do the right thing, make the tough choices, instead of passing them onto future years, when they will only cost more money.

At my four town hall meetings, the majority of folks understood this and supported the County Administrator’s budget and funding priorities for education, public safety and transportation. They understood what we were trying to do to invest in services that provide us all with a good quality of life. I’ve listened to many voices, which is as it should be, and I respect and appreciate them all.

But, one thing I’ve learned this year and over many years is to be very wary of bumper sticker slogans, gimmicks, formulas or caps, or easy solutions. There are always new shiny lures that look attractive to elected officials looking for an easy way out of hard decision-making, but have proven fatal for other states and jurisdictions who took the bait.

Which is why during all this, I’ve also listened carefully to the advice from our staff budget experts, our County Administrator and our bond counsel. They come at this with no partisan angle or ideological bias, wish list, or threats. They come at it as professionals, who, as I stated before, guided us wisely through these last two tough years. They are advising us to approve a budget this year that again is a very frugal budget that focuses on core services in education, public safety and transportation, while keeping the tax rate the lowest rate among the largest

jurisdictions in the Commonwealth. We are the 8th largest. Again, to put it in perspective, those rates are:

Loudoun – 1.30, Prince William – 1.22, Stafford – 1.10, Norfolk – 1.11, Newport News – 1.10, Fairfax – 1.09, Chesapeake – 1.05, Hampton – 1.04, Alexandria - .97, Chesterfield - .95, Arlington - .94, Henrico - .87, and Spotsylvania - .86

We're even lower than Fauquier at .97. So, the truth is that we have the lowest tax rate for a county our size – by far. And don't forget, of our .86 recommended tax rate, about .20 is a result of unfunded mandates or obligations from Richmond – cuts in schools, transportation, constitutional officers and so on. So, we could logically say that we'll pass a tax rate of .66 tonight, plus a .20 Richmond tax!

Our budget experts have presented us with a budget that not only takes care of this year, but puts us in better shape over the next five years. They live here, and they know the tough times we've been through. They are not blind or insensitive to what's going on in our community, which is why they've advised us to adopt these measures with a low tax rate. We've trusted our experts during these tough times. They've served us well. So, why do some of us refuse to trust them now?

During my town hall meetings, I said that this budget was about more than numbers. It was an opportunity to create a community vision. We live here, and although we have many varied interests, it's our community, and what do we want our community to look like, and what do we want to invest in? Together... Over and over again, we've been told that the majority of residents want excellent schools, safe streets and excellent public safety services, and transportation solutions. Well, that's what this budget accomplishes, and that's why I support it.

Tonight, we'll pass a budget and then we'll come back and make some adjustments during the appropriations process. I still have some issues that need to be addressed. Meanwhile, we'll also launch our Reinventing Government Task Force to look for ways to streamline and consolidate our operations and processes and hopefully make some substantive changes that help us do things better, cheaper and faster. It will be an everyday challenge, a process of continuous improvement that engages our employees and makes them champions of change.

Yes, it's been a tough ride these last few years. Any fool can point out the clouds on a rainy day, but it takes leaders with vision to remind people of the light that is always shining behind those clouds and to appeal to their higher aspirations and better angels and create a path so that they can all reach that light together.

And that is the choice each one of us has to make. I know what kind of leader I want to be in this community, and I look forward to working with the Board and staff as we continue to meet challenges head on and look for opportunities that can help us create the kind of place we are proud to call home, and to provide the necessary leadership and vision to make the tough choices that build a better future for our children. Thank you.

Mr. Marshall explained that he voted no to the 86 cent tax rate because he firmly believed the County could have done the budget at the 85 cent level. He voted no on the 83 cents tax rate because over 20 County employees would lose their jobs. He said that we now need to join hands and work together for the betterment of the County.

Mr. Logan shared the BPOL information that he gained from the Commissioner of the Revenue. Mrs. Williams advised him that at one time the County had 6,000 businesses, this year they anticipated 1,660 businesses to file; however to date 1,350 filed, and he asked what happened to the others. He had attempted to make the case about the business community, with the 86 cent rate it is now even more important to determine what had happened to our businesses. He asked the Board to support the analysis on the fiscal impact of the BPOL tax on the budget at \$200,000, at \$500,000 and at the \$1million thresholds. He also wanted the status of those businesses who did not file this year. Without objection, the Board requested this information be provided by staff.

Mr. Pitts thanked Mrs. Petrie and her staff for an outstanding job. He also thanked Mr. Barnes and his staff for putting the budget together.

Mr. Barnes said that staff would prepare the resolutions. Following the health insurance presentation, the Board would vote on the resolutions.

PRESENTATIONS/REPORTS BY STAFF

Health Insurance Update

Mr. Pennington introduced the health insurance review team members Susan Jacobs-HR Analyst, Lee Deskins-Benefit Consultant for the County and the Schools, and Julie Drent-HR Technician and Employee Committee representative. He also recognized Tammy Petrie as a member of the review team. A joint Health Insurance Committee was formed with the County and the School Board to establish criteria and review the health insurance request for proposals (RFP).

Upon completion of review of all submitted RFPs, four insurance carriers were interviewed. Of those four, the committee recommended the County retain Anthem as their health insurance carrier. The following items were negotiated to the County's current health insurance plans:

- 125% Aggregate Stop Loss removed
- Specific Stop Loss increased from \$100,000 to \$150,000
- Prescription co-pays changed from \$10/\$30/\$50 or 20% with dispensed as written (DAW) to \$10/\$20/\$35 with DAW
- Enhanced vision benefits and continued dental benefits
- Addition of a Wellness program to include smoking cessation and biometric screenings
- Medicare Carve Out package changed to Medicare Advantage Smart Value 10 with vision and dental coverage

Staff recommended that Anthem be retained as the insurance carrier and asked the Board's permission to pursue a contract for the County. Both Procurement and the County Attorney would then work on the contract for final approval. The school system may also opt to insure with Anthem for additional savings to the County in the fall, and this would be beneficial to both County agencies. The two health plan coverages available to County employees were KeyCare 20 and at an additional cost KeyCare 15. The first insurance quote received was a 28% increase, and was eventually negotiated to a 20% increase for this year. There would be an increased cost which would be discussed with employees and retirees. The team looked forward to proceeding with this process and would seek approval from the Board when the contract was finalized.

Mr. Pitts asked if there had been a process for County employees' feedback regarding the insurance plan. Mr. Pennington said that at the beginning of the RFP process, staff met with some employees. In addition, the County Administrator held two employee meetings and discussed the program, process, and negotiation. County Administration fielded some questions at those meetings.

Mr. Logan advised that he and Mr. Marshall met with the School Board to discuss the joint insurance coverages and cost savings. He questioned the issue of Medicare and Anthem coverage and asked if the County had made any advance on a clear policy on employees. Mr. Deskins said that based on Medicare provisions that for an active employee, the County plan was the primary coverage, and for retirees Medicare was the primary plan.

Mr. Skinner questioned what would the savings be in October if Schools approved the joint plan. Mr. Deskins advised the fixed cost in administration would be \$180,000 – \$300,000 for the County alone.

Mr. Skinner directed Mr. Pennington to proceed with the contract preparation.

ADOPTION OF THE TAX RATE

Mr. Barnes advised that Finance staff had returned and they distributed the budget resolutions. Mr. Connors asked if the Board would have an opportunity to adjust the funds and amend the budget. Mr. Barnes said they would.

On a motion by Mr. Connors, seconded by Mr. Pitts and passed 5-2, with Mr. Jackson and Mr. Logan voting no, the Board voted to adopt the FY 2011 Budget and the Tax Rates for CY 2010 as follows:

VOTE:

Ayes:	5	Mr. Connors, Mr. Marshall, Mr. Pitts, Mr. Skinner and Mr. Waddy.
Nays:	2	Mr. Jackson and Mr. Logan
Absent:	0	

Abstain: 0

RESOLUTION NO. 2010-58

**A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2011 BUDGET AND
THE TAX RATES FOR CALENDAR YEAR 2010**

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to approve and control the County's fiscal plan for FY 2011; and

WHEREAS, the Board of Supervisors has received and reviewed the Interim County Administrator's Recommended Budget for FY 2011 and

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to set the tax rates for Calendar Year 2010; and

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

WHEREAS, it is the intent of the Board of Supervisors that departments and agencies shall adhere to the budgeted funds in accordance with departmental budgets presented by the Interim County Administrator and amended by the Board of Supervisors; and

RESOLVED by the Spotsylvania County Board of Supervisors this 20th day of April 2010, That the following tax rates for Calendar Year 2010 be, and are hereby, approved, as set forth below; and, be it

RESOLVED FURTHER, That local tax supported expenditures of the School Division's overall budget of \$251,357,469 shall not exceed \$113,830,339 of local funds and, be it

RESOLVED FURTHER, That the following budgets be, and are hereby, approved effective July 1, 2010, as set forth below; and, be it

RESOLVED FURTHER, That all financial activities, purchases, travel, personnel actions, etc., shall be in accordance with the policies and procedures established by the Board of Supervisors and administered by the Interim County Administrator.

CALENDAR YEAR 2010 COUNTY TAX RATES

Real Estate.....\$0.86 per \$100 of assessed valuation

Personal Property.....\$6.26 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
Mobile Homes.....	\$0.86 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.....	\$0.35 per \$100 of assessed valuation
Harrison Crossing Special Service District Special Tax.....	\$0.35 per \$100 of assessed valuation
Lee Hill East Special Service District Special Tax.....	\$0.33 per \$100 of assessed valuation
Lee Hill West Special Service District Special Tax.....	\$0.75 per \$100 of assessed valuation

FISCAL YEAR 2011 COUNTY BUDGETS

1. Total County Budget for Fiscal Year 2011 in the amount of \$367,122,151 to include the following funds:

a. General Operating Fund	\$97,357,184
b. Capital Projects Fund	\$4,510,788
c. Economic Development Opportunities Fund	\$232,840
d. Code Compliance Fund	\$2,909,822
e. Transportation Fund	\$8,715,075
f. Joint Fleet Maintenance Fund	\$2,038,973
g. School Operating Fund	\$242,172,312
h. School Food Service Fund	\$9,185,157
i. School Capital Projects Fund	\$0.00

2. Utilities Operating Budget for Fiscal Year 2011 in the amount of \$27,852,360

3. Utilities Capital Projects Budget for Fiscal Year 2011 in the amount of \$3,087,822

4. Capital Improvement Plan for FY 2011 – FY 2015 in the following amounts:

a. General Capital Projects	\$139,272,406
b. Utilities Capital Projects	\$90,451,800
c. School Capital Projects	\$29,719,640

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

On a motion by Mr. Connors, seconded by Mr. Pitts and passed unanimously, the Board voted to authorize the use of fuel tax funds in FY 2011 for various transportation purposes as follows:

VOTE:

Ayes:	7	Mr. Connors, Mr. Jackson, Mr. Logan, Mr. Marshall, Mr. Pitts, Mr. Skinner and Mr. Waddy.
Nays:	0	
Absent:	0	
Abstain:	0	

RESOLUTION NO. 2010-59

**A RESOLUTION AUTHORIZING USE OF \$2,537,434 OF FUEL TAX FUNDS IN
FY 2011 FOR VARIOUS TRANSPORTATION PURPOSES**

WHEREAS, Spotsylvania County (“County”) is a member of the Potomac and Rappahannock Transportation District (“District”), a transportation district created pursuant to the Transportation District Act of 1964 (Code of Virginia, §15.2-4500, et seq.) which participates in the operation of a rail commuter mass transportation system (Code of Virginia, §58.1-1720); and

WHEREAS, the Potomac and Rappahannock Transportation Commission (“PRTC”) is the governing body of the District; and

WHEREAS, the Commonwealth of Virginia levies a 2.1 percent sales tax on the price charged by a distributor for fuels sold to a retail dealer for retail sale in the District; and

WHEREAS, all taxes paid to the State Tax Commissioner, after subtraction of the direct costs of administration by the Tax Department, are deposited in a special fund held by the District (Code of Virginia §58.1-1724); and

WHEREAS, PRTC estimates that during FY 2011, \$4,317,142 in fuel taxes will be collected from distributors who sell to retail dealers in the County; and

WHEREAS, as part of its annual budget the County will reserve 10 percent of estimated fuel tax revenues (\$431,714 for FY 2011) to guard against fluctuations between estimated and actual revenues; and

WHEREAS, the County is obligated in FY 2013 to provide funds from its fuel tax account for deferred FY 2011 payments in the amount of \$1,207,340 for the Virginia Railway Express (VRE), and \$51,200 for administrative expenses of the PRTC; and

WHEREAS, at the request of the member jurisdiction, revenue available from the fuels tax in excess of the required payments to VRE and PRTC may be expended for any transportation purpose (Code of Virginia, §58.1-1724); and

WHEREAS, the County plans to fund various transportation-related activities through FY 2011, including transportation-related staff positions, FRED transit operations, debt service from previously issued transportation bonds, and the annual allocation to “Rural Additions” projects; and

WHEREAS, the County desires to use a portion of the FY 2011 surplus fuel revenue from its fuel tax account for these purposes, after setting aside a 10 percent reserve and the FY 2011 VRE and PRTC expenses the County is obligated to pay in FY 2013.

NOW, THEREFORE, BE IT RESOLVED that the Spotsylvania County Board of Supervisors does hereby request PRTC to budget and appropriate the following amounts for transportation expenditures in FY 2011:

Transportation-related positions	\$470,574
FRED bus service	\$421,332
Debt service on previous transportation issues	\$1,620,528
Annual allocation to “Rural Additions” projects	<u>\$25,000</u>
Total	\$2,537,434

BE IT FURTHER RESOLVED that the County Administrator is hereby authorized and directed to submit to PRTC requests for reimbursement of expenses incurred by the County in connection with the expenditures identified above.

On a motion by Mr. Connors, seconded by Mr. Pitts and passed unanimously, the Board voted to set the percentage of personal property tax relief as follows:

VOTE:

Ayes: 7 Mr. Connors, Mr. Jackson, Mr. Logan, Mr. Marshall,
Mr. Pitts, Mr. Skinner and Mr. Waddy.
Nays: 0
Absent: 0
Abstain: 0

RESOLUTION NO. 2010-60

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 2010

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 2010 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 forty-seven percent (47%) for up to and including the first \$20,000.00 of value; and

BE IT FURTHER RESOLVED, that the Treasurer shall insure that 2010 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.

CLOSED MEETING

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

RESOLUTION NO. 2010-61

To Adjourn into Closed Meeting

WHEREAS, the Spotsylvania County Board of Supervisors desires to adjourn into closed meeting for consultation with legal counsel regarding specific legal matters requiring the provision of legal advice, specifically, discussion concerning the circumstances under which a special use permit may be revoked, and matters concerning the regulation of transfer stations; and

WHEREAS, pursuant to Va. Code Ann. § 2.2-3711.A (7), 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 aforesated matters.

RECONVENE AND CERTIFICATION OF CLOSED MEETING

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

RESOLUTION NO. 2010-62

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 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 meeting 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 Virginia Freedom of Information Act and identified in the motion to convene into Closed Meeting were heard, discussed or considered in the Closed Meeting.

ADJOURNMENT

On a motion by Mr. Connors., seconded by Mr. Marshall and passed unanimously, the Board adjourned its meeting at 7:30 p.m.

C. Douglas Barnes
Clerk to the Board of Supervisors