



County of King William, Virginia
Est. 1702

**BOARD OF SUPERVISORS
REGULAR MEETING OF SEPTEMBER 28, 2020 - 7:00 PM
KING WILLIAM COUNTY ADMINISTRATION BUILDING
KING WILLIAM, VIRGINIA**

AMENDED AGENDA

1. **Call to Order**
2. **Roll Call**
3. **Moment of Silence**
4. **Pledge of Allegiance**
5. **Review and Adoption of Meeting Agenda**
6. **Chairman Comments**
 - a. Comments by the Board Chair Concerning the Commissioner of the Revenue's Office
 - b. Comments by the Board Chair Concerning the Treasurer's Office
7. **Public Comment Period - Speakers: One Opportunity of 3 Minutes per Individual or 5 Minutes per Group on Non-Public Hearing Matters**
8. **Consent Agenda:**
 - a. Approval of Minutes:
 - i. August 6, 2020 Special Called Meeting
 - ii. August 10, 2020 Work Session
 - iii. August 24, 2020 Regular Meeting
 - b. Approval of Payment of Bills – *August, 2020*
9. **Presentations:**
 - a. Commissioner of the Revenue Comments - *Sally Pearson, Commissioner of the Revenue*

b. Treasurer Comments - *Harry Whitt, Treasurer*

10. Old Business:

a. Public Hearing and Consideration of Ordinance 09-20 to Adopt a Four Year Time Schedule for Reassessment - *Bobbie Tassinari, County Administrator*

b. Public Hearing and Consideration of Ordinance 10-20 to Amend the Continuity of Government Ordinance - *Bobbie Tassinari, County Administrator*

c. Final AUP Report of the Treasurer's Office and the Commissioner of Revenue's Office Processes as Performed by Robinson, Farmer, Cox Associates, LLC AUP - *Natasha Joranlien, Director of Financial Services*

d. Update on Revision of Planning Ordinances - *Sherry Graham, Acting Director of Planning and Zoning*

e. Update on Fire and Emergency Medical Services Program - *Chief Stacy Reaves*

11. New Business:

a. Designating Board Member to Vote at VACo Conference Resolution 20-54 - *Bobbie Tassinari, County Administrator*

b. Resolution 20-55 Acceptance of Gift From the Upper Mattaponi Indian Tribe

12. Administrative Matters from County Administrator:

a. Board Information

13. Board of Supervisors' Comments

14. Closed Meeting (if needed)

a. Motion to Convene Closed Meeting

b. Motion to Reconvene in Open Session

c. Certification of Closed Meeting

d. Action on Closed Meeting (if necessary)

15. Appointments:

16. Adjourn or Recess

AGENDA ITEM 8.a.

**MINUTES
KING WILLIAM COUNTY
BOARD OF SUPERVISORS
SPECIAL CALLED MEETING OF AUGUST 6, 2020**

A meeting of the Board of Supervisors of King William County, Virginia, was held on the 6th day of August, 2020, beginning at 7:00 p.m. via Zoom.

CALL TO ORDER

Chairman Greenwood called the meeting to order.

ROLL CALL

The members were polled:

Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

Agenda Item 3. SPECIAL MEETING MATTERS

a. Second and Final Allocation of Federal CARES Coronavirus Relief Funds

County Administrator, Bobbie Tassinari, presented Resolution 20-46 to accept the second and final allocation of Federal CARES Coronavirus Relief Funds in the amount of \$1,496,097.

Upon motion of Supervisor Garber, second by Supervisor Hodges, Resolution 20-46 was approved by the following roll call vote:

The members were polled:

Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

RESOLUTION 20-46
KING WILLIAM COUNTY BOARD OF SUPERVISORS ACCEPTANCE OF
SECOND AND FINAL ALLOCATION OF FEDERAL CARES CORONAVIRUS RELIEF FUNDS
AND AUTHORITY TO EXPEND

WHEREAS, the Congress of the United States passed and the President signed the **Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020** to provide funding assistance to state, local, territorial, and tribal governments for the direct impact of the COVID-19 pandemic; and

WHEREAS, the County Administrator was notified on May 12, 2020 of the local allocation for Federal CARES Coronavirus Relief Funds to the County in the amount of \$1,496,097 and the Board of Supervisors approved acceptance and expenditure authorization at the May 18, 2020 Board meeting via Resolution 20-29; and

WHEREAS, the County Administrator was notified on July 28, 2020 of the second and final allocation of Federal CARES Coronavirus Relief Funds to the County in the amount of \$1,496,097; and

WHEREAS, to accept the second and final allocation of Federal CARES Coronavirus Relief Funds, the King William County Board of Supervisors must certify that they have the authority to request direct payment on behalf of the locality from the Commonwealth of Virginia of revenues from the Coronavirus Relief Fund (CFR) pursuant to Section 601(b) of the Social Security Act, as added by Section 5001 of the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, div. A, Title V (March 27, 2020); and

WHEREAS, King William County proposes to use the funds received as direct payment from the Commonwealth of Virginia under Section 601(b) of the Social Security Act will be only to cover those costs that: a) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19); b) were not accounted for in the budget most recently approved as of March 27, 2020, for the locality and; c) were incurred during the period that began on March 1, 2020, and ends on December 30, 2020; and

WHEREAS, King William County understands that any funds not expended or that will not be expended on necessary expenditures on or before December 30, 2020, by the locality or its grantee(s), must be returned to the Commonwealth of Virginia no later than December 30, 2020;

NOW, THEREFORE, BE IT RESOLVED, that the King William County Board of Supervisors hereby approves the acceptance of the second and final allocation of Federal CARES Coronavirus Relief Funds in the amount of \$1,496,097 from the Commonwealth of Virginia, Department of Accounts and authorizes the County Administrator, Director of Financial Services and the Chair of the Board of Supervisors to sign the certificate and return it no later than August 10, 2020 to the Department of Accounts, Attention: Local CRF Certification, P.O. Box 1971, Richmond, VA 23218-1971.

Agenda Item 4. ADJOURN

Upon motion of Supervisor Moskalski, second by Supervisor Garber, the meeting was adjourned by the following roll call vote:

Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

COPY TESTE:

Stephen K. Greenwood, Chairman
Board of Supervisors

Olivia S. Lawrence
Deputy Clerk to the Board

**MINUTES
KING WILLIAM COUNTY
BOARD OF SUPERVISORS
WORK SESSION OF AUGUST 10, 2020**

A meeting of the Board of Supervisors of King William County, Virginia, was held on the 10th day of August, 2020, beginning at 7:00 p.m. in the Board Meeting Room of the County Administration Building and via Zoom.

CALL TO ORDER

Chairman Greenwood called the meeting to order.

ROLL CALL

The members were polled:

Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

REVIEW AND ADOPTION OF MEETING AGENDA

Supervisor Moskalski moved for the adoption of the agenda for this meeting as presented by the County Administrator; motion was seconded by Supervisor Garber.

The members were polled:

Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

Agenda Item 4. WORK SESSION MATTERS

a. CARES Relief Funds Update

Bobbie Tassinari, County Administrator, and Natasha Joranlien, Director of Financial Services presented an update regarding the CARES Relief Funds. The Board of Supervisors,

over the course of the past two months, has worked with staff to delineate the categories of support for these funds. They include the following:

- Allocate up to \$414,306.00 to the King William County Public Schools
- Allocate up to \$275,000.00 to local business support and regional agencies request
- Allocate up to \$50,000.00 to the King William County Economic Development Authority for local business support
- Allocate up to \$100,000.00 to King William County to reimburse COVID related expenditures to date and anticipated expenditures through December 30th

Mrs. Joranlien mentioned numerous ventures CARES Funds are being used for including kiosks for bill pay in the Administration and Court lobbies, body cameras for our police, a Full Time Information Technology Specialist, Toughbook's for Telework, and counters being installed in officers with plexi glass.

The local business support program was launched on the County website Thursday, August 6th. A direct marketing plan is in place to begin visiting brick and mortar businesses within the County next week with flyers and applications/information. In an attempt to inform all businesses within the County Information is being dispersed through mailings, Facebook and other social media sources.

Supervisor Moren questioned if the county would be paying for employee's internet at home when they're forced to work from home?

Supervisor Garber questioned if students could be sent home with wifi hot spots?

Mrs. Joranlien stated hot spots were being placed at the 360 complex.

Supervisor Moskalski stated he'd like to see childcare providers receive aid of some kind. He also stated he'd like to use the CARES Relief Funds to help citizens with their mortgages and/or rent.

Supervisor Hodges stated Legal Aid is helping with that as well.

Supervisor Moren questioned if the schools are having mandatory COVID-19 testing for employees.

Supervisor Moskalski stated he is in favor of using CARES Funds for broadband expansion.

b. Update on Parks and Recreation Program

Bobbie Tassinari, County Administrator, updated the board on programs being offered by the Parks and Recreation Program. One was the *2020-2021 Fall School's Emergency COVID-*

19 Child Care Program offering alternating day care and the other was the After-School Program which has been historically held at the KWCPs facilities as a recreational program. On July 29, 2020, parents were notified of the cancellation of the proposed 2020-2021 Fall School's Emergency COVID-19 Child Care Program advertised on the County's Parks and Recreation website. In addition, within that correspondence parents were made aware that the After-School Program would also be cancelled for the 2020-2021 school year. Both programs were to be held at the 360 Complex Building rather than the KWCPs facilities due to the Parks and Recreation Department's inability to use school facilities due to COVID-19. In addition, the historical enrollment rate of 80-100 children for the program was being curtailed to a total of 50 due to COVID-19. The event that occurred in the Summer Journey's program the week of July 13th was critical to the decision in canceling the "After School" program. She stated marketing the programs as "child care" puts the County's Parks and Recreation program in direct competition with local businesses that supply these services. Our recreational programs should complement local businesses.

c. Resolution 20-47 to Petition the Court to Hold a Special Election to Fill the County Treasurers Vacancy Due to Retirement

Bobbie Tassinari, County Administrator, presented 20-47 to conduct a special election to fill the position of treasurer of King William County.

The Board agreed to hold the special election in February rather than November.

Upon motion of Supervisor Moskalski, second by Supervisor Garber, Resolution 20-47R was approved by the following roll call vote:

Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

**RESOLUTION 20-47(R)
RESOLUTION OF THE BOARD OF SUPERVISORS OF KING WILLIAM COUNTY, VIRGINIA
REQUESTING A WRIT OF ELECTION TO FILL THE OFFICE OF TREASURER OF KING
WILLIAM COUNTY**

WHEREAS, Harry L. Whitt was duly re-elected and sworn in as Treasurer of King William County, Virginia for the term January 1, 2020 through December 31, 2023, and currently serves as treasurer; the treasurer of King William county, Virginia; and

WHEREAS, by written notification to the King William County Board Of Supervisors (the "board"), which notification is attached hereto as exhibit a, Mr. Whitt announced his

intention to resign as treasurer of King William County, Virginia effective October 1, 2020, leaving a vacancy in this elected office; and

WHEREAS, the board, pursuant to Virginia code § 24.2-226, 1950, as amended, is required to petition the Circuit Court of King William County to issue a writ of election to fill this vacancy; and

WHEREAS, pursuant to Virginia code § 24.2-682, a special election to fill a constitutional office shall be held promptly; and

WHEREAS, the board has determined the special election to fill the office of treasurer of King William County, Virginia should be held on the following date, to occur on February 2, 2021.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of King William County, Virginia, hereby requests that the circuit court of King William County, Virginia, enter an order requiring county election officials to conduct a special election to fill the position of treasurer of King William County, Virginia on February 2, 2021.

Agenda Item 5. BOARD OF SUPERVISORS' REQUESTS

Supervisor Garber would like more information about the county owned boat landing on Dabney's Mill Road.

Supervisor Moskalski requested a presentation and discussion with the Fire and Emergency Services Department at the next work session.

Supervisor Moren requested an A to Z write up on Commerce Park.

Supervisor Hodges agreed that the county should not be running a daycare facility.

Agenda Item 6. CLOSED MEETING

a. Motion to Convene Closed Meeting

Upon motion of Chairman Greenwood, seconded by Supervisor Moskalski, the Board acted to convene a Closed Meeting pursuant to § 2.2-3711(A)(1) and (A)(8) to consider a personnel matter involving the appointment of individuals to Boards and Commissions and to consult with legal counsel on a matter of actual litigation in which the County is involved.

The roll call vote on the motion was as follows:

Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

b. Motion to Reconvene in Open Session

Having completed the Closed Meeting, Chairman Greenwood reconvened the regular meeting back to order in Open Session.

c. Certification of Closed Meeting

Chairman Greenwood called for a motion to approve Standing Resolution 1 (SR-1) In accordance with Section 2.2-3717(D) of the Code of Virginia, 1950, as amended.

Supervisor Moskalski moved that the King William County Board of Supervisors adopt the following SR-1 Resolution certifying that the Closed Meeting was conducted in conformity with the requirements of the Virginia Freedom of Information Act; the motion was seconded by Supervisor Hodges.

Chairman Greenwood announced the motion was properly moved and properly seconded; he called for any discussion. There being no discussion among Board members SR-1 was adopted.

The roll call vote in favor of this motion was as follows:

Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

**STANDING RESOLUTION – 1 (SR-1)
A RESOLUTION TO CERTIFY COMPLIANCE WITH THE
FREEDOM OF INFORMATION ACT REGARDING MEETING IN CLOSED MEETING**

WHEREAS, the King William 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 2.2-3711 of the Code of Virginia requires a certification by the King William County Board of Supervisors that such closed meeting was conducted in conformity with Virginia law,

NOW, THEREFORE, BE IT RESOLVED that the King William County Board of Supervisors on this 8th day of June, 2020, hereby certifies that, to the best of each member’s knowledge:

1. Only public business matters lawfully exempted from open meeting requirements under the Freedom of Information Act were heard, discussed, or considered in the closed meeting to which this certification resolution applies, by the King William County Board of Supervisors.
2. Only such public business matters as were identified in the motion convening the closed meeting were heard, discussed, or considered by the King William County Board of Supervisors.

DONE this the 10th day of August, 2020.

Agenda Item 7. APPOINTMENTS

Upon motion of Supervisor Moskalski, second by Supervisor Garber, the meeting was adjourned by the following roll call vote:

Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

**RESOLUTION 20-48R
APPOINTMENT/REAPPOINTMENT TO SOCIAL SERVICES BOARD**

WHEREAS, Melissa Kenney’s term on the Social Services Board has been expired as of June 30, 2020, and

WHEREAS, the Board of Supervisors now desires to make an appointment or reappointment to this position;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of King William, Virginia that Janella Temple be appointed or reappointed to the aforementioned organization for an unexpired term ending June 30, 2024.

Agenda Item 8. ADJOURN

Upon motion of Supervisor Moskalski, second by Supervisor Hodges, the meeting was adjourned by the following roll call vote:

Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

COPY TESTE:

Stephen K. Greenwood, Chairman
Board of Supervisors

Olivia S. Lawrence
Deputy Clerk to the Board

**MINUTES
KING WILLIAM COUNTY
BOARD OF SUPERVISORS
REGULAR MEETING OF AUGUST 24, 2020**

A regular meeting of the Board of Supervisors of King William County, Virginia, was held on the 24th day of August, 2020, beginning at 7:00 p.m. in the Board Meeting Room of the County Administration Building and via Zoom.

Agenda Item 1. CALL TO ORDER

Chairman Greenwood called the meeting to order.

Chairman Greenwood stated Supervisor Moren would be joining via Zoom.

Agenda Item 2. ROLL CALL

The members were polled:

Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

Also, in attendance:

Bobbie H. Tassinari, County Administrator
Olivia S. Lawrence, Deputy Clerk
Andrew McRoberts of Sands Anderson, County Attorney

Agenda Item 3. MOMENT OF SILENCE

The Chairman called for a moment of silence.

Agenda Item 4. PLEDGE OF ALLEGIANCE

The Chairman led the pledge of allegiance.

Agenda Item 5. REVIEW AND ADOPTION OF MEETING AGENDA

Supervisor Moskalski moved for the adoption of the amended agenda for this meeting as presented; motion was seconded by Supervisor Hodges.

The members were polled:

Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

Agenda Item 6. PUBLIC COMMENT PERIOD

Chairman Greenwood opened the public comment period.

1. Chris Couch, of Dreaming Tree Farms, stated since he’s a food manufacturer, the meals tax does not apply to him as it would others.
2. Bob Ehrhart, of the 5th District, stated his support of Chris Couch and stated the increase in the King William County Public School’s budget is unnecessary since there has been no school in session. Mr. Ehrhart also stated his discontent for Supervisor Moren.

There being no further speakers, Chairman Greenwood closed the public comment period.

Agenda Item 7. CONSENT AGENDA

Supervisor Moskalski moved for the approval of the Consent Agenda; motion was seconded by Supervisor Hodges.

The Chairman called for any discussion.

There being no discussion the Consent Agenda was approved by the following roll call vote:

Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

Agenda Item 8. PRESENTATIONS

a. Resolution 20-53 and Update by the General Registrar concerning Redistricting, Cyber Security, CARES Relief Funds and the Special Election

General Registrar, Alison Fox, presented Resolution 20-53 and multiple changes and new additions to the General Registrar’s Office. She stated in 2021, King William County will undergo another redistricting by result of the 2020 Census. Although production had been halted and pushed back due to COVID-19, the Census is back on track for a redistricting to happen next year. The Office of the General Registrar was awarded CARES money in the amount of \$51,176 directly from the Commonwealth to assist with increased costs for the November election. This money is allocated for new machines to help with the increase in absentee voting, additional staff, supplies, increased postage for voting by mail, etc. The Special Election placed on the calendar in 2021 will increase workload and cost to the General Registrar’s Office. This is not a typical time an election would be held and may cost the Department \$10,000-\$12,000. The cost of the election comes from staff, ballot orders, machine maintenance, testing of the machines before each election, supplies for precincts, additional supplies for COVID, etc. The timeline for the Special election is as follows:

- December 4th - Deadline to file for candidacy
- December 18th- First day of absentee voting
- January 19th- Final day to update/register to vote
- January 22nd- last day to request and absentee ballot

Upon the motion of Supervisor Garber, seconded by Supervisor Moskalski, Resolution 20-53 was approved by the following roll call vote:

Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

RESOLUTION 20-53
Board of Supervisors Approval for Ballot Drop Box Location

WHEREAS, Governor Northam has proposed to the General Assembly House Bill 5103 amending Chapter 1289 of the Acts of Assembly of 2020 by adding an item numbered 86.10 Electoral Services (72300); and

WHEREAS, House Bill 5103 addressed the potential requirement of drop off locations for absentee ballot collection to be used for the November 2020 General Election; and

WHEREAS, if House Bill 5103 passes the amendment would require local governing bodies to be responsible for approving the central location and other locations to which drop off receptacles would be placed.

WHEREAS, the General Registrar is requesting the central location for such a drop box be the Administrative Building, 180 Horse Landing Road, as this location is the most centrally located facility for all voters in King William County.

NOW, THEREFORE BE IT RESOLVED, the King William County Board of Supervisors this 24th day of August, 2020, hereby approves the central location of the drop box as the King William County Administration Building, 180 Horse Landing Road, King William, Virginia 23086.

Agenda Item 9. OLD BUSINESS

a. Reassessment Update

Natasha Joranlien, Director of Finance, and Steve Chastang, of BrightMinds, updated the Board regarding the 2021 Reassessment. Updates included:

- 632 new accounts created for 2021; 244 accounts out of the 632 were not assigned, linked with other accounts, or previously bundled together
- 11,673 total parcels for 2021 compared to 11,204 total parcels in February of 2019; 469 new parcels created
- Building permits for interior renovations, additions, in-ground swimming pools, porches, decks, detached garages, and all “other improvements” *were not* maintained in the CAMA (Computerized-assisted mass appraisal) system. The added value of these types of improvements may be small compared to the total

property value, although they will add up over the course of a few years to a significant amount of taxable real property.

- Homes and/or buildings that require a certificate of occupancy *were* maintained in the CAMA system, but some were missed and were not added to the tax roll. By entering the proposed building plans and specifications into the CAMA system upon approval of the plans, a more full proof method of tracking new construction may be implemented. A home listed in CAMA at zero percent complete based on the building plans is much better than a home that has been 100% complete for 1 to 6 years with no record at all. This method may also provide a more fair and equitable way to determine the cost and associated fees for any proposed construction.
- Warehouse building values were not assessed previously and/or not included in the tax roll, although it may appear they were in fact valued/assessed. This is due to having a combination of separate uses in one building such as warehouses, offices, and storage; or warehouses and retail. For warehouse properties with multiple uses listed, a building value was recognized. However, the warehouse portion was assessed at zero value. This type of data correction may appear as a significant increase to the property owner, well above any required market adjustments.
- Land values, previously, were not equalized according to the fair market value. Even though land values have been relatively stable since 2015, an increase in land assessments was recognized due to overall equalization.
- The 2015 commercial assessed values were missing the consideration of the sales comparison approach and income approach. The 2015 assessed values for commercial properties were based almost exclusively on the cost approach. BrightMinds, LLC studied and considered the sales, cost, and income approaches at the local level for commercial properties including regional and mid-Atlantic searches for special use/heavy manufacturing and other property types with limited local data. As with land, the final reconciliation may appear as a significant increase to the property owner, well above any required market adjustments.
- Tax Exempt properties were grossly under assessed in 2015. Churches, schools, government buildings, water/sewer treatment plants, etc. will see a significant increase in 2021. BrightMinds, LLC approach was to provide a fair and equitable opinion of market value regardless of ownership.

b. CARES Relief Funds Update

Bobbie Tassinari, County Administrator, presented an update on the CARES Relief Funds stating to-date the County has been awarded a total of \$2,992,194.00 in federal funds to commit to COVID-19 related expenditures by December 30, 2020. As part of the overall allocation, the County has allocated \$571,509.04 to the Town of West Point. She stated the

local business support program was launched on the County website Thursday, August 6th and a direct marketing plan is in place to begin visiting brick and mortar businesses within the County with flyers and applications/information. Letters were mailed to businesses the week of August 17th and packets of information will be distributed to businesses starting on Wednesday, August 26th.

Supervisor Moskalski stated he'd like to help residents who need assistance with their mortgage or rent.

c. Fire and Rescue Update

Chief of Fire and Emergency Services, Stacy Reaves, presented an update on Fire and Emergency Services and introduced Chief Willie Jones.

Agenda Item 10. NEW BUSINESS

a. Motion to Approve Supporting the Economic Development Authority to Enter Into an Agreement will All Points Partners, LLC

Edwin Moren, Supervisor of the Fifth District, presented a broadband partnership with All Points Partners, LLC where the Economic Development Authority would enter into an agreement to partner with them to develop and execute a comprehensive strategy for achieving universal broadband access for all residents and businesses in the County.

Upon the motion of Supervisor Moskalski, seconded by Supervisor Garber, the Board approved the Economic Development Authority to Enter Into an Agreement will All Points Partners, LLC by the following roll call vote:

Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

b. Resolution 20-49 Approving the Creation of a Finance Board

Natasha Joranlien, Director of Finance, presented Resolution 20-49 establishing a county finance board, consisting of the chairman of the governing body of the county, the treasurer of the county and a citizen of the county of proven integrity and business ability.

Upon the motion of Supervisor Garber, seconded by Supervisor Moskalski, Resolution 20-49 was approved by the following roll call vote:

Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

RESOLUTION 20-49
KING WILLIAM COUNTY ESTABLISHING A FINANCE BOARD

WHEREAS, under **Virginia Code § 58.1-3151. County Finance Board.** — Each county of the Commonwealth may establish a county finance board, which shall consist of the chairman of the governing body of the county, the treasurer of the county and a citizen of the county of proven integrity and business ability. The citizen member shall be appointed by the circuit court of the county..... The term of the citizen member shall be four years, but the circuit court of the county may remove for cause any such member and appoint some other qualified citizen of the county in his stead for the unexpired portion of his term.; and

WHEREAS, the King William County Board of Supervisors wishes to create such a County Finance Board to direct the Treasurer to invest under certain circumstances per **Virginia Code § 58.1-3156**; and

WHEREAS, the Treasurer shall report to the County Finance Board at the end of each month the amount of money on deposit with depository per **Virginia Code § 58.1-3160**; and

WHEREAS, the King William County Board of Supervisors wishes to recommend Ms. Natasha Joranlien, resident of West Point, Virginia to the Circuit Court as the citizen member;

NOW, THEREFORE BE IT RESOLVED by the King William County Board of Supervisors this 24th day of August, 2020, a County Finance Board is created to act as an advisory board to the County Treasurer and to ensure County funds are being invested appropriately with due knowledge of the County Finance Board.

c. Resolution 20-50 Instructing the King William County Treasurer’s Office in Collections of Delinquent Taxes

Bobbie Tassinari, County Administrator, presented Resolution 20-50 instructing the Treasurer to begin collection of delinquent taxes.

The Board requested they be collected within three (3) years of the date of delinquency.

Upon the motion of Supervisor Moskalski, seconded by Supervisor Hodges, Resolution 20-50R was approved by the following roll call vote:

Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

**RESOLUTION 20-50R
INSTRUCTING THE COUNTY TREASURER IN
THE METHODS OF COLLECTING DELINQUENT TAXES
AS RECOMMENDED BY THE KING WILLIAM COUNTY BOARD OF SUPERVISORS**

WHEREAS, under Virginia Code § 58.1-3919. Collection of taxes or other charges not paid when due; distress for same. The treasurer, after the due date of any tax or other charge collected by such treasurer, shall call upon each person chargeable with such tax or other charge who has not paid the same prior to that time, or upon the agent, if any, of such person resident within the county, city or town for payment thereof; and upon failure or refusal of such person or agent to pay the same he shall proceed to collect by distress or otherwise. Should it come to the knowledge of the treasurer that any person owing taxes or other charges is moving or contemplates moving from the county, city or town prior to the due date of such taxes or other charges, he shall have power to collect the same by distress or otherwise at any time after such bills shall have come into his hands. Notwithstanding § [58.1-3954](#), the treasurer or his deputy, in person or by counsel, may institute and prosecute all proceedings to enforce the payment of any tax or other charge in courts not of record; and

WHEREAS, the King William County Board of Supervisors wishes to address current delinquent taxes and future delinquent taxes under **Virginia Codes § 58.1-3919.1, § 58.1-3952, § 46.2-752, § 58.1-3952, § 58.1-3919, § 58.1-3952 and § 58.1-524;** and

WHEREAS, the Treasurer is instructed to, by these means, collect delinquent taxes owed to the County; Assignment to Attorney for Collections, Bank Account Liens, Division

of Motor Vehicle (DMV) Registration Withholding, Employment Liens/Wage Liens, Seizure and Sale of Property, Tax Sale at Public Auction, Third Party Liens, and/or Withholding of State Tax Refund (Debt Set-Off); and

WHEREAS, the Treasurer is instructed to coordinate the collection process and method used with the County Financial Services Department to ensure timely collection;

NOW, THEREFORE BE IT RESOLVED by the King William County Board of Supervisors this 24th day of August, 2020, the Treasurer is instructed to begin collection of delinquent taxes within three (3) years from the date of delinquency utilizing the methods outlined herein and to provide to the King William County Board of Supervisors on a monthly basis a report reflecting the methods and amounts of taxes collected.

d. Preliminary Update on Treasurer's Office Performance Audit

Bobbie Tassinari, County Administrator, presented notes from the preliminary AUP work in King William County Treasurer's Office provided by Robinson, Farmer, Cox Associates, PLLC. A final report will be provided to the Board of Supervisors upon completion of the August 24-25 audit work. The audit was to focus on process, procedures, knowledge level and training needs of staff. Exit notes from by Robinson, Farmer, Cox Associates, PLLC were as follows:

1. During our review of wire transfers, we noted that wire transfers can be initiated, approved, and posted by one person. We recommend a dual process where an individual who is not the person initiating, must approve the transfer.
2. During our review of wire transfers, we noted a lack of adequate support documentation on file. We recommend that all wire transfers include an invoice or other documentation (amortization schedule) indicating the amount and purpose of the wire transfer to improve the audit trail over wire transfers.
3. During our review of procedures, we noted that the Treasurer possibly conducts County banking transactions using his personal cell phone. We recommend employees not use personal cell phones to conduct County bank transactions. It was communicated to us that no employee in the treasurer's office is issued a County cell phone.
4. During our review of procedures, we noted that a log is not being maintained indicating items received in the treasurer's office by mail. We recommend that whoever is opening the mail prepare a receipt/check log indicating date, whom the amount was received from, purpose, and amounts. We recommend the person opening the mail sign the log and a second person review and sign the log as well

noting accuracy and completeness. This process will improve the audit trail over mail receipts.

5. During our review of procedures, we noted all Treasurer's Office personnel can void transactions in the accounting system. We recommend that only the Treasurer and Chief Deputy Treasurer have authorization to complete voids in the accounting system.
6. Consideration should be given to the remote bank deposit of funds in the treasurer's office as the bank is physically located in the Town of West Point.
7. During our review of procedures, we noted that all Treasurer's Office personnel can remove penalties and interest from tax accounts in BAI. We recommend that only the Treasurer and Chief Deputy Treasurer have authorization to remove penalties and interest.
8. During our review of cash receipting process, we noted that the Treasurer was not reviewing the daily transaction summary (TR-40) on a timely basis. We recommend that the Treasurer, or his appointee, review the daily transaction summary within 2 business days.
9. During our review of business license tax payments, we noted that, at times, interest is not being assessed on delinquent business license payments. This is due to the fact that the Commissioner of Revenue is entering into BAI the date the tax is calculated and not when it is due. This causes the system to assume the taxes are due on the assessed date and calculates interest on that date instead of the due date of the tax (March 1). An example is that an ongoing business can complete their business license form on 10/31, pay on 11/30, and not be charged interest (even though the tax was due 3/1). According to Article I, Sec. 18-39 (e) of the King William County Code of Ordinance, "Interest shall be charged on the late payment of the tax from the due date until the date paid..." During our walkthrough with the Deputy Commissioner of Revenue, we were able to determine that the COR can calculate the interest due in BAI when the assessment is completed. We recommend that the Commissioner's Office assess interest on late payments on a consistent when forms are received after 30 days from the due date of the tax.
10. During our review of business license tax payment, we noted that online payments are not calculating interest due. We recommend that the system be updated to allow for interest calculations of online business license taxes due.
11. During our review of business license tax payment, we noted that payment for penalties are being posted as payment for business license tax. This is because the penalties assessed by the Commissioner's Office are included in the same line in BAI as the Business License Tax revenue. This is causing the business license tax collection rate to be higher than actual. We recommend that the Commissioner's Office include the penalties in a separate line in BAI, so they are accurately reported.

12. During our review of meals tax, we noted that penalties were not charged on late remittances. According to Article VIII, Section 70-328 of the King William County Code of Ordinance, meals tax “reports and remittance shall be made on or before the 20th day of each month...” According to Article VIII, Section 70-337 of the King William County Code of Ordinance, “If any seller whose duty is to do so shall fail or refuse to file any report required by this article within the time and in the amount specified in the this article or by the commissioner pursuant to this article or fails to remit to the county treasurer the tax required to be collected and paid under this article within the time and in the amount specified in this article, there shall be added to such tax by the county treasurer a penalty in the amount of ten percent if the failure is not for more than 30 days, with an additional ten percent of the total amount of tax owed for each additional 30 days or fraction thereof during which the failure continues, not to exceed 25 percent in the aggregate, with a minimum penalty of \$2.00.” Of the 11 meals tax receipts examined, 4 remittances indicated that the money was received on 4/22, with a due date of 4/20. None of these 4 tested had any penalties added. Per the Deputy Commissioner of Revenue, these were not charged penalties because the envelope received in the mail was stamped by the post office prior to 4/20. However, per our reading of the Ordinance, the money has to be received by the 20th or penalties will be assessed. We recommend that penalties be assessed to meals tax payments received after the 20th of the month.
13. RFC reviewed real estate and personal property collections during in FY20. We performed an analytical procedure wherein we re-calculate the tax levy, add or subtract supplements, exonerations and tax relief for the elderly, and then subtract the cash basis collections. This calculated amount should reconcile to the uncollected tax balance by tax year and type. This procedure resulted in immaterial differences between the calculated tax receivable and the actual taxes receivable as reported in BAI.
14. During our review of tax collections, we noted that several tax years are rolling into current tax collections. It appears that RE current tax collections include tax years 2017-2020 and PP current tax collections include tax years 2017-2019. Consider reporting all collections by tax year or adjusting the posting in BAI.
15. RFC reviewed balances in Fund 999 Treasurer’s Accountability Fund. It is not clear why there are Uncollected Meals tax and Business License Tax balances being carried in BAI.
16. Treasurer was not available to confirm, but based on files provided there have been no land sales in the County for delinquent taxes since 2012.
17. The combination to the safe is known to all employees in the office and cannot be changed without changing the lock. There are no cameras in the Treasurer’s office.

18. Single signature check (treasurer's checks) can be issued by 3 of the 4 employees in the office and the Sona Bank account may include all 4 employees on the bank signature card.
19. Recommend more cross training of staff. Chief Deputy Treasurer has never reconciled the bank statements, reviewed the reconciliations or assisted with any RE and PP tax reconciliations or review. She operates the office on a day to day basis.
20. Chief Deputy Treasurer noted that Treasurer's Association fees are not covered by the County. Being a member of the Treasurer's Association adds opportunities to learn from peers across the Commonwealth as well as the ability to participate in various training activities.
21. We were unable to complete our review of the bank reconciliations. We audited the main operating account. The Treasurer reconciles 4 bank accounts together to include a C&F Checking, C&F money market savings, CARES Act account and an Investment Account. We recommend that accounts be reconciled on an individual basis to create a better audit trail and a less cumbersome reconciliation. All reconciliations were prepared in pencil and were difficult to follow. The overall reconciliation agreed to the general ledger within \$184 but there were several immaterial reconciling items that we could not identify and need to ask the treasurer. Adam Duncan, RFC, could return to King William to work on the cash reconciliations on August 24-25, 2020.

Mrs. Tassinari noted her, nor the Finance Department, currently have access to the County's bank accounts despite multiple requests made to the Treasurer's Department for access.

Upon the motion of Supervisor Moskalski, seconded by Supervisor Hodges, instruction to the Treasurer's Office to allow the County Administrator access to the County's bank accounts was approved by the following roll call vote:

Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

e. Resolution 20-51 Unappropriating Funding for the Commissioner of the Revenue Positions

Bobbie Tassinari, County Administrator, presented Resolution 20-51 unappropriating supplemental funding provided by the County in FY 2021 and future years for position numbers 00001-DI and 00002-DIII. Also being requested was to utilize salary and benefits savings from one full-time position being unappropriated in the COR Office to aid in funding the addition of an Assessor's Office.

The Board did not wish to defund two (2) positions, but agreed to defund one (1).

Upon the motion of Chairman Greenwood, seconded by Supervisor Hodges, Resolution 20-51R was approved by the following roll call vote:

Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

RESOLUTION 20-51(R)
AMENDMENT TO THE KING WILLIAM COUNTY FISCAL YEAR 2021 BUDGET
TO UNAPPROPRIATE SUPPLEMENTAL FUNDING PROVIDED BY THE COUNTY TO THE
COMMISSIONER OF REVENUE'S OFFICE

WHEREAS, under **Virginia Code § 15.2-1605.1. Supplementing compensation of certain county and city officers and their employees.** — Notwithstanding any other provision of law, the governing body of any county or city, in its discretion, may supplement the compensation of the sheriff, treasurer, commissioner of the revenue, director of finance, clerk of the circuit court, or attorney for the Commonwealth, or any of their deputies or employees, above the salary of any such officer, deputy or employee, in such amounts as it may deem expedient. Such additional compensation shall be wholly payable from the funds of any such county or city; and

WHEREAS, for reasons acceptable to the King William County Board of Supervisors, the Board wishes to unappropriate certain supplemental funding provided by the County to the Commissioner of Revenue's Office; and

WHEREAS, the Virginia State Compensation Board provides financial support to the King William County Commissioner of Revenue's Office in varying amounts for staff positions with the County supplementing with local funds the balance; and

POSITION NO.	CLASS CODE	BUDGETED SALARY BY COMP BOARD	SUPPLEMENTED SALARY BY KWC	TOTAL BASE SALARY (EXCLUDING FB)
00003	CREV9	\$78,212.00	\$3,909.88	\$82,121.88
00004	MDI	\$23,955.00	\$16,817.04	\$40,772.04
00001	DI	\$5,487.00	\$30,513.00	\$36,000.00
00002	DIII	\$5,487.00	\$29,013.00	\$34,500.00
	TOTAL	\$113,141.00	\$80,252.92	\$193,393.92

WHEREAS, the King William County Board of Supervisors wishes to unappropriate supplemental funding provided by the County in FY 2021 and future years for position numbers 00001-DI ~~and 00002-DIII~~; and

WHEREAS, the Board of Supervisors has set the effective date of October 1, 2020 to transfer the County's supplemental balance of funds within FY 2021; and

WHEREAS, King William County Board of Supervisors appropriates the unexpended amount from the Commissioner of Revenue's budget 100-012310 to Legal Services 100-012210 and Assessor's Office 100-012320;

NOW, THEREFORE, BE IT RESOLVED by the King William County Board of Supervisors that the FY 2021 Budget, Commissioner of Revenue 100-012310, is amended to reduce County supplemental funding.

POSITION NO.	CLASS CODE	BUDGETED SALARY BY COMP BOARD	SUPPLEMENTED SALARY BY KWC	TOTAL BASE SALARY (EXCLUDING FB)
00003	CREV9	\$78,212.00	\$3,909.88	\$82,121.88
00004	MDI	\$23,955.00	\$16,817.04	\$40,772.04
00001	DI	\$5,487.00	\$0.00	\$5,487.00
00002	DIII	\$5,487.00	\$29,013.00	\$34,500.00
	TOTAL	\$113,141.00	\$49,739.92	\$162,880.92

f. County Tax Assessor Department

Bobbie Tassinari, County Administrator, requested the creation of the tax assessor department and suggested contracting with BrightMinds in order to use Steve Chastang as our Tax Assessor.

Upon the motion of Supervisor Moskalski, seconded by Supervisor Garber, the creation of the Tax Assessor Department was approved by the following roll call vote:

Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

Agenda Item 11. ADMINISTRATIVE MATTERS FROM COUNTY ADMINISTRATOR

a. Board Information

County Administrator, Bobbie Tassinari, noted the information items provided.

Agenda Item 12. BOARD MEMBER COMMENTS

Supervisor Moren stated his excitement to work with All Points Partners, LLC.

Supervisor Garber thanked everyone for coming and stated tonight’s decision to defund a position was tough.

Supervisor Moskalski stated they take no joy in defunding a position no matter the situation and stated they’re excited to work with All Points Partners, LLC.

Supervisor Hodges they take no pleasure in making cuts and noted the \$225,000 available for broadband.

Agenda Item 13. CLOSED MEETING

a. Motion to Convene Closed Meeting

Upon motion of Supervisor Moskalski, seconded by Supervisor Hodges, the Board acted to convene a Closed Meeting pursuant to § 2.2-3711 (A)(1) to consult with legal counsel regarding

The roll call vote on the motion was as follows:

Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye

Supervisor, 4th District: C. Stewart Garber, Jr. Aye
Supervisor, 5th District: Edwin H. Moren, Jr. Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman Aye

b. Motion to Reconvene in Open Session

Having completed the Closed Meeting, Chairman Greenwood reconvened the regular meeting back to order in Open Session.

c. Certification of Closed Meeting

Chairman Greenwood called for a motion to approve Standing Resolution 1 (SR-1) In accordance with Section 2.2-3717(D) of the Code of Virginia, 1950, as amended.

Supervisor Hodges moved that the King William County Board of Supervisors adopt the following SR-1 Resolution certifying that the Closed Meeting was conducted in conformity with the requirements of the Virginia Freedom of Information Act; the motion was seconded by Supervisor Moskalski.

Chairman Greenwood announced the motion was properly moved and properly seconded; he called for any discussion. There being no discussion among Board members SR-1 was adopted.

The roll call vote in favor of this motion was as follows:

Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman Aye
Supervisor, 3rd District: William L. Hodges Aye
Supervisor, 4th District: C. Stewart Garber, Jr. Aye
Supervisor, 5th District: Edwin H. Moren, Jr. Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman Aye

**STANDING RESOLUTION – 1 (SR-1)
A RESOLUTION TO CERTIFY COMPLIANCE WITH THE
FREEDOM OF INFORMATION ACT REGARDING MEETING IN CLOSED MEETING**

WHEREAS, the King William 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 2.2-3711 of the Code of Virginia requires a certification by the King William County Board of Supervisors that such closed meeting was conducted in conformity with Virginia law,

NOW, THEREFORE, BE IT RESOLVED that the King William County Board of Supervisors on this 24th day of August, 2020, hereby certifies that, to the best of each member's knowledge:

1. Only public business matters lawfully exempted from open meeting requirements under the Freedom of Information Act were heard, discussed, or considered in the closed meeting to which this certification resolution applies, by the King William County Board of Supervisors.
2. Only such public business matters as were identified in the motion convening the closed meeting were heard, discussed, or considered by the King William County Board of Supervisors.

DONE this the 24th day of August, 2020.

d. Action on Closed Meeting

Agenda Item 14. APPOINTMENTS

Upon the motion of Supervisor Moskalski, seconded by Supervisor Garber, Resolution 20-52 was approved by the following roll call vote:

Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

**RESOLUTION 20-52
APPOINTMENT TO THE ECONOMIC DEVELOPMENT AUTHORITY**

WHEREAS, William Lee's term on the Economic Development Authority is being vacated as of August 24, 2020, and

WHEREAS, the Board of Supervisors now desires to make an appointment or to this position;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of King William, Virginia that Charles Piersa be appointed to the aforementioned organization for an unexpired term ending June 30, 2021.

Agenda Item 15. ADJOURN

Upon motion of Supervisor Moskalski, second by Supervisor Garber, the meeting was adjourned by the following roll call vote:

Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

COPY TESTE:

Stephen K. Greenwood, Chairman
Board of Supervisors

Olivia S. Lawrence
Deputy Clerk to the Board

AGENDA ITEM 7.b.



Natasha L. Joranlien
Director of Financial Services

Board of Supervisors

William L. Hodges, First District
Travis J. Moskalski, Second District
Stephen K. Greenwood, Third District
C. Stewart Garber, Jr., Fourth District
Edwin H. Moren, Jr., Fifth District

DATE: September 28, 2020
TO: King William County Board of Supervisors
FROM: Natasha Joranlien, Director of Financial Services
SUBJECT: Monthly Expenditures
August-20

County Expenditures are as follows:

County Administration Funds	1,790,267.90
Department of Social Services	84,666.98
Comprehensive Services Act	47,584.94
Tax Refunds	

Total County Administration, Social Services, CSA & Tax Refunds Amount:	<u><u>1,922,519.82</u></u>
--	----------------------------

AGENDA ITEM 9.a.



King William County
Est. 1702

Board of Supervisors

Sally W. Pearson
Commissioner of the Revenue

William L. Hodges, First District
Travis J. Moskalski, Second District
Stephen K. Greenwood, Third District
C. Stewart Garber Jr., Fourth District
Edwin H. Moren Jr., Fifth District

TO: King William County Board of Supervisors

CC: Bobbie Tassinari, County Administrator

FROM: Sally W. Pearson, Commissioner of the Revenue

DATE: September 14, 2020

SUBJECT: Tidewater Review Article Dated September 11, 2020

In the article published by the Tidewater Review on Friday, September 11th, it was written: “Pearson’s refusal to participate in the audit comes nearly six weeks after she declined to take part in the county’s reassessment process, one of the essential functions of her office. It was the reassessment, during which it was [revealed that hundreds of properties weren’t being taxed](#), that prompted County Administrator, Bobbie Tassinari to initiate the performance audit of Pearson’s office.”

I would like to correct this misrepresentation. The county’s reassessment is contracted out and with sole administrative authority over the contract exercised by the County Administrator. I would have liked to have had more involvement with the reassessment contract, but I was not given that opportunity. In past reassessments we would meet with the appraiser monthly and perform data checks, get status reports to make sure everything was on track. This reassessment was different. I never saw the contractor and I was kept out of the loop.

Regarding the reassessment revealing that “hundreds of properties weren’t being taxed” is a complete falsehood. I had to make a FOIA request to even find out what these properties were. It turns out that they are bundled tax parcels (multiple tax parcels that are administratively combined on one account and assessed as one large parcel) that were unbundled by the County Administrator’s assistant during the conversion process. Had I been involved in the reassessment process and the software conversion process from the beginning these issues would have been discussed in advance and addressed rather than becoming publicly disseminated misinformation that was brought to my attention after the fact. This unbundling results in each of these tax parcels becoming taxed separately and land use will have to be reworked on each unbundled parcel. There are NO untaxed parcels. They were either taxed in a bundle on other accounts or there are some new parcels.

I have attached the spreadsheets that the Deputy Clerk provided in response to my FOIA request for the “untaxed parcels” that were alleged in the Tidewater Review article. My staff added a column to these spreadsheets to show where these parcels were bundled and taxed. Also, there are parcels on these spreadsheets that show as untaxed because they are new parcels. Virginia Code Section § 58.1-3281. When

commissioner of the revenue to ascertain ownership of real estate; tax year states that we cannot bill any parcels that were created after January 1 of any year. We can provide examples to show that the parcels alleged as being untaxed were taxed and I plan to notify the affected taxpayers that they are being mischaracterized as not paying their taxes. These parcels were bundled during the 2015 Reassessment by an employee in the Finance Department. This has all been a very unfortunate breakdown of communication and I demand a retraction by the County Administrator in the Tidewater Review.

Informational Response

SALLY PEARSON, COMMISSIONER OF THE REVENUE

SEPT. 28, 2020

Presentation Overview

1. Refusal of Audit
2. Alleged Untaxed Parcels
3. Events Leading to Unfunding of Commissioner of Revenue Office Position
4. Concerns about New Lead Assessor Position

Management and Processes Audit

CAFR audit

Auditor of Public Accounts 2020 audit

1993 AG opinion

Any issues that the County Administrator was concerned about should have been brought forward through the County's annual audit and the exit audit of the Treasurer's Office that is being performed currently. Why did the County feel the need to incur a processes audit at taxpayer expense of **\$17,500** plus in the middle of a conversion process to new software systems that were actually going to address many of the problems that have come to light in the past few months?

COUNTIES, CITIES AND TOWNS: BUDGETS — COUNTY, CITY AND TOWN OFFICERS GENERALLY - COUNTY ADMINISTRATORS — GOVERNING BODIES OF COUNTIES, CITIES AND TOWNS — GENERAL.

TAXATION: GENERAL PROVISIONS OF TITLE 58.1 - IN GENERAL (SECRECY OF INFORMATION).

CONSTITUTION OF VIRGINIA: LOCAL GOVERNMENT (COUNTY AND CITY OFFICERS); (COUNTY, CITY, AND TOWN GOVERNING BODIES).

1993 amendment obligating constitutional officers generally to comply with requests from their local governing bodies about their affairs and activities does not conflict with specific statutory limit on general obligation of those officers to comply; does not alter obligation of local commissioner of revenue or treasurer to maintain confidentiality of individual taxpayer information. Local governing body authorized to determine what other information it deems advisable. Constitutional officer must furnish information to county administrator, if governing body delegates responsibility to administrator. Commissioner not required to submit to county administrator's request for management or performance audit of office by locality's internal auditor; must agree to statutorily prescribed financial audit to be performed by independent certified public accountant.

November 29, 1993

The Honorable N. Everette Carmichael
Commissioner of the Revenue for Chesterfield County



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 10, 2020

Stephen K Greenwood
Board Chairman
County of King William

Dear Mr. Greenwood:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated for the year ended June 30, 2020. Our primary objectives were to determine that the officials have maintained accountability over Commonwealth collections, established internal controls, and complied with state laws and regulations.

The results of our tests found the constitutional officers complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement, and custody of state funds.

Sincerely,

Martha Mavredes
Auditor of Public Accounts

Two Yearly Audits

- The Code of Virginia requires constitutional officers to cooperate in two independent audits each year.
 1. State Auditor of Public Accounts reviews our records for state income tax assessment
 2. County's independent auditors review our records for assessing local property taxes.
- In both of these reviews, any concerns about processes are brought to our attention at that time and addressed if warranted
- My office has complied with audit requirements without fail every year and to date, none of these required audits have indicated inconsistency or dereliction of duty in my office
- In the middle of a software conversion that will address many of the issues purported to be in question from the previous audit.
 - So the recent actions taken by this board and its administrator raises alarm and the question of why you would undertake such actions at this time, at needless taxpayer expense.
- There is no authority provided in the Code that would allow a locality to enforce an operational audit and there is no requirement that I allow such an activity. Based on my assessment of the reasoning for this audit, I have decided not to allow it.

Alleged Untaxed Parcels

COMMISSIONER OF THE REVENUE



Public Misinformation

- The Tidewater Review article alleged “Without Commissioner of Revenue Sally Pearson’s involvement, the reassessment revealed that nearly 500 properties weren’t included in the county’s system and some weren’t taxed.”
- The Commissioner of The Revenue was not given this information prior, therefor, had to submit a FOIA request in order to determine which properties were being reported as untaxed.
- It was then determined that the article was in fact misinformed, and research shows that each property was in our system and taxed.

“...Nearly 500 properties...”

- Was not informed that the County Administrator believed that there were nearly 500 properties that had gone untaxed for up to a decade.
- Submitted a FOIA request in order to gain knowledge of what these “500 properties” were
 - Spreadsheet that the FOIA office returned showed that 244 accounts, numbers 12134 to 12378, were highlighted as not being taxed under the sheet titled “All New Accounts 2021”
 - Same account numbers were highlighted on a second spreadsheet titled “Unbundled New Accounts 2021” in the same file as being questioned as well, resulting in another 244 properties.
 - So this **duplicated** list showed 488 properties that were reported as “not being taxed”.
 - **In actuality, 238 properties of the 244 properties were taxed and 6 are tax exempt.**

File Home Insert Page Layout Formulas Data Review View Add-ins ACROBAT Tell me what you want to do...

Clipboard: Paste, Cut, Copy, Format Painter

Font: Calibri, 11, Bold, Italic, Underline, Text Color, Background Color

Alignment: Wrap Text, Merge & Center

Number: General, Currency, Percentage, Decimals

Styles: Normal, Bad, Neutral, Calculation

	C	D	E	F	G	H	I	J	K	L	M
131	C	21	12134	1	2	PARKER W F III		PO BOX 17 WALKERTC		23177	177 31 16
132		21	12135	1	1	CONNER KEVIN J		12 OAK GR HANOVER		23069	0 18 36
133		21	12136	1	2	LOWERY WILLIAM D		1273 NOR KING WILL		23086	0 30 88E
134		21	12137	1	2	LOWERY WILLIAM D		1273 NOR KING WILL		23086	0 30 88C
135		21	12138	1	2	HICKS DONALD LEE		3545 VENTAYLETT VA		23009	0 21B 1 9
136		21	12139	1	3	CUSTALOW JESSE		PO BOX 71 RICHMON		23255	0 62B 7
137		21	12140	1	3	CUSTALOW A KENNETH ET ALS	CUSTALOV	3100 FORT HENRICO '		23294	0 47 57
138		21	12141	1	3	THE MATTAPONI INDIAN TRIBE		122 NEE-A WEST POII		23181	0 47 55
139		21	12142	1	3	ADAMS ROBERT E		3946 EAST KING WILL		23086	0 56 6 2
140		21	12143	1	3	ADAMS ROBERT E		3946 EAST KING WILL		23086	0 53 6 3
141		21	12144	1	3	ADAMS ROBERT E		3946 EAST KING WILL		23086	0 53 6 4
142		21	12146	1	2	ANDERSON HINTON W		PO BOX 32 AYLETT VA		23009	326 21 35
143		21	12147	1	2	ANDERSON HINTON W		PO BOX 32 AYLETT VA		23009	326 21 35A
144		21	12148	1	3	SUTHERLIN HENRY D		2074 CUST WEST POII		23181	0 56 1 6
145		21	12149	1	3	O'NEIL THOMAS J		1685 REAM POWHATA		23139	0 53 76
146		21	12150	1	3	O'NEIL THOMAS J		1685 REAM POWHATA		23139	0 53 77
147		21	12151	1	1	UZEL BRIAN		5660 DORI AYLETT VA		23009	0 6 2 6
148		21	12152	1	3	DUNGEE JAMES A				0	0 54 45E
149		21	12153	1	2	KELLEY JOHN M JR		14025 KIN KING WILL		23086	0 29 59
150		21	12154	1	3	EDWARDS CHARLES L III		5498 POW KING WILL		23086	0 53 65
151		21	12155	1	3	LEAKE SHERWOOD D		10704 KILF GLEN ALLE		23059	0 49A 3A
152		21	12156	1	3	LEAKE SHERWOOD D		10704 KILF GLEN ALLE		23059	0 49A 2E
153		21	12157	1	1	DICKINSON FAMILY LIMITED PARTN		PO BOX 82 RICHMON		23226	8208 14 6
154		21	12158	1	1	DICKINSON FAMILY LIMITED PARTN		PO BOX 82 RICHMON		23226	8208 14 7

Formulas Data Review View Add-ins ACROBAT Tell me what you want to do...

Font: A A
Alignment: Wrap Text
Number: General
Styles: Normal, Bad, Good, Neutral, Calculation, Check Cell

empt with 39-14

	C	D	E	F	G	H	I	J
	21	12134	1	2	PARKER W F III		PO BOX 177	WALKERTC
	21	12135	1	1	CONNER KEVIN J		12 OAK GROVE LANE	HANOVER
	21	12136	1	2	LOWERY WILLIAM D		1273 NORTH POINT FARM RD	KING WILL
	21	12137	1	2	LOWERY WILLIAM D		1273 NORTH POINT FARM RD	KING WILL
	21	12138	1	2	HICKS DONALD LEE		3545 VENTER ROAD	AYLETT VA
	21	12139	1	3	CUSTALOW JESSE		PO BOX 71806	RICHMONI
	21	12140	1	3	CUSTALOW A KENNETH ET ALS	CUSTALOV	3100 FORTUNE ROAD	HENRICO V
	21	12141	1	3	THE MATTAPONI INDIAN TRIBE		122 NEE-A-YA LANE	WEST POIN
	21	12142	1	3	ADAMS ROBERT E		3946 EAST RIVER RD	KING WILL
	21	12143	1	3	ADAMS ROBERT E		3946 EAST RIVER RD	KING WILL
	21	12144	1	3	ADAMS ROBERT E		3946 EAST RIVER RD	KING WILL
	21	12146	1	2	ANDERSON HINTON W		PO BOX 326	AYLETT VA
	21	12147	1	2	ANDERSON HINTON W		PO BOX 326	AYLETT VA
	21	12148	1	3	SUTHERLIN HENRY D		2074 CUSTIS MILLPOND ROAD	WEST POIN
	21	12149	1	3	O'NEIL THOMAS J		1685 REAMS ROAD	POWHATA
	21	12150	1	3	O'NEIL THOMAS J		1685 REAMS ROAD	POWHATA
	21	12151	1	1	UZEL BRIAN		5660 DORRELL ROAD	AYLETT VA
	21	12152	1	3	DUNGEE JAMES A			
	21	12153	1	2	KELLEY JOHN M JR		14025 KING WILLIAM RD	KING WILL
	21	12154	1	3	EDWARDS CHARLES L III		5498 POWHATAN TRAIL	KING WILL
	21	12155	1	3	LEAKE SHERWOOD D		10704 KILPATRICK LANE	GLEN ALLE
	21	12156	1	3	LEAKE SHERWOOD D		10704 KILPATRICK LANE	GLEN ALLE
	21	12157	1	1	DICKINSON FAMILY LIMITED PARTN		PO BOX 8208	RICHMONI
	21	12158	1	1	DICKINSON FAMILY LIMITED PARTN		PO BOX 8208	RICHMONI

Example 1:

Tax Map # 37-35

Under the legal description, you will see that this account also includes parcel 37-35. Account XXX-001 will be the main parcel, in which both parcels are billed under, and XXX-002 will be the included parcel.

```
9/17/20 10:48:07 Real Estate Appraisal Master Maintenance User SALLY
Co/Act. 001 / 000004305 - 001 Sts: Dist: 2 Property Address L-Chg 4/04/2018
Name 1. ELLIOTT WALTER L 151 MARSH LANE
Name 2. ELLIOTT DWAN K KING WILLIAM VA
Addr 1. 23086 - 0000 R/E ChgSts A
Addr 2. 151 MARSH LANE Desc 1 ADJ ENFIELD
Addr 3. KING WILLIAM, VA Desc 2 ALSO 37-35
Zip... 23086 - 0000 Btch# 99130DB Desc 3
BlkInt Desc 4
Map#... PAG 37 INS DC BLK LOT 33 SUB
GPIN... N 37 41 661 W 77 01 606 AC 7.010 Notice Cd: Dte Lst Not
Land Value: 93400 UseVal: 0 ImpVl 89000 TotVl: 182400
Improvement DWELLING DwlTyp.: CAPE MH/Type.: / Comm...
Yr Blt.... 1991 Yr Rmld: Yr Assd.: 2014 Yr Effct: 1995
Class*... 20 Zoning*: A-C PropUse*: Dwl Cnd* A
Assessor*: DH Visit Dt 8/07/2014 OwnerHome Pct Comp
Rvw Assr*.: Rvw Dt.: OSE Flag: Sls/RjctCd /
Cons Amt... 78000 Cons Dt: 10/00/1991 Rvst Dt.: Flag...

Stories...: 1.50 Rooms...: 5 Bedrooms: 2 Baths: 2 Half Baths:
Fireplaces: Chimneys: C Heat..: Y C Air: Y Grade*...: C

F2=Scrn2 F3=Exit *F4=List F5=Maj/Min Catg F7=Sketch F8=Dwelling
F9=Land F10=Improvements F11=Comments F13=Commercial F24=More Keys
```

These screenshots show the amount of acreage for each parcel under account number 4305-001 and 4305-002. Account # 4305-001 shows the total value of the two parcels, but when accessing the breakdown under F9, you can see the value for that parcel.

```
9/17/20 10:49:38 Real Estate Appraisal Master Maintenance User WAMPLER
Co/Act. 001 / 000004305 - 002 Sts: Dist: 2 Property Address L-Chg 10/23/2014
Name 1. ELLIOTT WALTER L 151 MARSH LANE
Name 2. ELLIOTT DWAN K KING WILLIAM VA
Addr 1. 23086 - 0000 R/E ChgSts
Addr 2. 151 MARSH LANE Desc 1 ADJ ENFIELD
Addr 3. KING WILLIAM, VA Desc 2 ALSO 37-35
Zip... 23086 - 0000 Btch# 14294AG Desc 3
BlkInt Desc 4
Map#... PAG 37 INS DC BLK LOT 33 SUB
GPIN... AC 10.230 Notice Cd: Dte Lst Not
Land Value: 44400 UseVal: 0 ImpVl 0 TotVl: 44400
Improvement DwlTyp.: MH/Type.: / Comm...
Yr Blt.... Yr Rmld: Yr Assd.: 2014 Yr Effct:
Class*... 20 Zoning*: A-C PropUse*: Dwl Cnd*
Assessor*: BW Visit Dt OwnerHome Pct Comp
Rvw Assr*.: Rvw Dt.: 10/21/2014 OSE Flag: Sls/RjctCd /
Cons Amt... 78000 Cons Dt: 10/00/1991 Rvst Dt.: Flag...

Stories...: Rooms...: Bedrooms: Baths: Half Baths:
Fireplaces: Chimneys: C Heat..: C Air: Grade*...:

F2=Scrn2 F3=Exit *F4=List F5=Maj/Min Catg F7=Sketch F8=Dwelling
F9=Land F10=Improvements F11=Comments F13=Commercial F24=More Keys
```

Example 1:

Tax Map # 37-35

Bill including a total acreage of both 37-33, 7.01 acres, and 37-35, 10.23 acres, which equals the total billed at 17.24 acres.

Broken-down land value of each of the bundled parcels to show where the \$93,400 land value comes from, this information is located under F9 function on the main screen of the BAI appraisal system. Add in the improvement value of \$89,000 and you will have the billed value amount of \$182,400.

```

9/17/20 10:59:14 Real Estate Maintenance UPDATE User SALLY
Acct# 000004305 001 COUNTY OF KING WILLIAM eBill? L-Chg 4/04/2018
Owner/Name Address Adr Chg Y *Status *Dist: 02 000 Batch 20261MB
ELLIOTT WALTER L SSN#1: 000000000 SSN#2: 000000000
ELLIOTT DWAN K Tenant Name / Property Address
151 MARSH LANE 000151 MARSH LANE
KING WILLIAM, VA 23086 0000 KING WILLIAM VA 23086 0000
EDZ: CDA:
Dsc1 ADJ ENFIELD Dsc2 ALSO 37-35 *Blck Internet
Dsc3 *Blck E-Check
Mth# PAG 37 INS DC BLK LOT 33 SUB
GPIN Grantor:
Land 93400 Acres (2) 1724 Assessment Loan# Mor 105
Use Class 2 0 *Zone A-C ID# DH Code ACH FG/$
Impv. 89000 Par. (1)/Cd Date 00000000 Bill# 2200
Mtn Land Ty/Rn/Lnd 0 / 000 Batch 1st Half 784.32
Timber P BkPg St Excl 00 1H Addtl
Mineral D BkPg 2nd Half 784.32
Tot Value 182400 W BkPg BIPermt 0000000 2H Addtl
Total Tax Instrmt 1800 0000508 Tot. Tax 1568.64
F1=Prompt* Cons/Date 78000 / 10001991 Prort Dt 00000000 12
F2=Disc F3=Exit F4=Suppl F11=Transf F18=Attach F24=More Keys
  
```

```

Date: 9/17/20 Real Estate Appraisal Master File Maintenance User WAMPLER
Time: 11:17:28 L-Chg 10/21/2014
Acct#: 000004305 - 001 Map#: 37 33
Name.: ELLIOTT WALTER L Dwelling: DWELLING
TRAC.: LMAT...:
Options: 3=Copy 4=Delete T=Transfer
Land Tbl Adjustment
0 MthCl Desc. Grd LSAT Size Dpth Rate FV / Pct % Value
A 200 H/S W DWL P 1 1.00 28000.00 28000
A 300 RESIDUAL L C 6.01 3500.00 21035
  
```

```

Date: 9/17/20 Real Estate Appraisal Master File Maintenance User WAMPLER
Time: 11:19:11 L-Chg 10/23/2014
Acct#: 000004305 - 002 Map#: 37 33
Name.: ELLIOTT WALTER L Dwelling:
TRAC.: LMAT...:
Options: 3=Copy 4=Delete T=Transfer
Land Tbl Adjustment
0 MthCl Desc. Grd LSAT Size Dpth Rate FV / Pct % Value
A 100 H/S NO DWL P 1 1.00 28000.00 28000
A 600 OPEN LAND A 9.23 1775.00 16383
  
```

Bundled Parcel Billing

Tax Map 14-28

- We have simplified the examples to show the breakdown of the acreage of each parcel, and the billing screen that shows the total of both parcels being billed under one account #237. This parcel is in the land use program so it is billed as follows: 184.49 acres forestry X \$612 per forestry acre equals \$112,908 rounded to the nearest \$100 equals \$112,900 X \$.86 per \$100 assessed value equals \$970.94.
- These parcels were “bundled” by the Finance Office during the 2015 reassessment in an effort to make the legacy system match the GIS maps.

```

9/22/20 10:06:34      Real Estate Maintenance  UPDATE      User  SALLY
Acct# 000000237      001 COUNTY OF KING WILLIAM  eBill?  L-Chg  9/04/2012
Owner/Name Address Adr Chg Y *Status  *Dist: 02 000  Batch  20266MB
AQUA-TERRI CORPORATION  SSN#1: 000000000  SSN#2: 000000000
Tenant Name / Property Address

6346 COLD HARBOR RD 000000
MECHANICSVILLE, VA 23111 3201 00000 0000
EDZ: CDA:
Dsc1 PART EDGE HILL Dsc2 ALSO PARCEL 14A-1-1 *Blck Internet
Dsc3 Dsc4 L U #15-40 *Blck E-Check
Map# PAG 14 INS DC BLK LOT 28 SUB
GPIN Grantor:

```

Land	Acres (2)	Assessment	Loan#	Mor
515200	18449			
Use 112900	Class 6 0	*Zone A-C	ID# MD Code	ACH FG/\$
Impv.	Par. (1)/Cd	Date 00000000	Bill#	235
Mtn Land	Ty/Rn/Lnd 0 / 000	Batch	1st Half	485.47
Timber	P BkPg	St Excl 00	1H Addtl	
Mineral	D BkPg		2nd Half	485.47
Tot Value 112900	W BkPg	BIPermt 0000000	2H Addtl	
Total Tax	Instrmt 1200 0001612	Tot. Tax	970.94	
F1=Prompt*	Cons/Date / 00000000	Prort Dt	00000000 12	
F2=Disc	F3=Exit	F4=Suppl	F11=Transf	F18=Attach
			F24=More Keys	

```

Acct#: 000000237 - 001      Map#: 14 28
Name.: AQUA-TERRI CORPORATION  Dwelling: VACANT
TRAC.: LMAT....

```

Options: 3=Copy 4=Delete T=Transfer									
Land	Tbl	Adjustment							
Q MthCl Desc. Grd LSAT Size Dpth Rate	FV / Pct %	Value							
A 800 WOODLAND G		182.76	2300.00						420348
A 99 TIMBER MIX E	3	182.76	350.00						63966

*The above information shows the assessment for the land, as well as the assessment for the Timber. This information was recorded during the 2015 reassessment by Wampler and Eames Appraisal Group LTD. The total fair market value adds up to the \$515,200 that is shown on the BAI billing side.

```

Acct#: 000000237 - 002      Map#: 14 28
Name.: AQUA-TERRI CORPORATION  Dwelling:
TRAC.: LMAT....

```

Options: 3=Copy 4=Delete T=Transfer									
Land	Tbl	Adjustment							
Q MthCl Desc. Grd LSAT Size Dpth Rate	FV / Pct %	Value							
A 100 H/S NO DWL R	1	1.00	28000.00						28000
A 300 RESIDUAL L	D	.73	4000.00						2920

Bundled Parcel Billing

Tax Map 38-63

- In this example, the account includes three parcels, 38-63, 38-64, and 38-67. The total acreage of all three parcels equal to the billed acreage of 47.31. This parcel is also a forestry parcel in the land use program so the taxes are calculated as follows on the right hand screen : 47.31 acres X 612 per acre equals \$28,954 rounded to the nearest \$100 equals \$29,000 X \$.86 per \$100 equals \$249.70 taxes for the year.

```

Acct#: 000001722 - 001          Map#: 38 63
Name.: STANLEY CATHERINE GRAVES Dwelling: VACANT
TRAC.:                          LMAT....:

Options: 3=Copy 4=Delete T=Transfer
Land      Tbl      Adjustment
Q MthCl Desc. Grd LSAT Size Dpth Rate FV / Pct % Value
= A 100 H/S NO DWL D 1 1.00 21000.00 - - 21000
- A 800 WOODLAND A 10.50 1600.00 - - 16800
    
```

```

Acct#: 000001722 - 002          Map#: 38 63
Name.: STANLEY CATHERINE GRAVES Dwelling:
TRAC.:                          LMAT....:

Options: 3=Copy 4=Delete T=Transfer
Land      Tbl      Adjustment
Q MthCl Desc. Grd LSAT Size Dpth Rate FV / Pct % Value
= A 301 RESIDUAL D 1.00 4500.00 - - 4500
- A 600 OPEN LAND B 2.81 1900.00 - - 5339
    
```

```

Acct#: 000001722 - 003          Map#: 38 63
Name.: STANLEY CATHERINE GRAVES Dwelling:
TRAC.:                          LMAT....:

Options: 3=Copy 4=Delete T=Transfer
Land      Tbl      Adjustment
Q MthCl Desc. Grd LSAT Size Dpth Rate FV / Pct % Value
= A 600 OPEN LAND B 32.00 1900.00 - - 60800
    
```

```

9/22/20 10:52:28 Real Estate Maintenance UPDATE User SALLY
Acct# 000001722 001 COUNTY OF KING WILLIAM eBill? L-Chg 4/02/2018
Owner/Name Address Adr Chg Y *Status *Dist: 03 000 Batch 20266MB
STANLEY CATHERINE GRAVES SSN#1: 000000000 SSN#2: 000000000
Tenant Name / Property Address

279 ADAMS LANE 000000
AYLETT, VA 23009 3180 00000 0000

EDZ: CDA:
Dsc1 ADJ SCOTLAND & PARCEL 1&2 Dsc2 ALSO 64 & 67 *Blck Internet
Dsc3 L U APP#16-11 Dsc4 *Blck E-Check
Map# PAG 38 INS DC BLK LOT 63 SUB
GPIN Grantor:

Land 108400 Acres (2) 4731 Assessment Loan# Mor
Use 29000 Class 5 0 *Zone A-C ID# MD Code ACH FG/$
Impv. Par. (1)/Cd Date 00000000 Bill# 6938
Mtn Land Ty/Rn/Lnd 0 / 000 Batch 1st Half 124.70
Timber P BkPg St Excl 00 1H Addtl
Mineral D BkPg 162 428 2nd Half 124.70
Tot Value 29000 W BkPg BIPermt 0000000 2H Addtl
Total Tax Instrmt 1400 0000341 Tot. Tax 249.40
F1=Prompt* Cons/Date / 03053014 Prort Dt 00000000 12
F2=Disc F3=Exit F4=Suppl F11=Transf F18=Attach F24=More Keys
    
```

Events to Defunding Position

THE AFFECT THIS WILL HAVE ON COR DEPARTMENT



King William County Timeline of Events Leading Up to Unfunding Position in COR office and Transferring Funds to Assessment Office Under the Administration of the County Administrator

4-10-17 BOS Regular Meeting – COR presents info regarding options for undertaking reassessment in house vs. contract. BOS consensus that in house reassessment merited further study but the pending reassessment (2021) should go forth on an outsourced basis as scheduled

July/Aug/17 RFP for 2021 reassessment posted – only one contractor responded with bid – Wampler-Eanes Appraisal Group

8-31-2017 COR and Chief Deputy met with Town Manager, Mayor, Treasurer and Building officials to address the lack of receipt of building permits from the Town of West Point. Deborah Ball would bring the permits from the Town prior to her retirement. The COR requested this meeting and the Town building office agreed to email all permits after this meeting.

9-11-17 BOS Work Session – COR and Bobbie Tassinari (then the Finance Director) discuss status of reassessment -- Single bid came in approximately \$50,000 higher than budgeted – 3 options were presented:

1. Appropriate an additional \$50,000 to address the cost of funding the 2019 reassessment and award to the one contractor responding
2. Authorize the reassessment to be set at 5-year or 6-year intervals to allow funds to be set aside each fiscal year to lessen the impact of the reassessment cost
3. Appropriate funding and authorize the County Administrator to create an Assessor’s Office. Projected cost associated with this option totals \$144,850 annually

One Full-Time Employee: \$48,000 + Benefits

One Part-Time Employee: \$24,000 + Benefits

Operational Costs: \$48, 903

“Staff does not recommend any one option but supports all.”

“BOS decided to push the reassessment back for one year to provide time for further exploration of alternatives.”

- 10-2-17** BOS reviews draft ordinance presented by County Attorney Dan Stuck & COR delaying reassessment for up to 2 years
- 10-23-17** BOS adopts ordinance after public hearing to delay effective date for reassessment to 1-1-21 (Ordinance 21-17 Co Code Section 70-45)
- 9-1-18** RFP posted again soliciting outside contractor to perform 2021 reassessment. RFP Timeline indicated responses due by 10-12-18 at 10 a.m. and Company would be chosen in November
- 9-10-18** BOS Work Session – County Administrator, Bobbi Tassinari, proposes budget amendment for FY2019 to address reassessment – “the County has been unsuccessful in recruiting an Assessor of Real Estate” – BOS had approved “creation of Office of Assessor to address the reassessment for the County Rather than contract out the service” when they adopted the FY2019 budget – CA requests \$195,000 committed for reassessment in FY2018 to be carried forward to the FY2019 budget to “address a large percentage of the costs contracting out the reassessment. The balance of the funds needed will be drawn from the operational budget of the Assessor of Real Estate FY19 budget.” If approved, CA “will publish an RFP for Reassessment services and continue to recruit an inhouse Assessor.” (Resolution 18-54)
- 9-24-18** Regular BOS Meeting – Resolution 18-54 unanimously adopted
- 10-22-18** BOS Regular Meeting – County Administrator, Bobbie Tassinari, presents results of 9-1-18 RFP posting – only 1 contractor submitted bid, Pearson Appraisal Service – county staff reviewed response and “consider the response to be fair” (Pearson bid was less than 2017 Wampler-Eanes bid “In the 2017 RFP response Wampler-Eanes Appraisal Group submitted pricing of \$22.50 per parcel and \$10.00 per Mobile Home. Pearson’s Appraisal Service, Inc. in the current response submitted pricing of \$19.00 per parcel.”) CA makes no recommendations; offers no options for consideration.
- No mention in minutes from this date or after if the award was made to Pearson, if the BOS directed the County Administrator to repost the RFP to get additional response
- 11-19-18** Agenda notes the County Administrator was to provide a reassessment update indicating same information from the 10-22-18 BOS regular meeting. The minutes from this meeting do not mention any award of contract or any direction for the County Administrator to repost RFP or any other action taken on this issue

Sometime in December 2018 or January 2019 County Administrator reposts RFP 2019-001-R soliciting contractor for 2021 Reassessment with a closing date of January 17, 2019 10 a.m. (there are not minutes that indicate the BOS directed this action)

January 4, 2019 a pre-proposal conference regarding the reassessment RFP is held

Per the RFP, an appraisal company to be chosen February 1, 2019

There is not mention in the minutes from 10-22-18 to 4-8-19 about awarding a contract for the 2021 reassessment. Contract signed by County Administrator and County Attorney (Dan Stuck) on 1-16-19. Notice to proceed was awarded to Brightminds on 2-6-19 by County Administrator (From FOIA'd contract no mi Contract price: \$156,856 cost of \$14.00/parcel (From FOIA's contract no minutes of direction from BOS or update from County Administrator to BOS until 3-25-19 budget presentation list of accomplishments) See King William County Procurement Policy (page 65 and 71- "Public hearing must be held at least 30 days prior to entering into a comprehensive agreement.) Page 13 of the King William County Procurement Policy that the purchasing agent shall have the authority to use competitive negotiation in the place of competitive sealed bidding on contracts over \$100,000 but this requires Board approval. These procedures are set up so there is transparency in government.

3-1-19 Commissioner's Deputy was hired by the County Administrator to assist with the 2021 Reassessment. This is where things became different from all of the previous assessments. This liaison took over the role the

3-25-19 County Administrator notes in FY2020 budget presentation that an accomplishment was "Initiated reassessment with Bright Minds to address the 6-year assessment requirement." Budget includes request for Financial Software \$131,250

- 4-8-19** Steven Chastang and William Cole of Brighminds present a preliminary sales study of the King William County 2021 Reassessment
- 4-12-19** Budget Review Work Session – County Administrator, Bobbie Tassinari “noted the County is still in search of an Assessor.”
- 1-13-20** Organizational Meeting Agenda – “Goals for 2020” include: “Finalize 2020 Assessment,” “Begin implementation of new assessment/GIS software”
- 2-2-20** BOS approved changes to FY 2021 Class and Compensation Plan and Pay Grade Listing (Resolution 20-10) 4 positions shown as COR employees (Deputy I-III and Chief Deputy), separate classification for an Assessor not under COR at a classification level equivalent to a deputy Commonwealth’s Attorney
- 5-12-20** Vision Contract signed 5-12-20 Unable to find contract award documentation in BOS minutes. **See King William County Procurement Policy (page 65 and 71- “Public hearing must be held at least 30 days prior to entering into a comprehensive agreement.)** Page 13 of the King William County Procurement Policy that the purchasing agent shall have the authority to use competitive negotiation in the place of competitive sealed bidding on contracts over \$100,000 but this requires Board approval. **These procedures are set up so there is transparency in government.**
- 5-18-20** BOS Regular Meeting: Travis Wolfe, IT Systems Engineer does presentation on IT projects that are in the works, notes that Vision is the new assessment software

- 6-26-20** Data Mapping for Vision conversion begins. Mapping done by special assistant to the County Administrator who was previously a deputy in the Commissioner of the Revenue office, but is not an actual user of the CAMA software.
- 7-17-20** Commissioner Sally Pearson added to Vision BaseCamp Communication – this is where all documents and emails between affected individuals with the CAMA system conversion are included. This was also when the County Administrator’s Assistant went on maternity leave. This is when the communication chain broke!
- 7-20-20** COR staff begins BETA review of data in Vision software and participates in weekly check in meetings and brief training. COR staff does not know what they are reviewing in the BETA review because they were not involved in the data mapping and the County Administrators’ employee who did the mapping went out on maternity leave 4 weeks early. COR staff was told by County Administrator’s staff that the values in the Vision BETA review were the 2021 Reassessment values from the legacy system (BAI). COR staff did not have access to those values in the legacy system as they were being built by the contractor for the 2021 reassessment, Steven Chastang of BrightMinds
- 7-28-20** COR emails Steven Chastang to ask about some values in the BETA Review and he replied that he had done the work in the legacy system (BAI) and he could only certify the values in BAI. He said “Vision would be responsible for the outcome” of the data tables in their system that drive the values (the Vision contract did include the extra values calibration services that was an optional add-on)
- 7-30-20** Steven Chastang apparently emails COR to obtain records in the BAI 2021 CAMA file. COR responds that she “has not been involved in the reassessment to date” and was not willing to take responsibility for the records until they are approved by the Board of Equalization and turned over to her.
- 7-31-20** COR notified by County Administrator that she intends to have contracted auditor conduct a management and procedures audit of COR office (unable to find authorization of expenditure for audit in BOS minutes) Audit scheduled for September 2-3
- 8-13-20** COR responds to IT Systems Engineer, Travis Wolfe, email requesting her to certify values in Vision because the county was facing a delay penalty if the values were not certified. She stated that she did not sign the contract, had had no involvement in the implementation schedule or planning for the project, and if the contracted appraiser wasn’t going to sign off on the values, she was not going to certify them because “the management of the reassessment contract is a function of the County Administrator.” They would “do their best to complete the BETA review but we will certainly not certify the reassessment values.”

- 8-23-20** COR is made aware of BOS agenda item to unfund a position in her office. The BOS Clerk does not provide the agenda packet to her as she normally does.
- 8-24-20** BOS approves County Administrator request to unfund an authorized Comp Board supported position in the Commissioner of the Revenue office and reallocate the funding to create an office of assessor under the direction of the County Administrator. This is done without the concurrence of the Commissioner of the Revenue as required per Code of Virginia §15.2-1600
- 9-14-20** BOS Work Session – County Administrator notifies BOS of Public Hearing on September 28th to adopt ordinance changing reassessment cycle from 6-year to 4-year cycle. Discussion that there is the possibility to move to a 2-year cycle if that is the desire after the public hearing. Supervisor asked about whether there was staff to do an in-house assessment. CA indicated that they were talking to the current contracted appraiser to serve as the in-house assessor by contract
- 9-22-20** Commissioner Sally Pearson locked out of Vision Beta Review.

- The County Administrator has determined what functions you will maintain yet has not discussed the duty stripping or processes that she has dictated (violation of Code of Virginia §15.2-1600 which requires concurrence of constitutional officer)

- The spreadsheet showing on the right compares the Revenue that is generated by New Construction for each year listed, to the amount of the annual cost it will take to operate the newly created Assessors office.

New Construction

	Revenue Produced by the COR's Office	Annual Cost of Assessors Office	Reassessment Cost
2019	\$94,972.55	\$144,500	\$156,856
2018	\$84,964	\$144,500	
2017	\$142,686	\$144,500	
2016	\$151,519	\$144,500	
2015	\$73,967	\$144,500	
Total:	\$548,108.55	\$722,500	\$156,856

- The abatement report compares three separate localities and the amount of abatements done per locality for each tax program during that year. These three localities have the same tax programs in place.

Abatement Report

	Compensation Board Approved	Actual Number of Employees	RE Abatements	BL Abatements	PP Abatements	BPP Abatements
King William County- CY 2016	4	4	136	61	353	204
New Kent County- CY 2016	4	9	1679	154	499	396
Middlesex County- CY 2016	4	5	1754	83	830	205

As you can see, our office has a large role of responsibilities that generate revenue for the county. If we lose one position, we will lose 140 working hours which will negatively affect the taxpayers of King William County. The hours it takes to complete our responsibilities exceed the hours we work, thus showing how hard and diligent my staff works to complete tasks and meet deadlines. They often work through lunch using every possible hour to fulfill job duties. Removing New Construction does not in any sense alleviate a large enough work load to support removing a staff member from our department.

Estimated Hours Spent Monthly on Specific Duties Handled in the COR's Office			
<i>Job Duties</i>		<i>Estimated Hours Worked Monthly</i>	<i>Hours Worked Per Month Per Employee</i>
Deeds, Wills, Plats, and Splits		80	Commissioner 140
Elderly and Disabled Tax Relief		41	Employee 1 140
Veterans Tax Relief		8	Employee 2 140
Land Use		70	Employee 3 140
Address Changes		8	560
New Construction		56	Employee (Going Out) (140.00)
Business License (Issuing & Assessing)		98	New Total Hours: 420
Business Personal Property		55	
Meals Tax		10	
Customer Service		120	
State Income Tax		16	
Personal Property		105	
Total:		667	
New Construction (Going Out)		(56.00)	
		611	
*Additional hours to provide Assessors Office with documentation		16	
Total:		627	

Hiring Decision for New Lead Assessor

- The assessor that the County Administrator intends to “hire” as your lead assessor of the new real estate assessor’s office,
 1. Purportedly was the lead assessor in 2013 for the firm that conducted our last general reassessment,
 2. Purportedly was the lead assessor that was responsible for the field visits and valuation information for the commercial buildings in King William that he now says were not taxed.

If he didn’t see them then, why would you hire him, at taxpayer’s expense, to lead this office now?



September 25, 2020

The Honorable Sally W. Pearson, Commissioner of the Revenue
PO Box 217
King William, VA 23086
spearson@kingwilliamcounty.us

Dear Ms. Pearson:

In view of recent events and media reports, we are compelled to write regarding the 2015 General Reassessment for King William County. Our company was contracted by King William County to conduct the 2015 reassessment and it was a thoroughly reviewed and approved process. When it was completed, all involved parties considered the 2015 reassessment to be highly successful. For the 2015 reassessment:

- King William County commissioned an oversight committee to analyze each phase of the reassessment. This committee included Trenton Funkhouser, County Administrator, Beth Dandridge, Financial Specialist, and Troy Bingham, Financial Services Manager
- There were numerous quality control checks put in place to examine all values prior to the end of the reassessment.
- Monthly meetings between our staff, county administration, and the oversight committee were conducted to review collected data and overall final values. Field visits were conducted by Beth Dandridge (and Troy Bingham on occasion) to verify data and values.
- The committee had to approve each component of the reassessment prior to any payment being made to Wampler-Eanes Appraisal Group.
- Wampler-Eanes physically visited each property in King William County including the Rock-Tenn paper mill and provided a full appraisal report on that property including all new improvements as was required in our contract.
- Wampler-Eanes Appraisal Group certified our values at the end of the reassessment as is standard practice. In our 25 years of reassessment experience as a company, and in the 120 reassessments our company has conducted, at no time have we asked a Commissioner of the Revenue to verify the information we collected or certify our values. We always sign the book and warranty our work. Any company that would require a Commissioner to certify the values at the end of a reassessment is not warranting their work.

[Vertical sidebar with various tool icons: Search, Attachments, Pages, Comments, Navigation, etc.]



As President of Wampler-Eanes Appraisal Group for the past 25 years and as an elected Commissioner of the Revenue for Botetourt County from January 1992 to December 1995, I am experienced and have expertise in the mass-appraisal process. I am also well-versed in the communication required between a reassessment contractor and the office of a Commissioner of the Revenue. I consider our communication with you, your staff, and the county administration during the 2015 reassessment to have been professional, well-conducted, and productive. You and your staff were always knowledgeable and courteous. In our time working with you, you performed your job as Commissioner of the Revenue in a highly professional manor and we view you as an outstanding Commissioner.

It is unfortunate that you and our work have been denigrated by others. We have paid attention with particular interest to comments made by the current reassessment contractor regarding your office and the 2015 reassessment. The following should be noted:

- Steven Chastang worked for Wampler-Eanes and was responsible for residential, commercial, and reviewing during the 2015 reassessment for King William County.
- Mr. Chastang was responsible for the unbundling of parcels that is referenced in current media reports as a problem during the 2021 reassessment. When critiquing the 2015 reassessment and the office of Commissioner of the Revenue, Mr. Chastang is essentially criticizing his own work.
- Mr. Chastang has managed to not only acquire the contract for the 2021 Reassessment for King William County for his company, Brightminds, Inc., but has also managed to acquire a well-paid position with King William County. We have not seen anything like this in our four decades of experience.

We recognize that changes in county administration and staff, along with ulterior motives by individuals, and misinformation supplied to media outlets can create challenging circumstances. It is our belief and experience that given time and correct information, the truth rises to the top. We believe this will be the case here and we are willing to work with King William County to assist in these matters.

Best Regards,

Steven I Wampler

Steven I. Wampler, President
Wampler-Eanes Appraisal Group, Ltd.
bwampler@wampler-eanes.com

CC: Gary Eanes, Vice-President, Partner, Wampler-Eanes Appraisal Group, Ltd.

AGENDA ITEM 9.b.
Treasurer's
Comments
No Attachment

AGENDA ITEM 10.a.



King William County
Est. 1702

Board of Supervisors

County Administrator

William L. Hodges, First District
Travis J. Moskalski, Second District
Stephen K. Greenwood, Third District
C. Stewart Garber, Jr., Fourth District
Edwin H. Moren, Jr., Fifth District

MEMO

DATE: September 14, 2020
TO: King William County Board of Supervisors
FROM: Bobbie Tassinari, County Administrator
RE: Public Hearing to Adopt New Time Schedule for Reassessment – Ordinance 09-20

SUMMARY

Code of Virginia, Title 58.1. Taxation, Chapter 32. Real Property Tax, §58.1-3252. In counties. There shall be a general reassessment of real estate every four years. Any county that, however, has a total population of 50,000 or less may elect by majority vote of its board of supervisors to conduct its general reassessment at either five-year or six-year intervals.....Nothing in this section shall affect the power of any county to use the annual or biennial assessment method as authorized by law.

Also, see §58.1-3260, §58.1-3259, §58.1-3254 and §58.1-3253.

The County currently is operating under a six-year assessment period per King William Code Section 70-45. Staff is requesting the County adopt a four-year period for the reassessment via Ordinance 09-20.

BACKGROUND

Two attempts were made to procure a qualified firm to conduct the 2019 general reassessment resulting in unsatisfactory results. The Board of Supervisors adopted Ordinance 21-17 extending the reassessment from 4-years (January 2019) to 6-years (January 2021). This was done in order to allow staff time to either hire an in-house tax assessor or procure services from a qualified contracted vendor.



King William County
Est. 1702

Board of Supervisors

County Administrator

William L. Hodges, First District
Travis J. Moskalski, Second District
Stephen K. Greenwood, Third District
C. Stewart Garber, Jr., Fourth District
Edwin H. Moren, Jr., Fifth District

ACTION REQUESTED

- Adopt Ordinance 09-20 amending the schedule for the reassessment.

ATTACHMENT(S)

- Public Hearing Notice – September 28, 2020
- 09-20 Ordinance Setting the General Reassessment of Real Estate in King William County at a Four-Year Period

**KING WILLIAM COUNTY, VIRGINIA
NOTICE OF INTENT TO ADOPT AND PUBLIC HEARING**

**An Ordinance to Update the Schedule for the General Reassessment
of Real Estate in King William County from a Six Year Period
to a Four-Year Period**

The Board of Supervisors of King William County, Virginia, will hold a Public Hearing on Monday, September 28, 2020 at 7:00 p.m., or as soon thereafter as the matter may be heard, in the Board Meeting Room of the County Administration Building, 180 Horse Landing Road, King William, Virginia, to receive public comment and to consider the ordinance captioned above.

Ordinance #09-20 will amend the effective date of the next general reassessment of real property in the county. The Board of Supervisors at the October 23, 2017 meeting extended the existing four-year schedule to a six-year schedule with the current reassessment to be effective January 1, 2021. With this Ordinance, the County would schedule reassessments to be effective every four years with the next reassessment scheduled for January 1, 2025.

All interested persons may appear and present their views at the above time and place. If a member of the public cannot attend, comments may be submitted by mail to 180 Horse Landing Road #4, King William, VA 23086; by fax to (804) 769-4964, or by email to countyadmin@kingwilliamcounty.us. Comments received by 12:00 noon on the day of the hearing will be distributed to Board members and made a part of the public record. A complete copy of the proposed ordinance may be viewed in the Office of the County Administrator at 180 Horse Landing Road, King William, VA, during regular business hours, Monday thru Friday from 8:30 a.m. to 4:30 p.m. or at www.kingwilliamcounty.us. Anyone needing assistance or accommodation under the provisions of the Americans with Disabilities Act should contact the County Administrator's Office at (804) 769-4927 or countyadmin@kingwilliamcounty.us.

By the authority of
Bobbie H. Tassinari
County Administrator
Clerk to the Board

ORDINANCE 09-20

**AN ORDINANCE SETTING THE GENERAL REASSESSMENT OF REAL ESTATE EVERY
FOUR-YEARS IN KING WILLIAM COUNTY**

WHEREAS, Section 70-45 of the King William County Code provides for the general reassessment and equalization of assessments of all real property in the county on a six-year cycle, with the current general reassessment being effective on January 1, 2021; and

WHEREAS, Virginia Code Section 58.1-3252 authorizes the King William County Board of Supervisors to select a reassessment interval of four, five or six years, and Virginia Code Section 58.1-3254 authorizes the Board to order a reassessment in any year; and

WHEREAS, the proposed Ordinance has been advertised by the Board of Supervisors and a public hearing was conducted on September 28, 2020 concerning the matter; and

WHEREAS, the Board of Supervisors has determined the four-year reassessment period provides an assessment value more current with economic trends for both the citizens and the local government.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED, that the Board of Supervisors of King William County, Virginia, does this 28th day of September, 2020, establish January 1, 2025 as the effective date of the next general reassessment for King William County in the place of January 1, 2027 established by Section 70-45 of the King William County Code.

AGENDA ITEM 10.b.



King William County
Est. 1702

Board of Supervisors

County Administrator

William L. Hodges, First District
Travis J. Moskalski, Second District
Stephen K. Greenwood, Third District
C. Stewart Garber, Jr., Fourth District
Edwin H. Moren, Jr., Fifth District

MEMO

DATE: September 28, 2020

TO: King William County Board of Supervisors

FROM: Bobbie Tassinari, County Administrator

RE: Public Hearing to Amend the Continuity of Government Ordinance – Ordinance 10-20

SUMMARY

When the COVID-19 emergency began, none of us had any idea how long it would last. As a result, when adopting the continuity of government ordinance earlier this year, in order to ensure it did not exceed 6 months from the end of the emergency as required by statute, the ordinance was drafted to expire upon 6 months unless readopted/extended. The pandemic emergency is ongoing and not likely to end soon.

Thus, the County Attorney is recommending the continuity of government ordinance be amended to refer to the pandemic emergency as ongoing and amend it to declare that the continuity of government ordinance shall remain in effect until the sooner of the date 6 months after the state emergency declaration is lifted by the Governor or the County Administrator's local declaration of emergency is lifted, or both.

BACKGROUND

- January 31, 2020, the United States Health and Human Services Secretary declared a public health emergency for the entire United States to aid the healthcare community in responding to the novel coronavirus or "COVID-19"
- March 11, 2020, the World Health Organization declared the COVID-19 outbreak a pandemic
- March 12, 2020, by Executive Order No. 51, Governor Ralph S. Northam declared a state of emergency in the Commonwealth of Virginia due to the spread of the COVID-19 virus, and declared the anticipated effects of COVID-19 to be a continuing disaster within the meaning of Virginia Code Section 44-146.16



King William County
Est. 1702

Board of Supervisors

County Administrator

William L. Hodges, First District
Travis J. Moskalski, Second District
Stephen K. Greenwood, Third District
C. Stewart Garber, Jr., Fourth District
Edwin H. Moren, Jr., Fifth District

- March 13, 2020, the President of the United States found and proclaimed that the COVID-19 outbreak in the United States constitutes a national emergency, beginning March 1, 2020
- March 17, 2020, Governor Northam, jointly with the Virginia State Health Commissioner, declared a continuing public health emergency in Virginia resulting from the spread of COVID-19 virus, and imposed stringent measures to combat the spread of COVID-19, including restricting the number of persons permitted to gather in certain public spaces to 10 persons or less, and has issued a series of later orders amending those measures and taking further measures to protect the public health
- March 18, 2020, the County's Director of Emergency Management issued, pursuant to Virginia Code Section 44-146.14, a Declaration of Emergency in the County due to the spread of COVID-19
- March 26, 2020, the Board confirmed or ratified the local Declaration of Emergency and it continues in effect
- April 23, 2020, Governor Northam, jointly with the Virginia State Health Commissioner, issued additional limitations on certain medical procedures
- May 18, 2020, the County's Director of Emergency Management recommended and was re-adopted Ordinance 02-20 Instituting Emergency Procedures to Ensure Continuity of the County Government in Response to COVID-19 Disaster
- July 1, 2020, by Executive Order No. 67, Governor Ralph S. Northam continued the state of emergency in the Commonwealth by issuing guidelines for individuals and businesses to follow to limit the spread of COVID-19 and these guidelines remain in effect until rescinded by executive order
- July 31, by Executive Order No. 68, Governor Ralph S. Northam imposed new restrictions on counties and cities of the Commonwealth that were experiencing an increase in positive cases of COVID-19

ACTION REQUESTED

- Adoption of Ordinance 10-20.

ATTACHMENT(S)

- Public Hearing Notice – September 28, 2020
- ORDINANCE 10-20 INSTITUTING CONTINUED EMERGENCY PROCEDURES TO ENSURE THE CONTINUITY OF LOCAL GOVERNMENT IN KING WILLIAM COUNTY IN RESPONSE TO THE COVID-19 DISASTER

**KING WILLIAM COUNTY, VIRGINIA
NOTICE OF PUBLIC HEARING –
READOPTON OF ORDINANCE 10-20
AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF KING WILLIAM, VIRGINIA, INSTITUTING
CONTINUED EMERGENCY PROCEDURES TO ENSURE THE
CONTINUITY OF LOCAL GOVERNMENT IN KING WILLIAM
COUNTY IN RESPONSE TO THE COVID-19 DISASTER.**

Notice is hereby given that the Board of Supervisors of King William County, Virginia, will hold a public hearing, in the Boardroom of the County Administration Building at 180 Horse Landing Road, King William, Virginia, on Monday, September 28, 2020 at 7:00 p.m., or as soon thereafter as the hearing may be convened, to receive comments prior to considering re-adoption of Ordinance 10-20.

All interested persons may participate and present their views at the above time. If a member of the public cannot participate, comments may be submitted by mail to 180 Horse Landing Road #4, King William, VA 23086; by fax to (804) 769-4964, or by email to countyadmin@kingwilliamcounty.us. Comments received by 12:00 noon on the day of the hearing will be distributed to Board members and made a part of the public record. Anyone needing assistance or accommodation under the provisions of the Americans with Disabilities Act should contact the County Administrator's Office at (804) 769-4927 or countyadmin@kingwilliamcounty.us, where the full text of the ordinance is on file, to receive a copy for inspection.

9-029-16-20

ORDINANCE 10-20

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE COUNTY OF KING WILLIAM, VIRGINIA, INSTITUTING CONTINUED EMERGENCY PROCEDURES TO ENSURE THE CONTINUITY OF LOCAL GOVERNMENT IN KING WILLIAM COUNTY IN RESPONSE TO THE COVID-19 DISASTER.

WHEREAS, on January 31, 2020, the United States Health and Human Services Secretary declared a public health emergency for the entire United States to aid the healthcare community in responding to the novel coronavirus or "COVID-19"; and

WHEREAS, on March 11, 2020, the World Health Organization declared the COVID-19 outbreak a pandemic; and

WHEREAS, on March 12, 2020, by Executive Order No. 51, Governor Ralph S. Northam declared a state of emergency in the Commonwealth of Virginia due to the spread of the COVID-19 virus, and declared the anticipated effects of COVID-19 to be a continuing disaster within the meaning of Virginia Code Section 44-146.16; and

WHEREAS, on March 13, 2020, the President of the United States found and proclaimed that the COVID-19 outbreak in the United States constitutes a national emergency, beginning March 1, 2020; and

WHEREAS, on March 18, 2020, the County's Director of Emergency Management issued, pursuant to Virginia Code Section 44-146.14, a Declaration of Emergency in the County due to the spread of COVID-19; and

WHEREAS, the Board confirmed or ratified the local Declaration of Emergency on March 26, 2020 and it continues in effect; and

WHEREAS, on March 17, 2020, Governor Northam, jointly with the Virginia State Health Commissioner, declared a continuing public health emergency in Virginia resulting from the spread of COVID-19 virus, and imposed stringent measures to combat the spread of COVID-19, including restricting the number of persons permitted to gather in certain public spaces to 10 persons or less, and has issued a series of later orders amending those measures and taking further measures to protect the public health; and

WHEREAS, on April 23, 2020, Governor Northam, jointly with the Virginia State Health Commissioner, issued additional limitations on certain medical procedures; and

WHEREAS, on July 1, 2020, by Executive Order No. 67, Governor Ralph S. Northam continued the state of emergency in the Commonwealth by issuing guidelines for individuals and businesses to follow to limit the spread of COVID-19 and these guidelines remain in effect until rescinded by executive order; and

WHEREAS, on July 31, by Executive Order No. 68, Governor Ralph S. Northam imposed new restrictions on counties and cities of the Commonwealth that were experiencing an increase in positive cases of COVID-19; and

38 **WHEREAS**, federal, state, and local health officials have repeatedly advised that
39 gatherings of people can spread COVID-19 and prolong the disaster caused by the pandemic;
40 and

41 **WHEREAS**, the usual and necessary operations of government, by law, often requires
42 gatherings of persons, which are incompatible with the limitations on physical assembly
43 occasioned by the COVID-19 public health crisis and make it difficult or impossible for the
44 Board and other public bodies to safely physically assemble to conduct meetings and hold
45 public hearings in accordance with ordinarily applicable procedures; and

46 **WHEREAS**, the Board of Supervisors understands and acknowledges that the public
47 health threat posed by COVID-19 constitutes a real and substantial danger to persons in the
48 County of King William, that the limitations on physical assembly of persons are necessary
49 to protect the public health; and that the Board of Supervisors and other County boards,
50 commissions, committees, authorities and other public bodies must conduct themselves
51 accordingly; and

52 **WHEREAS**, Virginia Code Section 15.2-1200 provides: "Any county may adopt such
53 measures as it deems expedient to secure and promote the health, safety and general welfare
54 of its inhabitants which are not inconsistent with the general laws of the Commonwealth.
55 Such power shall include, but shall not be limited to, the adoption of quarantine regulations
56 affecting both persons and animals, the adoption of necessary regulations to prevent the
57 spread of contagious diseases among persons or animals and the adoption of regulations for
58 the prevention of the pollution of water which is dangerous to the health or lives of persons
59 residing in the county."; and

60 **WHEREAS**, Virginia Code Section 15.2-1413 authorizes any locality, by ordinance, to
61 provide for methods to assure continuity in its government in the event of a disaster such as
62 that created by the spread of COVID-19; and

63 **WHEREAS**, Virginia Code Section 15.2-1413 authorizes such measures to remain in
64 effect for a period not exceeding six months after such disaster; and

65 **WHEREAS**, the Board of Supervisors wishes to ensure the continuity of County
66 government during the remainder of the COVID-19 pandemic and believes the adoption of
67 this Ordinance is required to do so.

68 **NOW, THEREFORE, BE IT ORDAINED** by the Board of Supervisors of the County of King
69 William, Virginia:

- 70 1. That, in accordance with Virginia Code Section 15.2-1413, the following emergency
71 procedures are hereby continued to the extent permitted by law to ensure continuity
72 of local government:
- 73 a. Any process, procedure, matter or transaction which typically allows for the
74 physical presence of the public in a county building that has been declared or in
75 the future is declared to be closed to the public while the Governor's Emergency

76 Orders related to COVID-19 are in effect is hereby suspended unless conducted in
77 accordance with this Ordinance or other provision of law.

78 b. The County Administrator is authorized to take actions objectively reasonable and
79 necessary in the public interest to alter schedules, arrange for alternative
80 procedures consistent with this ordinance, provide programming and services,
81 pay bills, engage contractors, hire employees, issue quarantine orders, set and
82 manage a succession plan effective in the event of unavailability of staff, adjust
83 administrative processes and procedures in light of the disaster, all in keeping
84 with the U.S. Centers for Disease Control and Virginia Department of Health
85 guidance/directives, and consistent with State and Local Declarations of
86 Emergency and other directives and law.

87 c. Meetings required, and agenda items scheduled or proposed to be considered by
88 the Board of Supervisors and other county boards, commissions, committees,
89 authorities and other public bodies, for the duration of the local COVID-19
90 emergency, are deemed continued and extensions therefor are hereby ordered if
91 the body does not meet as permitted herein or in other applicable law and take
92 action during that time, including those items for which applicable law requires
93 an affirmative action to be taken within a particular time and failure to act is
94 deemed approval.

95 d. Meetings of the Board of Supervisors and other county boards, commissions,
96 committees, authorities and other public bodies may be held through electronic
97 communication means with a quorum of members participating but without a
98 need for a quorum of members physically present in a single location, in
99 accordance with the provisions of Virginia Code Section 2.2-3708.2(A)(3),
100 including the public notice requirements, and at such a meeting may consider any
101 item of business which the public body deems essential or is appropriate for the
102 continuity of the work of the public body.

103 e. Such meetings may be held without permitting members of the public to be
104 physically present in a single location or in the same physical location as any of
105 the public body members, so long as alternative arrangements for public access
106 to such meetings are made. Such alternative public access may be electronic,
107 including but not limited to audio, telephonic, or video broadcast.

108 f. For any matter considered by the Board or other county public body while this
109 Ordinance is in effect which typically requires open doors, public attendance, or
110 public participation by law, such requirements are hereby altered and may be met
111 by electronic, telephonic, and/or written means by the body, which may meet
112 electronically or in person or in some combination thereof as circumstances may
113 permit.

114 g. For any matter considered requiring public comment or hearing, such will be
115 allowed, solicited or received by the body by electronic, telephonic, and/or
116 written means prior to the vote on such matter. All such comments will be heard

117 by or provided to the members of the body and made a part of the record of such
118 meeting.

119 h. Notices of meetings will be provided by email directly to those who have elected
120 in writing in the previous calendar year to receive such notices under the Virginia
121 Freedom of Information Act, and if practicable, will also be provided on the county
122 website and by other means selected by the County Administrator. To the extent
123 practicable, notices will also be provided as provided by general law.

124 2. That the provisions in Section 1 of this Ordinance shall be in effect until repealed by
125 this Board or expiration of a period not exceeding six months from the date the
126 Governor of Virginia rescinds the state of emergency presently declared, whichever
127 comes first. This Ordinance may be amended as provided herein or by general law.
128 Upon repeal or expiration of this Ordinance, the matters referenced herein shall
129 resume operation in accordance with normal practices and procedures.

130 3. This Ordinance shall be effective upon adoption.

131

AGENDA ITEM 10.c.



Independent Accountants' Report on Applying Agreed-Upon Procedures

Bobbie Tassinari, County Administrator
County of King William
180 Horse Landing Road 4
King William, VA 23086

We have performed the procedures highlighted below which were agreed upon by you, solely to assist you in reviewing the operations, internal controls and policies and procedures of County of King William, Virginia Treasurer's office and Commissioner of Revenue (COR)'s office as of September 3, 2020. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the County of King William, Virginia. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The following describe the procedures we performed as well as our observations:

Procedures Performed

- Reviewed all written and unwritten policies and procedures in the Treasurer's office.
- Interviewed all employees in the treasurer's office (excluding the Treasurer) as to job responsibilities, the extent of cross training and segregation of duties, as applicable.
- Unable to interview or make any inquiries of employees in the Commissioner of Revenue's office. The Commissioner of Revenue declined to participate in the process and thus we interviewed the current Special Projects Assistant in the King William County Finance Department, who is a former Deputy Commissioner of Revenue in King William COR office, as to her knowledge of the operations of the COR office.
- Performed an in-depth review of internal controls in the Treasurer's office. All significant transaction areas were reviewed including but not limited to:
 - Cash Receipts, collections, and write-offs
 - Bank reconciliations
 - Wire transfers
 - Journal entries
 - Void transactions
 - Single signature checks
- Performed a detailed review of prepared bank reconciliations at June 30, 2020
- Tested 25 transactions billed or collected in the COR office and recalculated the billing or payment (sample included business licenses and meals taxes only)
- Obtained 5 year listing from BAI of building permits issued by King William County, obtained 5 year listing of certificates of occupancy issued by the Town of West Point and tested 25 new construction and improvements to ensure that they were properly and timely added to the real estate assessment.

Address

401 Southlake Blvd, Suite C-1
North Chesterfield, VA 23236
(804) 378-4200

Procedures Performed (Continued)

- Tested 4 single signature checks issued in the treasurer's office
- Tested 10 revenue transactions that were voided in the treasurer's office
- Tested 2 of 2 wire transfers made during the FY20 fiscal year in the treasurer's office
- Performed a detailed analysis of FY20 property tax collections and delinquent balances based on the following formula (Original tax levy/Delinquent taxes at beginning of year + supplements - exonerations - delinquent taxes at year end = tax collections for the year)

Observations and Recommendations - Treasurer's Office

Bank Reconciliations

Bank reconciliations are prepared by the Treasurer on a bi-monthly basis, in the middle and at the end of each month. Currently there is no formalized review and approval process for the bank reconciliations. The Treasurer performs a consolidated reconciliation of 3 different bank accounts together to include: C&F checking and investment sweep account, C&F money market savings and C&F CARES Act account. Reconciliations are prepared manually on green bar paper in pencil.

Recommendation

We recommend the bank reconciliation be reviewed by an individual independent of the cash receipt and disbursement functions (Finance Director) and their review be documented with a "reviewed by" date and signature. We recommend that all bank accounts be reconciled on an individual basis to create a better audit trail and a less cumbersome reconciliation. Consideration should be given to automating the bank reconciliation process as well.

Approval and Documentation - Wire Transfers

We noted that wire transfers can be initiated, approved and posted by one individual. We also noted that there was a lack of adequate support documentation on hand to support the wire transfers tested.

Recommendation

We recommend that a dual process be established where one individual in the treasurer's office initiates the wire transfer in the banking system and another individual approves and posts the transaction to the accounting system. Adequate supporting documentation indicating the amount, date and purpose of the wire transfer should be retained on file to document the transaction.

Segregation of Duties - Voided Revenue Transactions

During our review of procedures, we noted that all four Treasurer's Office personnel can void revenue transactions in the accounting system.

Recommendation

We recommend that only the Treasurer and Chief Deputy Treasurer have authorization to complete voids in the accounting system or another individual outside of the Treasurer's office formally review logs of voided revenue transactions on a regular basis.

Segregation of Duties - Removing of penalties and interest

During our review of procedures, we noted that all four Treasurer's Office personnel can remove penalties and interest from tax accounts in the BAI accounting system.

Recommendation

We recommend that only the Treasurer and Chief Deputy Treasurer have authorization to remove penalties and interest from tax accounts in the BAI accounting system.

Segregation of Duties - Single signature checks

Single signature checks (Treasurer's checks) can be issued by 3 of the 4 employees in the Treasurer's office on the C&F bank account and by all 4 employees in the Treasurer's office on the Sona Bank account.

Recommendation

We recommend that only the Treasurer and Chief Deputy Treasurer have authorization to issue single signature checks.

General ledger

During our review of tax collections in FY20, we noted that multiple tax years are being classified as current year tax collections. It appears that real estate current year collections include tax years 2017 through 2020 and personal property current year collections include tax years 2017 through 2019. In addition, it appears that there are Uncollected Meals Tax and Business License Tax balances being reported in Fund 999 Treasurer's Accountability Fund.

Recommendation

We recommend that tax collections be properly separated and reported in the general ledger. Consideration should be made as to reporting all collections separately by tax year and tax type. Also, since meals tax and business license tax revenues are self-assessed, it is unclear why there are uncollected meals tax and business license tax balances. The postings to Fund 999, Treasurer's Accountability Fund, for these taxes should be researched and corrected by Finance staff.

Segregation of Duties - Mail Receipts

Mail payments to the County are sent to a separate P.O. box that is monitored daily by the Treasurer's office. The Treasurer or the Chief Deputy Treasurer picks up the mail each day from the post office. The mail is brought into the Treasurer's office and sorted by one individual and given to the cashiers to process. The Treasurer and Deputy Treasurer both have a key to the P.O. box and there is an extra key in the safe in the Treasurer's office.

Recommendation

We recommend that whoever is opening the mail from the P.O. box prepare a receipt/check log indicating date, who the amount was received from, purpose, and amount. The person opening the mail should sign the log. The cashier should review and sign the log as well noting accuracy, completeness and reconciliation to amounts being posted to the accounting system and deposited to the bank. This process will improve the audit trail over mail receipts.

Physical Security

The Treasurer's office does not have security cameras installed to monitor the cash registers and the combination to the safe in the Treasurer's office is known to all employees in the Treasurer's office.

Recommendation

We recommend that the lock to the safe in the Treasurer's office be changed and cameras be installed in the Treasurer's office. The combination to the new lock should be only be provided to a limited number of staff to increase security. The Treasurer's office should also consider the remote deposit of funds to the bank since the bank is physically located in the Town of West Point. This would allow check deposits to be made immediately.

Observations and Recommendations - Commissioner of Revenue's Office

Personal Property tax returns

The Code of Virginia Section 58.1-3518 requires every taxpayer owning personal property on January 1 of each year to file an annual personal property return with the Commissioner of Revenue having jurisdiction. This is typically accomplished by the local COR sending out personal property returns to taxpayers to confirm that the personal property on file is still taxable. Inquiry revealed that annual personal property filings are not sent to taxpayers for filing as required by State Code. This situation ultimately leads to a significant number of personal property tax abatements/exonerations during the year. It should be noted that there is a business personal property return for 2020 on the County's website under the Commissioner of Revenue.

Recommendation

We recommend that the Commissioner of Revenue establish a process requiring citizens of King William County to review their personal property tax returns annually and confirm any changes directly to the COR as required by State Code.

Meals Tax ordinance Compliance

The King William County Meals tax ordinance Sec. 70-328 states that the remitters of meals tax "shall make out a report upon such form and setting forth such information as the commissioner of the revenue may prescribe and require, showing the amount of food charges collected and the tax required to be collected, and shall sign and deliver such report to the treasurer with a remittance of such tax." Currently remittances are received/mailed directly to the COR office and the payment is subsequently remitted to the treasurer.

During our review of meals tax, we also noted that penalties were not being charged on late remittances. According to Article VIII, Section 70-328 of the King William County Code of Ordinance, meals tax "reports and remittance shall be made on or before the 20th day of each month..." According to Article VIII, Section 70-337 of the King William County Code of Ordinance, "If any seller whose duty is to do so shall fail or refuse to file any report required by this article within the time and in the amount specified in the this article or by the commissioner pursuant to this article or fails to remit to the county treasurer the tax required to be collected and paid under this article within the time and in the amount specified in this article, there shall be added to such tax by the county treasurer a penalty in the amount of ten percent if the failure is not for more that 30 days, with an additional ten percent of the total amount of tax owed for each additional 30 days or fraction thereof during which the failure continues, not to exceed 25 percent in the aggregate, with a minimum penalty of \$2.00." Of the 11 meals tax receipts examined engagement, 4 remittances indicated that the money was received on April 22, 2020, with a due date of April 20, 2020. None of these 4 tested had any penalties added. Per the

Deputy Commissioner of Revenue, these were not charged penalties because the envelope received in the mail was stamped by the post office prior to 4/20.

Recommendation

We recommend that the meals tax return and payment be mailed directly to the treasurer as prescribed by the County ordinance referenced above. We also recommend that penalties be assessed to meals tax payments received after the 20th of the month as prescribed by the County ordinance.

Business License Tax payments

During our review of business license tax payments, we noted that, at times, interest is not being assessed on delinquent business license payments. According to Article I, Sec. 18-39 (e) of the King William County Code of Ordinance, “Interest shall be charged on the late payment of the tax from the due date until the date paid...”

During our review of business license tax payment, we noted that payment for penalties are being posted as payment for business license tax in the general ledger. This is because the penalties assessed by the Commissioner’s Office are reported on the same general ledger code in BAI as the Business License Tax revenue. This is causing the business license tax collections to appear to be higher than actual. We recommend that the COR Office classify and report the penalties in a separate line in BAI, so they are accurately reported.

Recommendation

We recommend that the COR Office assess interest on late payments on a consistent basis when payments are received after 30 days from the due date of the tax. We also recommend that the COR Office report the income from penalties on late business license taxes in a separate line in BAI, so they are accurately reported.

Revenues received by the Commissioner of Revenue’s office

Certain revenues to include meals tax, business license tax, consumer utility tax and bank franchise tax revenue from taxpayers are received by mail or in person in the Commissioner of Revenue’s office. These funds are transmitted (walked over) to the Treasurer’s office when received. The custody of the funds is not established until the funds are given to the Treasurer’s office.

Recommendation

RFC recommends that all collection and receipting of funds be handled directly by the Treasurer’s office and that all checks mailed in by taxpayers be routed directly to the Treasurer rather than the COR office.

Assessing of New Construction and Improvements

We tested 25 new construction and improvements over the last 5 years within the County of King William and the Town of West Point to ensure that the new construction or improvement had been added to the tax rolls on a timely basis. Historic communication of this information to the COR were via email based on when building permits and certificates of occupancy were issued by the Town and the County. We noted 4 exceptions in our sample of building improvements that had not been added to the tax rolls.

Recommendation

We recommend that the COR establish improved procedures to identify and assess new construction and improvements within the Town and the County. The communication of this information to the COR may improve with the new integrated accounting system as well as with the establishment of the Assessor's office. There needs to be an improved process of follow up and reconciliation to ensure that all new construction and improvements are properly assessed on a current basis.

Observations and Recommendations - General

Cross-Training

During the course of our inquiries it was noted that there are several processes for which only one employee is trained in the office.

Recommendation

We recommend that the County Treasurer and Commissioner of Revenue consider cross-training staff for all financial processes. This will reduce the risk of inefficiencies in the event of any turnover of County staff in either office.

Documentation of Processes and Procedures

For many areas the actual practical working processes and procedures are not documented in writing in a way that someone could follow if need be.

Recommendation

We recommend that all routine financial related processes and procedures be documented in writing in such a manner that an individual coming into the County not familiar with such procedures could easily follow the steps. This will reduce the risk of inefficiencies in the event of any turnover of County staff and allow for uniformity in office operations.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the County of King William, Virginia and is not intended to be and should not be used by anyone other than these specified parties.

Richmond, Virginia
September 8, 2020

AGENDA ITEM 10.d.



King William
County
Est. 1702

Board of Supervisors

Office of
Community Development

William L. Hodges, First District
Travis J. Moskalski, Second District
Stephen K. Greenwood, Third District
C. Stewart Garber, Jr., Fourth District
Edwin H. Moren, Jr., Fifth District

TO: Board of Supervisors

FROM: Sherry Graham, Interim Director of Planning and Zoning

SUBJECT: Draft Ordinance

DATE: September 28, 2020

On October 6, 2020, the Planning Commission will hold a meeting with the Berkley Group in attendance. The Berkley Group will be discussing the following items with the Planning Commission:

- Review process, schedule, and plan for engaging the public
- Review major changes since our last meeting with Planning Commission (summary memo will also cover all changes to date)
- Discuss public input received and next steps

Planning Department staff will work closely with and assist the Berkley Group, Planning Commission and the Board of Supervisors in any way that we can. We will provide any documents necessary, schedule, advertise all meetings, and work sessions and mail out notifications to the citizens.

On November 16, 2020, the Board of Supervisors and Planning Commission will hold a joint work session with the Berkley Group facilitating the meeting. They will review the proposed amendments, introduce the ordinance updates and discuss any broad issues and policy questions that will be addressed in the stakeholder interviews and the public forums.

A staff work session will be held with the Berkley Group in December and estimated future joint work sessions will be held in February and April 2021, and be facilitated by the Berkley Group.

The Berkley Group will facilitate four additional public forums and stakeholder interviews in January 2021. We are planning to hold the public forums in each of the districts. They will include a brief introduction to the Zoning and Subdivision Ordinance update followed by an interactive small group discussion on County land use and zoning issues. The public forums will be advertised and citizens will be notified by mail of the meeting dates, times and locations.

The Berkley Group will provide the Planning Commission and the Board of Supervisors a summary overview of the results of the public forums and stakeholder groups.

The Berkley Group will revise the draft Zoning and Subdivision Ordinance by utilizing the draft ordinance dated June 12, 2020, as the baseline. This will take place February 2021 through May 2021.

The Berkley Group will facilitate a public open house meeting to allow the public to review the draft ordinance prior to the public hearing. This meeting will take place in May 2021.

A staff work session will be held with the Berkley Group June 2021.

A joint work session with the Planning Commission and Board of Supervisors facilitated by the Berkley Group will be held June 2021. During this work session, we will review the results from the public open house and any final changes made to the draft ordinance prior to the public hearings.

A staff work session will be held with the Berkley Group July 2021.

The Berkley Group will incorporate any final revisions directed from the June 2021 work session in July 2021, and update the memorandum of the major changes for consideration during the public hearing.

The Berkley Group will present the revised draft ordinance for review and approval during the public hearing with the Planning Commission and the Board of Supervisors at the August 2021 meetings.

The Board of Supervisors will hold a public hearing at their September 2021 meeting to consider the final adoption of the ordinance.

AGENDA ITEM 10.e.



Stacy Reaves, Fire Chief

King William Fire & Emergency Services
Department Report
July – August 14th, 2020

Staffing

- Staffing continues to be challenging with full time vacancies and part time employees being unavailable during summer breaks.
- August 18 to September 18 Actual Staffing by 24- and 12-hour shifts.
2 Staff Members 24 hours 8 days 12hours 11 shifts (4 Days Assistant Chief Officers made the 2nd)
3 Staff Members 24 hours 8 Days 12hours 10 shifts
4 Staff Members 24 hours 2 Days 12 hours 6 shifts
- Considering implementing minimum hour requirements for all part time employees.
- Ronald Brown has accepted the Captain Position and will begin on October 5, 2020.
- Filled 7 of 8 FT slots. The new members will begin to become functional over the next months as they are cleared to operate in the field. Captain Brown will be responsible for development and operational consistency underneath the direct expectations of the Fire Chief until further notice.
- 1 Full Time Medic. 6 Full Time EMTs. 1 of the Full Time EMTs in the J Sargeant Reynolds CC Paramedic Program in Hanover.
- Currently only 1 Full Time ALS provider.
- 27 Part Time Employees. 13 ALS.
- Currently interviewing for full time and part time Fire EMT-Medics.
- Posted jobs on newly created Professional Face Book Page with great success in attracting attention. The page is and will continue to be managed and monitored by 3 upper administrative positions to ensure safety and positive promotion of the county and the fire department.
- Working with Volunteer Chiefs to establish a schedule for Chief Staff Meetings.
- Continuing to work on operational policies to govern daily activity and improve quality of service delivery.

Apparatus

- Medic 13 is in service for extreme needs only due to unreliable mechanical state.
- Brush 1 is out of service for a diesel leak.

Station 1

- Broadband from Station 1 will be utilized by the 360complex providing service to the fire department, the sheriff's office and parks and recreation.
- Station 1 is still closed to the public due to the COVID-19 Pandemic. At this time, we have not reopened the hall for public rental.

Public Relations



Stacy Reaves, Fire Chief

- Fire Prevention week is October 4-10. Chief Nunnally will be working with the community within to educate fire safety within COVID guidelines.

Equipment

- Adequate levels of PPE are in supply for our responders.
- One Lifepak Monitor from M13 is out of service waiting on repairs.
- We are purchasing stock supplies and uniforms through CARES Funding.
- The extractors have been delivered. We are waiting on the delivery of the dryers and installation.
- The N95 masks the fire department has fit tested for are temporarily Out of Stock along with most other major medical brands.
- All personnel have been instructed that they must wear a mask in public if they are in King William County uniform.
- Due to the impact of the COVID 19 pandemic, many of the practices put in place during this time may become common practice to ensure safety of personnel and citizens.
- The mower we share with maintenance is broken beyond repair. We will be working with maintenance to get by.

Noteworthy

- Thank you to the personnel that have been working extended shift hours to help cover the schedule.
- Thank to all of our county volunteer stations for helping cover calls during times of higher volume and critical calls. Mangohick, West Point and Walkerton have all been a great help this month again.
- Hanover County covered an overturned MVC in front of M and M Pizza due to NUA status.
- Caroline County and Walkerton covered an ATV accident with helicopter transport due to NUA Status.
- King and Queen transported a MVC patient while KWFE handled extrication and packaging and helicopter transport due to limited resources available at the time of the accident.

AGENDA ITEM 11.a.

Virginia Association of Counties

Connecting County Governments since 1934



President

Stephen W. Bowen
Nottoway County

President-Elect

Jeffrey C. McKay
Fairfax County

First Vice President

Meg Bohmke
Stafford County

Second Vice President

Jason D. Bellows
Lancaster County

Secretary-Treasurer

Donald L. Hart, Jr.
Accomack County

Immediate Past President

Sherrin C. Alsop
King and Queen County

Executive Director

Dean A. Lynch, CAE

General Counsel

Phyllis A. Errico, Esq., CAE

TO: Chairs, County Board of Supervisors
County Administrators

FROM: Dean A. Lynch, CAE 
Executive Director

SUBJECT: Voting Credentials for the 2020 VACo Annual Business Meeting

DATE: September 15, 2020

The 2020 Annual Business Meeting of the Virginia Association of Counties will be held on Tuesday, November 11, at 10:00 a.m. on a WebEx virtual platform.

Article VI, VACo Bylaws, states that each county shall designate a representative of its board of supervisors to cast its vote(s) at the Annual Business Meeting.

However, if a member of the board of supervisors cannot be present for this meeting, the Association's Bylaws allow a county to designate a non-elected official from your county or a member of a board of supervisors from another county to cast a proxy vote(s) for your county.

For your county to be certified to vote at the Annual Business Meeting, a completed Voting Credentials Form or a Proxy Statement must be submitted to VACo by November 1, 2020.

We look forward to your participation at the virtual VACo Annual Conference November 9 – 11, 2020.

1207 E. Main St., Suite 300
Richmond, Va. 23219-3627

Phone: 804.788.6652
Fax: 804.788.0083

Email: mail@vaco.org
Website: www.vaco.org

VACo 2020 Annual Meeting
Voting Credentials Form

Form may be returned by mail, fax (804-788-0083) or email vrussell@vaco.org

Voting Delegate:
(Supervisor)

Name _____

Title _____

Locality _____

Alternate Delegate:
(Supervisor)

Name _____

Title _____

Locality _____

Certified by:
(Clerk of the Board)

Name _____

Title _____

Locality _____

VACo 2020 Annual Meeting
Proxy Statement

_____ County authorizes the following person to cast its vote at the 2020 Annual Meeting of the Virginia Association of Counties on November 11, 2020.

_____, a non-elected official of this county.

-OR-

_____ a supervisor from _____ County.

This authorization is:

Uninstructed. The proxy may use his/her discretion to cast _____ County's votes on any issue to come before the annual meeting.

Instructed. The proxy is limited in how he/she may cast _____ County's votes. The issues on which he/she may cast those votes and how he/she should vote are:
(List issues and instructions on the back of this form)

Certified by: Name _____

Title _____

Locality _____

1
2
3
4
5
6
7
8

**RESOLUTION 20-54
APPROVING VOTING CREDENTIALS FOR 2020 VIRGINIA A
SSOCIATION OF COUNTIES ANNUAL CONFERENCE.**

BE IT HEREBY RESOLVED by the Board of Supervisors of King William County, Virginia that the Board hereby designates _____ as King William County’s voting representative at the 2020 Virginia Association of Counties Annual Conference Business Meeting, November 11, 2020.

AGENDA ITEM 11.b.

RESOLUTION 20-55

Board of Supervisors Acceptance of Gift From the Upper Mattaponi Indian Tribe

WHEREAS, King William County and the Upper Mattaponi Indian Tribe own adjacent properties located at 7864 and 7890 Richmond Tappahannock Turnpike; and

WHEREAS, these adjacent properties share a parking lot in need of repairs; and

WHEREAS, the Upper Mattaponi Indian Tribe wishes to mill and repave the existing parking lot and donate the County's portion as an act of good faith and partnership; and

WHEREAS, King William County wishes to accept the gift of mill and repaving from the Upper Mattaponi Indian Tribe.

NOW, THEREFORE BE IT RESOLVED, the King William County Board of Supervisors this 28th day of September, 2020, hereby accepts the gift of mill and repaving and expresses appreciation to the Upper Mattaponi Indian Tribe.

AGENDA ITEM 12.a.



King William County
Est. 1702

Board of Supervisors

County Administrator

William L. Hodges, First District
Travis J. Moskalski, Second District
Stephen K. Greenwood, Third District
C. Stewart Garber, Jr., Fourth District
Edwin H. Moren, Jr., Fifth District

Date: September 28, 2020
To: King William County Board of Supervisors
From: Bobbie Tassinari, County Administrator
RE: FY2020 Mid-Year Actuals vs. Appropriated

SUMMARY

The mid-year appropriated versus actuals for fiscal year 2020 are attached for your review. As of September 17, 2020, General Fund revenue collections are 101% of the projected annual level.

General Fund expenditures are at 99% of the projected annual level. The FY2020 has not be closed out as of the development of this report on 9/17/2020. Therefore, this report does not reflect the final close out numbers for FY2020.

Budget Amendments identified within the report include:

- Resolution 19-60 rolling funds (\$6,700) forward to FY20 to help offset the increased costs associated with new legal counsel.
- Resolution 19-61 rolling funds (\$23,771.88) forward to FY20 for the EDA to utilize in starting up a grant incentive program.
- Resolution 20-04 approving the use of General Fund Unassigned funds (\$62,688) to support three (3) new Fire Medic positions within the Fire and Emergency Medical Services Department.
- Resolution 20-11(R1) reimbursing the County for expenditure related to KWCPSS (\$181,940.49).
- Resolution 20-21 increasing the local match and appropriating the anticipated Commonwealth of Virginia funds to the County Department of Social Services (Local \$52,579 and State \$28,312 for a total of \$80,891).



King William County
Est. 1702

Board of Supervisors

County Administrator

William L. Hodges, First District
Travis J. Moskalski, Second District
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Edwin H. Moren, Jr., Fifth District

ATTACHMENTS

- FY2020 General Fund Revenue to Date
- FY2020 General Fund Expenditures to Date
- FY2020 Other Funds Revenue to Date
- FY2020 Other Funds Expenditures to Date



King William County
Est. 1702

Board of Supervisors

County Administrator

William L. Hodges, First District
Travis J. Moskalski, Second District
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GENERAL FUND REVENUE CATEGORY	FY2020 REVENUE APPROPRIATED AMOUNT	Y-T-D REVENUE COLLECTED	APPROPRIATED VS ACTUAL REVENUE DIFFERENCE
Real Property Taxes	\$12,382,831.00	\$12,084,747.36	\$298,083.64
Public Service Corp. Tax	\$440,000.00	\$402,653.57	\$37,346.43
Personal Property Tax	\$3,628,410.00	\$3,730,980.98	-\$102,570.98
Machinery & Tools Tax	\$1,716,819.00	\$1,893,475.96	-\$176,656.96
P & I on Taxes	\$306,000.00	\$351,023.48	-\$45,023.48
Other Local Taxes	\$1,347,820.00	\$1,582,698.87	-\$234,878.87
Consumer's Utility Tax	\$220,000.00	\$263,549.22	-\$43,549.22
Utility Gross Receipts	\$70,000.00	\$49,715.54	\$20,284.46
BPOL Tax	\$375,000.00	\$420,384.02	-\$45,384.02
Motor Vehicle License Tax	\$415,000.00	\$432,213.82	-\$17,213.82
Bank Stock Tax	\$104,000.00	\$134,929.00	-\$30,929.00
Recordation & Wills Tax	\$205,000.00	\$290,487.64	-\$85,487.64
Food & Beverage Tax	\$420,000.00	\$426,401.81	-\$6,401.81
Animal Licenses	\$5,750.00	\$5,178.00	\$572.00
Land Use Fees	\$20,000.00	\$41,829.01	-\$21,829.01
Transfer Fees	\$500.00	\$706.50	-\$206.50
Permit & Other Licenses	\$294,500.00	\$368,343.85	-\$73,843.85
Fines & Forfeitures	\$80,500.00	\$62,504.61	\$17,995.39
Bank Interest	\$75,000.00	\$113,707.75	-\$38,707.75
Rev. From the Use of Property	\$50,000.00	\$68,686.00	-\$18,686.00
Court Costs	\$18,900.00	\$3,903.10	\$14,996.90
Commonwealth Atty Fees	\$1,250.00	\$1,166.55	\$83.45
Charges for Law Enforcement	\$300.00	\$316.05	-\$16.05
Charges Comm. Dev.	\$750.00	\$479.00	\$271.00
Local Rev. Agreements	\$3,500.00	\$4,419.51	-\$919.51
Local Rev. Agreements - Other	\$400.00	\$24,045.25	-\$23,645.25
Recovered Costs	\$44,800.00	\$68,684.25	-\$23,884.25
Non-Categorical Aid	\$1,570,331.00	\$1,536,551.68	\$33,779.32
Constitutional Officers	\$1,340,085.00	\$1,348,798.68	-\$8,713.68
Other Categorical Aid	\$127,300.00	\$164,791.51	-\$37,491.51
Public Safety	\$50,000.00	\$45,996.50	\$4,003.50
Fund Transfers	\$438,659.00	\$0.00	\$438,659.00
TOTAL	\$25,753,405.00	\$25,923,369.07	-\$169,964.07



King William County
Est. 1702

Board of Supervisors

County Administrator

William L. Hodges, First District
Travis J. Moskalski, Second District
Stephen K. Greenwood, Third District
C. Stewart Garber, Jr., Fourth District
Edwin H. Moren, Jr., Fifth District

GENERAL FUND EXPENDITURE CATEGORY	FY2020 EXPENSE		APPROPRIATED VS
	APPROPRIATED AMOUNT	Y-T-D EXPENDITURES	ACTUAL EXPENDITURES DIFFERENCE
General/Financial Administration	\$ 1,580,185.00	\$ 1,732,606.39	\$ (152,421.39)
Board of Elections	\$ 190,923.00	\$ 182,619.12	\$ 8,303.88
Courts	\$ 353,909.00	\$ 314,261.30	\$ 39,647.70
Commonwealth's Attorney	\$ 336,925.00	\$ 302,565.68	\$ 34,359.32
Law Enforcement	\$ 2,775,946.00	\$ 2,462,428.64	\$ 313,517.36
Fire and Rescue Services	\$ 1,286,302.00	\$ 1,733,763.13	\$ (447,461.13)
Correction and Detention	\$ 991,535.00	\$ 864,630.86	\$ 126,904.14
Inspections	\$ 187,571.00	\$ 186,532.42	\$ 1,038.58
Other Protection	\$ 142,080.00	\$ 126,983.36	\$ 15,096.64
Sanitation and Waste Removal	\$ 884,681.00	\$ 872,821.58	\$ 11,859.42
Maintenance/Building/Grounds	\$ 716,623.00	\$ 792,202.26	\$ (75,579.26)
Health and Special Needs	\$ 183,007.00	\$ 183,007.00	\$ -
Community Aid	\$ 758,312.00	\$ 738,500.01	\$ 19,811.99
Planning and Community Development	\$ 571,881.00	\$ 565,469.69	\$ 6,411.31
Environmental Management	\$ 46,936.00	\$ 24,876.29	\$ 22,059.71
Miscellaneous	\$ 710,193.00	\$ 825,890.93	\$ (115,697.93)
Clearing Accounts	\$ -	\$ -	\$ -
Transfers	\$ 13,858,128.00	\$ 13,736,014.95	\$ 122,113.05
Budget Adjustments	\$ 262,069.83	\$ -	\$ 262,069.83
TOTAL	\$ 25,837,206.83	\$ 25,645,173.61	\$ 395,883.56



King William County
Est. 1702

Board of Supervisors

County Administrator

William L. Hodges, First District
Travis J. Moskalski, Second District
Stephen K. Greenwood, Third District
C. Stewart Garber, Jr., Fourth District
Edwin H. Moren, Jr., Fifth District

REVENUE CATEOGRY <u>OTHER FUNDS</u>	FY2020 REVENUE		APPROPRIATED VS
	APPROPRIATED AMOUNT	Y-T-D REVENUE COLLECTED	ACTUAL REVENUE DIFFERENCE
School Reserve Fund - 190	\$200,000.00	\$0.00	\$200,000.00
Virginia Public Assistance (Social Services) - 201	\$1,443,551.00	\$1,184,620.73	\$258,930.27
CARES Act - 202	\$1,496,097.00	\$1,496,106.64	-\$9.64
Regional Animal Shelter - 204	\$315,645.92	\$327,565.75	-\$11,919.83
School Operating Fund - 205	\$26,662,545.78	\$26,794,408.56	-\$131,862.78
School Textbook Fund - 206	\$360,000.00	\$145,932.00	\$214,068.00
School Cafeteria Fund - 207	\$939,430.00	\$757,428.73	\$182,001.27
Forfeiture Asset Revenue - Sheriff's Office - 208	\$5,000.00	\$826.23	\$4,173.77
Forfeiture Asset Revenue - Commonwealth Attorney's Office - 209	\$1,000.00	\$93.15	\$906.85
Four-For-Life - 210	\$18,000.00	\$19,887.92	-\$1,887.92
Fire Programs - 211	\$39,000.00	\$45,997.00	-\$6,997.00
Victim Witness Program - 213	\$113,819.00	\$86,971.93	\$26,847.07
Childrens Services Act - 220	\$1,398,362.00	\$987,980.77	\$410,381.23
Employee Recognition Fund - 221	\$2,000.00	\$5,542.21	-\$3,542.21
Leave Pay Out Fund - 222	\$30,000.00	\$2,241.06	\$27,758.94
Emergency Management Services Billing Fund - 240	\$307,253.00	\$164,304.15	\$142,948.85
Cash Proffer Fund - 305	\$450,000.00	\$493,617.58	-\$43,617.58
Capital Improvement Plan Fund - 310	\$2,928,068.09	\$1,696,201.88	\$1,231,866.21
School Capital Improvement Plan Fund - 315	\$2,140,690.00	\$777,807.62	\$1,362,882.38
Debt Service Fund - 401	\$2,410,995.03	\$2,404,880.95	\$6,114.08



King William County
Est. 1702

Board of Supervisors

County Administrator

William L. Hodges, First District
Travis J. Moskalski, Second District
Stephen K. Greenwood, Third District
C. Stewart Garber, Jr., Fourth District
Edwin H. Moren, Jr., Fifth District

REVENUE CATEOGRY <u>OTHER FUNDS</u>	FY2020 REVENUE		APPROPRIATED VS
	APPROPRIATED AMOUNT	Y-T-D REVENUE COLLECTED	ACTUAL REVENUE DIFFERENCE
Water Fund - 501	\$550,000.00	\$632,087.79	-\$82,087.79
Sewer Fund - 502	\$175,000.00	\$663,270.00	-\$488,270.00
Parks and Recreation Fund - 503	\$284,408.00	\$272,937.76	\$11,470.24
School Health Insurance Fund - 606	\$3,426,000.00	\$3,486,327.08	-\$60,327.08
School Regional Alternative Education Fund - 705	\$516,224.00	\$545,111.27	-\$28,887.27
School Regional Adult Education Fund - 710	\$252,110.00	\$269,443.10	-\$17,333.10
State Sales Tax Fund - 734	\$2,885,361.00	\$3,145,902.68	-\$260,541.68
VJCCA Fund - 737	\$186,249.00	\$172,715.50	\$13,533.50
Project Life Saver Fund - 790	\$5,500.00	\$1,200.00	\$4,300.00
DARE Fund - 791	\$900.00	\$3,487.40	-\$2,587.40
Sheriff's Donation Fund - 792	\$1,250.00	\$1,010.00	\$240.00
Fire & EMS Donation Fund - 793	\$0.00	\$2,807.39	-\$2,807.39
Horse Rescue Fund - 794	\$0.00	\$0.00	\$0.00
TOTAL	\$49,544,458.82	\$46,588,714.83	\$2,955,743.99



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EXPENDITURE CATEOGRY <u>OTHER FUNDS</u>	FY2020 EXPENSE		APPROPRIATED VS
	APPROPRIATED	Y-T-D EXPENSE	ACTUAL EXPENSE
			DIFFERENCE
School Reserve Fund - 190	\$200,000.00	\$177,807.62	\$22,192.38
Virginia Public Assistance (Social Services) - 201	\$1,390,972.00	\$1,248,054.01	\$142,917.99
CARES ACT Relief Funds	\$1,496,097.00	\$341,413.26	\$1,154,683.74
Regional Animal Shelter - 204	\$315,645.92	\$330,833.04	-\$15,187.12
School Operating Fund - 205	\$26,670,406.00	\$25,853,225.91	\$817,180.09
School Textbook Fund - 206	\$360,000.00	\$309,790.36	\$50,209.64
School Cafeteria Fund - 207	\$939,430.00	\$860,828.07	\$78,601.93
Forfeiture Asset Revenue - Sheriff's Office - 208	\$5,000.00	\$0.00	\$5,000.00
Forfeiture Asset Revenue - Commonwealth			
Attorney's Office - 209	\$1,000.00	\$994.78	\$5.22
Four-For-Life - 210	\$18,000.00	\$9,793.87	\$8,206.13
Fire Programs - 211	\$39,000.00	\$46,687.10	-\$7,687.10
Victim Witness Program - 213	\$113,819.00	\$89,500.14	\$24,318.86
Childrens Services Act - 220	\$1,398,362.00	\$960,986.95	\$437,375.05
Employee Recognition Fund - 221	\$2,000.00	\$1,939.81	\$60.19
Leave Pay Out Fund - 222	\$30,000.00	\$83,616.59	-\$53,616.59
Emergency Management Services Billing Fund - 240			
	\$307,253.00	\$184,405.37	\$122,847.63
Cash Proffer Fund - 305	\$450,000.00	\$450,645.00	-\$645.00
Capital Improvement Plan Fund - 310	\$2,928,068.09	\$1,904,993.59	\$1,023,074.50
School Capital Improvement Plan Fund - 315	\$2,140,690.00	\$1,793,102.64	\$347,587.36
Debt Service Fund - 401	\$2,410,996.03	\$2,420,680.24	-\$9,684.21
Water Fund - 501	\$550,000.00	\$323,100.63	\$226,899.37
Sewer Fund - 502	\$175,000.00	\$41,801.67	\$133,198.33
Parks and Recreation Fund - 503	\$284,408.00	\$226,509.09	\$57,898.91
School Health Insurance Fund - 606	\$3,426,000.00	\$3,923,890.31	-\$497,890.31
School Regional Alternative Education Fund - 705	\$516,224.00	\$418,952.72	\$97,271.28
School Regional Adult Education Fund - 710	\$252,110.00	\$255,076.63	-\$2,966.63
State Sales Tax Fund - 734	\$2,885,361.00	\$3,145,902.68	-\$260,541.68
VJCCA Fund - 737	\$186,249.00	\$170,312.03	\$15,936.97
Project Life Saver Fund - 790	\$5,500.00	\$5,117.57	\$382.43
DARE Fund - 791	\$900.00	\$0.00	\$900.00
Sheriff's Donation Fund - 792	\$1,250.00	\$385.36	\$864.64
Fire & EMS Donation Fund - 793	\$0.00	\$0.00	\$0.00
Horse Rescue Fund - 794	\$0.00	\$2,100.00	-\$2,100.00
TOTAL	\$49,499,741.04	\$45,582,447.04	\$3,917,294.00



King William County
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King William County
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MEMO

DATE: September 28, 2020
TO: King William County Board of Supervisors
FROM: Bobbie Tassinari, County Administrator
RE: Board of Equalization for 2021 Assessment

SUMMARY

- Each supervisor is responsible for obtaining a member from his or her district. In addition, two (2) alternates are recommended to be named as well. There are certain requirements for appointing members to the BOE (VAC §58.1-3374):
 - All members shall be residents of King William County, a majority of whom shall be property owners in the county
 - Thirty percent of the members of the board shall be commercial or residential real estate appraisers, other real estate professionals, builders, developers, or legal or financial professionals, and at least one such member shall sit in all cases involving commercial, industrial or multi-family residential property, unless waived by the taxpayer
 - In order to be eligible for appointment, each prospective member of such board shall attend and participate in the basic course of instruction given by the Department of Taxation under § 58.1-206
- Pass a resolution recommending the appointment of members to the Board of Equalization. (DRAFT Resolution Attached).
- Approve the daily reimbursement rate of \$135.



King William County
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- Authorize the Board of Equalization to act under King William County Ordinance 70.46 – *Hearings of the board of equalization*. The board of equalization shall sit for hearing the applications of property owners for correction of their assessment(s). In no event shall such hearings be held earlier than 60 days after the date the assessing officer has completed hearings. The board of equalization shall provide notices as required by Code of Virginia, § 58.1-3378, of the place and time of its sittings to equalize real estate assessments and to those filing appeals notice in accordance with [Code of Virginia,] § 58.1-3331. All property owners wishing to be heard must file an application for hearing within 45 days of the termination of hearings by the assessing officer. Forms for such application shall be available at the office of the assessing officer and no property owner who fails to meet the filing deadline shall be heard. The board of equalization shall conduct hearings on a continuing basis and conclude its work by April 1 of the year in which it was appointed. In the event that the circuit court shall grant an extension of time for the completion of reassessments pursuant to the Code of Virginia, § 58.1-3257, all times set out in this section shall automatically be extended likewise

BACKGROUND

King William County contracted with BrightMinds, LLC to perform the reassessment (6-year period) and the process is nearing completion. Notices are expected to be sent to property owners no later than October 2nd and public hearings will start on Monday, October 19th and end on Friday, October 30th. These public hearings will run Monday through Friday, 8:30 a.m. to 4:00 p.m. Starting the first of the 2021 year, the Board of Equalization (BOE) will review citizen appeals of the assessment if they have not found satisfaction during the BrightMinds, LLC review period (10/19 – 10/30/2020).

Per the Code of Virginia, §58.1, Article 14 the BOE has specific powers that are limited to the review of real estate taxation.

- The BOE serves a term of one year and will end December 31, 2021
- Is required to attend training as a condition of their appointment which will need to be concluded prior to the end of 2020 (web-based)
- The BOE will meet for a two-week period in February/March of 2021
- The BOE will meet again to submit a report to the Board of Supervisors (BOS) on their actions in late March/early April



King William County
Est. 1702

Board of Supervisors

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- The BOE members will be required to be available for three (3) additional meetings, one every three (3) months if necessary, during 2021

Members of the BOE are compensated for their service and the compensation is fixed by the BOS and paid out of the General Fund. County staff is recommending each appointee be paid \$135 for each day/meeting they attend (VAC §58.1-3375). A resolution will be presented to the Board of Supervisors setting the compensation level.

The BOS provides the Circuit Court with their recommendations for appointment of BOE members plus two alternates. The Deputy Clerk will serve as the secretary/assistant to the BOE.

ACTIONS REQUIRED

Be prepared to make your recommendation as to who should serve on the Board of Equalization from your District with a recommendation for an alternate as well. Please notify Olivia Lawrence at 804-769-4927 or deputyclerk@kingwilliamcounty.us of your recommendation with their contact information to include home address, email address, and phone number.

More information about the Board of Equalization can be found online through the Virginia Department of Taxation or a Virginia Department of Taxation Board of Equalization Manual may be emailed to you by contacting Olivia Lawrence.

ATTACHMENT

- DRAFT Resolution 20-**XX** Recommendations of Appointments to the King William County Board of Equalization

RESOLUTION #20-XX

**RECOMMENDATIONS OF APPOINTMENTS
TO THE KING WILLIAM COUNTY BOARD OF EQUALIZATION**

WHEREAS, it is necessary for the Board of Supervisors of King William County to recommend the appointments of members to the King William County Board of Equalization; and

WHEREAS, § 58.1-3370 of the Code of Virginia provides for the appointment of members of the Board of Equalization by the Circuit Court of King William County; and

WHEREAS, § 58.1-3374 of the Code of Virginia calls for the number of members to be not less than three (3) or more than five (5) with two (2) alternates;

NOW, THEREFORE, BE IT RESOLVED, the Board of Supervisors of King William County, Virginia, hereby recommends to the Circuit Court of King William County the following five (5) individuals to serve as members of the King William County Board of Equalization to include two (2) alternates; each for a term to expire one year after the effective date of the reassessment for which they were appointed, and to pay each member \$135 per meeting attended:

First District: **NAME, ADDRESS**

Second District: **NAME, ADDRESS**

Third District: **NAME, ADDRESS**

Fourth District: **NAME ADDRESS**

Fifth District: **NAME, ADDRESS**

Alternate #1: **NAME, ADDRESS**

Alternate #2: **NAME, ADDRESS**

Adopted this **DAY, MONTH, YEAR**

**Regional Animal Shelter
Animal Activities Report
August 2020**

Dogs Received	Stray		Seized		Bite Cases		Surrendered		Other		Total	
	Month	YTD	Month	YTD	Month	YTD	Month	YTD	Month	YTD	Month	YTD
Month	16	77	0	0	0	0	0	6	0	0	16	83
KW Animal Control	4	34	0	45	0	0	0	3	0	6	4	88
K & Q Animal Control	2	17	0	0	0	0	3	30	0	0	5	47
King William Citizens	1	17	0	0	0	0	2	14	0	0	3	31
Other	0	0	0	0	0	0	0	0	0	3	0	3
Totals	23	145	0	45	0	0	5	53	0	9	28	252
Disposition (Dogs)	Reclaimed		Adopted		Transferred		Euthanized		Other		Total	
	Month	YTD	Month	YTD	Month	YTD	Month	YTD	Month	YTD	Month	YTD
Month	12	67	5	39	11	113	0	32	0	1	28	252
Cats Received	Stray		Seized		Bite Cases		Surrendered		Other		Total	
	Month	YTD	Month	YTD	Month	YTD	Month	YTD	Month	YTD	Month	YTD
Month	4	33	0	0	0	0	16	24	0	4	20	61
KW Animal Control	2	7	0	0	0	0	0	1	0	5	2	13
K & Q Animal Control	14	22	0	0	0	0	10	45	0	0	24	67
King William Citizens	4	15	0	0	0	0	0	19	0	0	4	34
King & Queen Citizens	0	0	0	0	0	0	0	0	0	0	0	0
Other	24	77	0	0	0	0	26	89	0	9	50	175
Totals												
Disposition (Cats)	Reclaimed		Adopted		Transferred		Euthanized		Other		Total	
	Month	YTD	Month	YTD	Month	YTD	Month	YTD	Month	YTD	Month	YTD
Month	0	5	7	35	33	86	9	47	1	2	50	175
Feral Cats	Month	YTD	Other Species Handled									
Month	6	32	Month									
Month			YTD									
Month			0	0	0	0	0	0	0	0	0	0
6 dogs transferred in from Gloucester Co. (KQ dogs) 2/20; 3 dogs transferred in from New Kent Co. 2/20; 5 kittens born at RAS 4/20												
4 kittens born at RAS 6/20												
Other Received Explanation												
1 puppy died at RAS 3/20; 1 kitten died at RAS 6/20; 1 kitten died at RAS 8/20												
Other Disposition Explanation												
Animals On Hand	9/1/20											
Dogs	11	Cats	20	Other Species	0							

Regional Animal Shelter 2020 Monetary and In-Kind Donation Record

Month	Monetary Donations	YTD Monetary Donations	In-Kind Donation Value	YTD In-Kind Donation Value
January	\$ 406.00	\$ 406.00	\$ 560.00	\$ 560.00
February	\$ 195.00	\$ 601.00	\$ 420.00	\$ 980.00
March	\$ 230.00	\$ 831.00	\$ 160.00	\$ 1,140.00
April	\$ 1,633.68	\$ 2,464.68	\$ 620.00	\$ 1,760.00
May	\$ 925.00	\$ 3,389.68	\$ 557.00	\$ 2,317.00
June	\$ 2,038.15	\$ 5,427.83	\$ 440.00	\$ 2,757.00
July	\$ 2,922.00	\$ 8,349.83	\$ 1,300.00	\$ 4,057.00
August	\$ 5,105.00	\$ 13,454.83	\$ 1,029.00	\$ 5,086.00
September				
October				
November				
December				

King William County Building Report
August 2020

PERMIT TYPE	NUMBER OF PERMITS	VALUE	FEE	STATE LEVY	PLAN REVIEW FEE	E & S INSP FEE	RE INSP FEE OTHER FEES	TOTAL FEES	YTD FEES
RESIDENTIAL									
Building Permits	24	2,600,831.46	8,805.00	274.60	4,852.00		150.00	14,081.60	93,712.12
Electrical Permits	19	61,750.00	1,953.00	39.06				1,992.06	15,576.83
Gas Permits	21	12,532.00	2,100.00	40.00				2,140.00	10,559.12
Plumbing Permits	5	21,500.00	500.00	10.00				510.00	9,734.88
Mechanical Permits	8	54,525.44	908.00	18.16				926.16	11,503.04
Demolition	1	11,000.00	100.00	2.00				102.00	1,120.00
Total Residential Permits	78	2,762,138.90	14,366.00	383.82	4,852.00		150.00	19,751.82	142,205.99
COMMERCIAL									
Building Permits	1	169,398.00	875.00	17.50	175.00			1,067.50	293,308.67
Electrical Permits	1	10,000.00	120.00	2.40				122.40	2,282.40
Gas Permits									306.00
Plumbing Permits	1	10,950.00	124.00	2.48				126.48	675.68
Mechanical Permits	3	107,248.00	401.00	8.02	36.20			445.22	1,581.78
Total Commerical Permits	6	297,596.00	1,520.00	30.40	211.20			1,761.60	298,154.53
Land Disturbance Permits	15		2,250.00					2,250.00	23,563.70
Commerical Land Disturbance Permits								0.00	1,650.00
Tenant Upfit Permit								0.00	0.00
Total Misc. Permits	15		2,250.00					2,250.00	25,213.70
PERMIT TOTALS	99	3,059,734.90	18,136.00	414.22	5,063.20	0.00	150.00	23,763.42	465,574.22

NEW CONSTRUCTION PERMIT VALUE					AVERAGE BUILDING SIZE	
	MONTHLY	VALUE	YTD PERMIT	YTD VALUE		
Stick Built Home	14	2,320,000.00	99	13,354,875.00	New Dwelling	2,592
Manufactured Housing			1	2,757,566.00	Commerical Buildings	
TOTAL	14	2,320,000.00	100	16,112,441.00		
Commerical/Industrial Buildings			10	6,548,186.00		
TOTAL NEW BULDINGS	14	2,320,000.00	110	21,662,627.00		

CERTIFICATE OF OCCUPANCY		
	MONTHLY	YTD PERMIT
Single Family Dwelling	9	86
Commerical		1
TOTAL CO'S	9	87

INSPECTIONS		
	MONTHLY	YTD INSPECTIONS
Building Inspections	369	2840
Zoning Inspections	33	443
TOTAL INSPECTIONS	402	3283

WAIVED FEES	
SCHOOL OR COUNTY PROJECTS	YTD
Residential Fees	\$150.00
Commerical Fees	\$3,620.48
Total Waived Fees	\$3,770.48



Fredericksburg

King William County Board of Supervisors August 2020 VDOT Transportation Briefing

Construction Projects Completed

Asphalt Paving Routes and Cape Seal Routes have been completed.

UPC 110112 – Route 632 over Harrison’s Creek – completed, open to traffic.

Construction Projects Underway

Route 30 over Pamunkey River – Eltham Bridge Conduit Repair under construction

UPC 109466 – Route 30 and 360 Intersection Improvements, under construction

Construction Projects

Upcoming Unpaved Road Projects on Secondary Six Year Plan:

As a reminder the board prioritized seven roads on the six-year plan, they are listed in priority order below.

Route 608 Hazelwood Road – UPC 110089 – December 2022

Route 637 White Oak Landing Road – UPC 114817 – March 2022

Route 634 Kentucky Road – UPC 114818 – March 2023

Route 633 Sandy Point Road – UPC 114819 – March 2024

Route 617 W. Spring Forest Road – UPC 115626 – March 2024

Route 624 Trimmers Shop Road – UPC 114820 – March 2024

Route 621 Green Level Road – UPC 115628 – March 2025

Resurfacing Routes 2020

Surface Treatment Routes

Route 609 – Smokey Road

Route 622 – Hills Fork Road

Route 645 – Moorefield Road

Construction Projects Next 24 Months

UPC 106179 – Route 600 Turn lane addition at Route 360, planned start Fall 2020 – STP funds

Bridge Projects next 24 Months

Route 608 over Dorrell Creek – Culvert Replacement planned start September 2020

Supervisor Requests

None

Traffic Engineering Requests

None

Maintenance Operation Highlights

Completed Projects

- Routes 30 and 360 Shoulder Repair
- Countywide Ditching from Storm
- Countywide Storm Debris Cleanup
- Unpaved road maintenance countywide
- Patch potholes countywide

Upcoming Projects

- Contractor Primary Mowing
- State Force Secondary mowing underway
- Routes 620 and 658 Boom Axing
- Route 609 Shoulder Repair
- Routes 641 and 1135 Ditching
- Brush Cutting countywide
- Unpaved Road maintenance throughout the county
- Continue to patch potholes Countywide

Land Use Highlights

- Site Plan reviews completed: 0
- Subdivision reviews completed: 0
- Average number of days per review: 0
- Number of permits issued: 4
- Number of permits completed: 2

Contact for questions or concerns:

Joyce M. McGowan

Residency Administrator

(804) 286-3115

joyce.mcgowan@vdot.virginia.gov

Ron Peaks

Assistant Residency Administrator

(804) 286-3118

ronald.peaks@vdot.virginia.gov

Drop Off Recycling
 Site Detail
 July 2020
 King William County

	Request Date	Pull Date	Delivery Date	Location	Weight	Paper Revenue	Containers Fee
Epworth							
Paper	No Pulls						
Containers	31-Jul	31-Jul	31-Jul	TFC	2800		\$47.60
				Total	2800		\$47.60
				Average	2800		\$47.60

Landfill							
Paper	No Pulls						
Containers	20-Jul	20-Jul	21-Jul	TFC	3080		\$52.36
				Total	3080		\$52.36
				Average	3080		\$52.36

Transfer Station							
Paper	18-Jun	22-Jun	22-Jul	BTR	7380	\$55.42	
				Total	7380	\$55.42	
				Average	7380	\$55.42	
Containers	8-Jul	8-Jul	10-Jul	TFC	3040		\$51.68
	17-Jul	17-Jul	27-Jul	TFC	2760		\$46.92
	29-Jul	29-Jul	31-Jul	TFC	2460		\$41.82
				Total	8260		\$140.42
				Average	2753		\$46.81

VFW Road							
Paper	No Pulls						
Containers	10-Jul	10-Jul	21-Jul	TFC	2880		\$48.96
				Total	2880		\$48.96
				Average	2880		\$48.96

Drop Off Recycling

King William

Number of Collections

FY 20	Epworth		Landfill		VFW Road		Transfer Station		Total	
	Paper	Container	Paper	Container	Paper	Container	Paper	Container	Paper	Container
July	0	2	0	0	0	1	0	3	0	6
August	1	1	0	1	1	1	0	3	2	6
September	0	1	0	0	0	1	0	2	0	4
October	0	1	0	1	0	1	0	3	0	6
November	0	1	1	0	0	0	3	2	4	3
December	1	1	0	1	1	1	0	3	2	6
January	0	1	0	0	0	1	0	3	0	5
February	0	1	0	1	0	1	1	2	1	5
March	0	2	0	0	0	1	0	2	0	5
April	1	1	0	1	1	1	1	3	3	6
May	0	1	0	0	0	1	0	2	0	4
June	0	2	0	1	0	1	1	4	1	8
Totals	3	15	1	6	3	11	6	32	13	64

FY 21	Epworth		Landfill		VFW Road		Transfer Station		Total	
	Paper	Container	Paper	Container	Paper	Container	Paper	Container	Paper	Container
July	0	1	0	1	0	1	1	3	1	6
August	0	0	0	0	0	0	0	0	0	0
September	0	0	0	0	0	0	0	0	0	0
October	0	0	0	0	0	0	0	0	0	0
November	0	0	0	0	0	0	0	0	0	0
December	0	0	0	0	0	0	0	0	0	0
January	0	0	0	0	0	0	0	0	0	0
February	0	0	0	0	0	0	0	0	0	0
March	0	0	0	0	0	0	0	0	0	0
April	0	0	0	0	0	0	0	0	0	0
May	0	0	0	0	0	0	0	0	0	0
June	0	0	0	0	0	0	0	0	0	0
Totals	0	1	0	1	0	1	1	3	1	6

Drop Off Recycling

**King William
Total Weights
(Pounds)**

FY 20	Epworth		Landfill		VFW Road		Transfer Station		Total	
	Paper	Container	Paper	Container	Paper	Container	Paper	Container	Paper	Container
July	0	5,240	0	0	0	3,420	0	7,800	0	16,460
August	14,200	2,660	0	2,800	15,500	2,540	0	8,120	29,700	16,120
September	0	2,620	0	0	0	2,400	0	5,320	0	10,340
October	0	2,400	0	2,240	0	2,280	0	7,660	0	14,580
November	0	3,020	11,820	0	0	0	32,520	6,020	44,340	9,040
December	9,960	2,380	0	2,360	12,140	3,360	0	9,620	22,100	17,720
January	0	3,360	0	0	0	2,860	0	8,460	0	14,680
February	0	2,700	0	2,600	0	2,540	9,460	5,960	9,460	13,800
March	0	5,300	0	0	0	3,020	0	5,960	0	14,280
April	10,800	2,880	0	2,300	7,000	2,060	8,360	8,400	26,160	15,640
May	0	2,840	0	0	0	2,340	0	5,860	0	11,040
June	0	5,300	0	2,760	0	3,220	8,920	12,020	8,920	23,300
Totals	34,960	40,700	11,820	15,060	34,640	30,040	59,260	91,200	140,680	177,000

FY 21	Epworth		Landfill		VFW Road		Transfer Station		Total	
	Paper	Container	Paper	Container	Paper	Container	Paper	Container	Paper	Container
July	0	2,800	0	3,080	0	2,880	7,380	8,260	7,380	17,020
August	0	0	0	0	0	0	0	0	0	0
September	0	0	0	0	0	0	0	0	0	0
October	0	0	0	0	0	0	0	0	0	0
November	0	0	0	0	0	0	0	0	0	0
December	0	0	0	0	0	0	0	0	0	0
January	0	0	0	0	0	0	0	0	0	0
February	0	0	0	0	0	0	0	0	0	0
March	0	0	0	0	0	0	0	0	0	0
April	0	0	0	0	0	0	0	0	0	0
May	0	0	0	0	0	0	0	0	0	0
June	0	0	0	0	0	0	0	0	0	0
Totals	0	2,800	0	3,080	0	2,880	7,380	8,260	7,380	17,020

Drop Off Recycling

**Total Weights
(Pounds)**

FY 20

	Paper	Container
July	133,640	105,020
August	158,040	107,620
September	116,240	79,620
October	128,700	104,220
November	150,440	71,700
December	195,920	114,020
January	85,520	94,720
February	117,960	89,460
March	69,640	87,880
April	171,520	111,840
May	43,100	101,260
June	129,400	144,700
Totals	1,500,120	1,212,060

FY 21

	Paper	Container
July	92,860	124,780
August	0	0
September	0	0
October	0	0
November	0	0
December	0	0
January	0	0
February	0	0
March	0	0
April	0	0
May	0	0
June	0	0
Totals	92,860	124,780

**Drop Off Recycling
Material Revenue and Fees
FY 21**

King William

	Mixed Paper Revenue	Commingled Containers Fee	Total Revenue
July	\$55.42	\$289.34	-\$233.92
August	\$0.00	\$0.00	\$0.00
September	\$0.00	\$0.00	\$0.00
October	\$0.00	\$0.00	\$0.00
November	\$0.00	\$0.00	\$0.00
December	\$0.00	\$0.00	\$0.00
January	\$0.00	\$0.00	\$0.00
February	\$0.00	\$0.00	\$0.00
March	\$0.00	\$0.00	\$0.00
April	\$0.00	\$0.00	\$0.00
May	\$0.00	\$0.00	\$0.00
June	\$0.00	\$0.00	\$0.00
Total	\$55.42	\$289.34	-\$233.92

**Drop Off Recycling
Material Revenue and Fees
FY 21**

Paper Revenue

	Essex Paper	King & Queen Paper	King William Paper	Mathews Paper	Middlesex Paper	Total Paper Revenue
July	\$0.00	\$0.00	\$55.42	\$80.06	\$142.09	\$277.57
August	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
September	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
October	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
November	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
December	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
January	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
February	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
March	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
April	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
June	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$0.00	\$55.42	\$80.06	\$142.09	\$277.57

Containers Processing Fees

	Essex Containers	King & Queen Containers	King William Containers	Mathews Containers	Middlesex Containers	Total Containers Fees
July	\$366.52	\$111.18	\$289.34	\$397.80	\$595.68	\$1,760.52
August	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
September	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
October	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
November	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
December	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
January	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
February	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
March	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
April	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
June	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$366.52	\$111.18	\$289.34	\$397.80	\$595.68	\$1,760.52

**Drop Off Recycling
Material Delivery to Sonoco**

FY 21

	Material Delivered (Pounds)	
	Paper	Paper Revenue
July	16,040	\$160.40
August	0	\$0.00
September	0	\$0.00
October	0	\$0.00
November	0	\$0.00
December	0	\$0.00
January	0	\$0.00
February	0	\$0.00
March	0	\$0.00
April	0	\$0.00
May	0	\$0.00
June	0	\$0.00
Totals	16,040	\$160.40

**Drop Off Recycling
Material Delivery to Butler Paper**

FY 21

	Material Delivered (Pounds)	
	Paper	Paper Revenue
July	76,820	\$1,357.24
August	0	\$0.00
September	0	\$0.00
October	0	\$0.00
November	0	\$0.00
December	0	\$0.00
January	0	\$0.00
February	0	\$0.00
March	0	\$0.00
April	0	\$0.00
May	0	\$0.00
June	0	\$0.00
Totals	76,820	\$1,357.24

**Drop Off Recycling
Material Delivery to TFC Recycling**

FY 21

	Material Delivered (Pounds)		Containers Fee	Paper Revenue
	Containers	Paper		
July	124,780	0	\$2,121.26	\$0.00
August	0	0	\$0.00	\$0.00
September	0	0	\$0.00	\$0.00
October	0	0	\$0.00	\$0.00
November	0	0	\$0.00	\$0.00
December	0	0	\$0.00	\$0.00
January	0	0	\$0.00	\$0.00
February	0	0	\$0.00	\$0.00
March	0	0	\$0.00	\$0.00
April	0	0	\$0.00	\$0.00
May	0	0	\$0.00	\$0.00
June	0	0	\$0.00	\$0.00
Totals	124,780	0	\$2,121.26	\$0.00

VPPSA Drop Off Recycling

Total Weights (Pounds) FY 21

Corrugated Cardboard

	Weight (pounds)	Processor	Revenue
July	119,440	Butler Paper	\$5,246.34
August			
September			
October			
November			
December			
January			
February			
March			
April			
May			
June			
Total	119,440		\$5,246.34

VPPSA Drop Off Recycling

Total Weights (Pounds)

FY 21

Toter Collection Program

Mixed Paper

	Weight (pounds)	Processor	Revenue
July	0		\$0.00
August			
September			
October			
November			
December			
January			
February			
March			
April			
May			
June			
Total	0		\$0.00



September 2, 2020

Ms. Bobbie Tassinari
King William County, County Administrator
180 Horse Landing Road, #4
King William, VA 23086

**RE: Dominion Energy Virginia's Proposed Lanexa-Northern Neck 230 kV Transmission Line #224 Rebuild and New 230 kV Line Project, New Kent, King William, King and Queen, Essex and Richmond Counties, Virginia
Notice Pursuant to Va. Code § 15.2-2202 E**

Dear Ms. Tassinari:

Dominion Energy Virginia (the "Company") is proposing to rebuild its 230 kV transmission line, Line #224, which is located between the existing Lanexa Substation in New Kent County and Northern Neck Substation in Richmond County (collectively, the "Project"). Approximately 6 miles of the Project traverse King William County. The Project will replace aging infrastructure that is nearing the end of its service life and address future reliability concerns, thereby continuing to enable the Company to maintain safe and reliable electric service to customers. Specifically, the Project proposes to:

- i. Rebuild within an existing right-of-way or on Company-owned property, approximately 38.3 miles of the existing 41.3-mile long 230 kV Lanexa-Northern Neck Line #224, on double circuit structures. The remaining approximately 3.0 miles of Line #224 currently is being rebuilt as a partial rebuild of Line #224 ("Partial Rebuild Project"), which was approved and certificated by the State Corporation Commission (the "Commission") in Case No. PUR-2018-00090. This includes the Pamunkey River crossing (1.7 miles) and the Mattaponi River crossing (1.3 miles) of Line #224;
- ii. Install 40.5 miles of a new 230 kV Lanexa-Northern Neck Transmission Line collocated on double circuit structures with Line #224. This includes the addition of a second circuit to 1.29 miles of previously replaced single-circuit structures across the Pamunkey River (Partial Rebuild Project, Case No. PUR-2018-00090). The Mattaponi River crossing will already have both circuits installed as part of the Partial Rebuild Project;
- iii. Install a new, permanent substation in King and Queen County and perform additional work at the Lanexa, Dunnsville and Northern Neck Substations.

The Company is preparing an application for a Certificate of Public Convenience and Necessity ("CPCN") from the SCC. Pursuant to Va. Code § 15.2-2202, the Company is writing to notify King William County of the proposed Project in advance of this SCC filing. We respectfully request that you submit any comments or additional information you feel would have bearing on the Project within 30 days of receipt of this letter. Enclosed is an overview map of the Project. If you have any questions about this Project, you may contact me directly at (804) 310-9658 or lane.e.carr@dominionenergy.com. Dominion Energy Virginia appreciates your assistance with this project review and looks forward to any additional information you may have to offer.

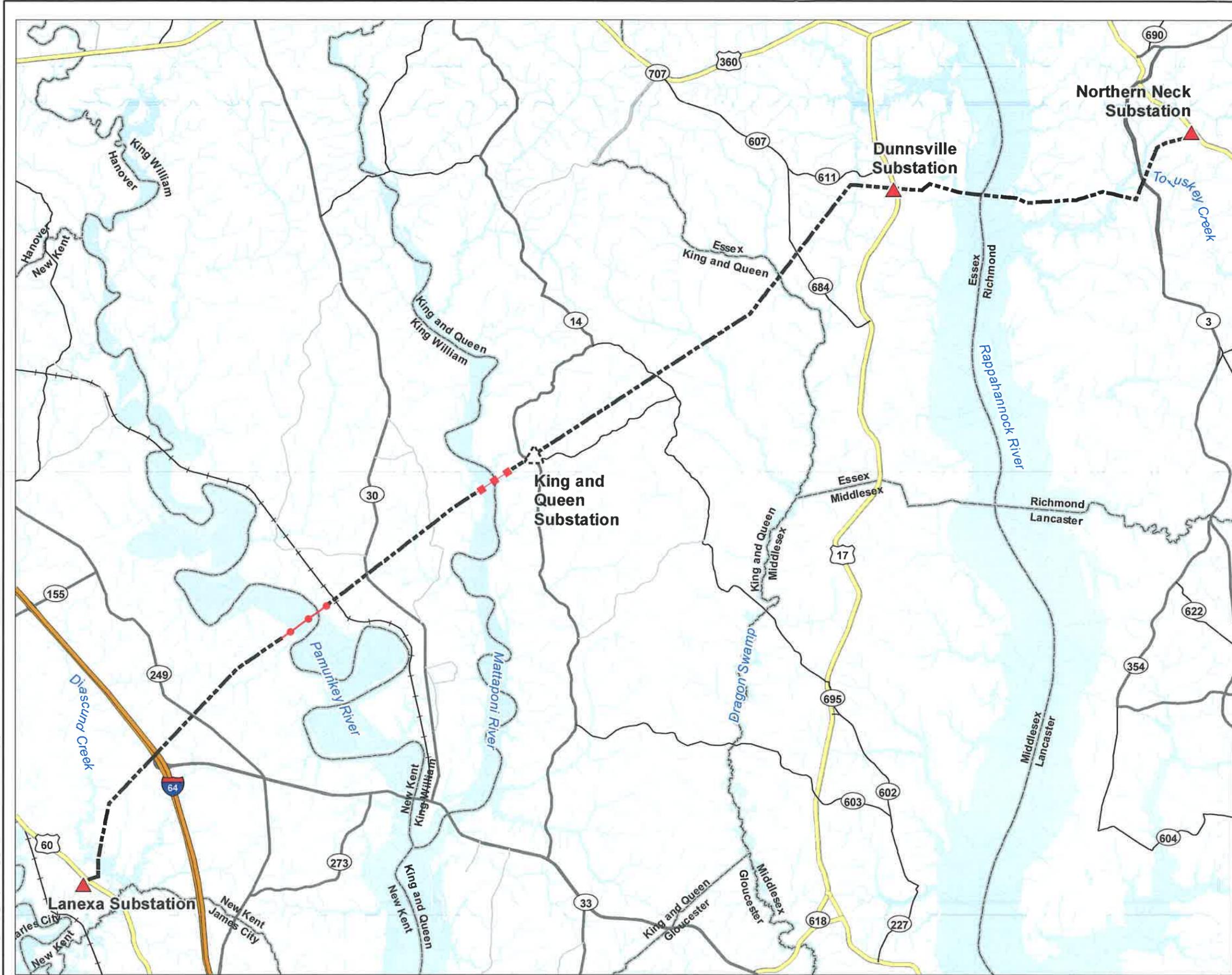
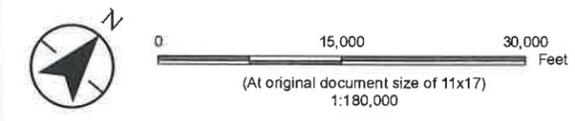


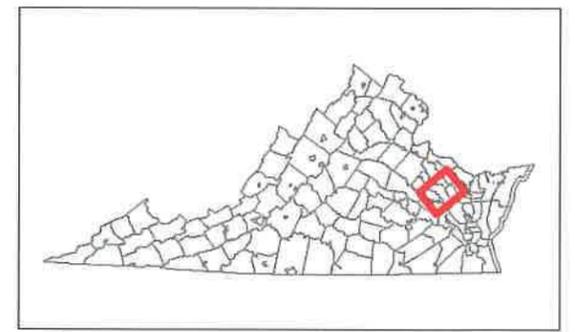
Figure No. **V.A**
 Title **Notification Map**

Client/Project 203401404
 Dominion Energy Virginia
 Lanexa-Northern Neck 230 kV Transmission Line #224
 Rebuild and New 230 kV Line

Project Location New Kent, King William, King and Queen, Essex, and Richmond Counties, Virginia
 Prepared by LJB on 2019-11-11
 TR by ECL on 2019-01-22
 IR by CPG on 2019-02-14



- Substation
- Proposed Substation
- Proposed 230 kV Line Rebuild and New 230 kV Circuit
- Project Centerline, Second Circuit Only (PUR-2018-00090)
- Structures and Two Circuits Previously Authorized (PUR-2018-00090)
- Railroad
- Freeway or Other Major Road
- Other Major Road
- Secondary Road
- Local Connecting Road
- Important Local Road



Notes
 1. Coordinate System NAD 1983 StatePlane Virginia South FIPS 4502 Feet
 2. Data Sources: Dominion Energy Virginia, Stantec, ESRI, NHD, DCR, U.S. National Transportation Atlas Railroads



U:\2019\104-003_20190914\01_2019-09-14.mxd Revised: 2020-06-01 By: jgrees

AGENDA ITEM 14.a.

CLOSED MEETING MOTIONS

PERSONNEL – In accordance with Section 2.2-3711(A)(1) of the code of Virginia, I move that the Board of Supervisors convene in Closed Meeting to consider a personnel matter involving the (choose from list below):

- 1. appointment of individuals to Boards and Commissions.
- 2. interview of a prospective candidate for employment

(or the)

- | | | |
|---|---|--|
| <input type="checkbox"/> 3. Employment | <input type="checkbox"/> 6. Promotion | <input type="checkbox"/> 9. Salary |
| <input type="checkbox"/> 4. Assignment | <input type="checkbox"/> 7. Performance | <input type="checkbox"/> 10. Discipline |
| <input type="checkbox"/> 5. Appointment | <input type="checkbox"/> 8. Demotion | <input type="checkbox"/> 11. Resignation |

of a specific public officer/appointee/employee.

PUBLIC PROPERTY – In accordance with Section 2.2-3711 (A)(3) of the Code of Virginia, I move that the Board of Supervisors convene in Closed Meeting regarding real property used for a public purpose, specifically pertaining to (choose one of the following):

- 1. the acquisition of real property for a public purpose.
- 2. the disposition of (name publicly held real property involved).

because discussion in an open meeting may adversely the bargaining position or negotiating strategy of the Board.

PROTECTION OF PRIVACY OF INDIVIDUALS – In accordance with Section 2.2-3711(A)(4) of the Code of Virginia, I move that the Board of Supervisors convene in Closed Meeting regarding a personal matter not related to public business in order to protect the privacy of individuals.

PROSPECTIVE BUSINESS OR INDUSTRY OR EXPANSIONS OF EXISTING BUSINESS OR INDUSTRY – In accordance with Section 2.2-3711(A)(5) of the Code of Virginia, I move that the Board of Supervisors convene in Closed Meeting to discuss a prospective business or industry or expansion of an existing business or industry where no previous announcement has been made.

INVESTING OF PUBLIC FUNDS – In accordance with Section 2.2-3711(A)(6) of the Code of Virginia, I move that the Board of Supervisors convene in Closed Meeting to discuss the investing of public funds where competition or bargaining is involved and where discussion in open session would adversely affect the financial interest of the County.

LEGAL MATTERS – In accordance with Section 2.2-3711(A)(7) of the Code of Virginia, I move that the Board of Supervisors convene in Closed Meeting to (choose one of the following):

- 1. consult with legal counsel, consultants, and/or staff on a matter of actual litigation in which the County is involved.
- 2. consult with legal counsel, consultants, and/or staff on a matter of probable litigation in which the County may become involved.

because discussion in an open meeting may adversely the litigation position or negotiating strategy of the Board.

LEGAL MATTERS – In accordance with Section 2.2-3711(A)(8) of the Code of Virginia, I move that the Board of Supervisors convene in Closed Meeting to consult with legal counsel on a specific legal matter (identify matter in general terms at a minimum) requiring the provision of legal advice by counsel.

HAZARDOUS WASTE SITING – In accordance with Section 2.2-3711(A)(14) of the Code of Virginia, I move that the Board of Supervisors convene in Closed Meeting to discuss the terms, conditions, and provisions of a hazardous waste siting agreement after a finding in open meeting that an open meeting will have an adverse effect upon the negotiating position of the Board or the establishment of the terms, conditions and provisions of the siting agreement, or both.

TERRORIST ACTIVITY – In accordance with Section 2.2-3711(A)(19) of the Code of Virginia, I move that the Board of Supervisors convene in Closed Meeting to:

- 1. discuss plans to protect public safety relating to terrorist activity or specific cybersecurity threats or vulnerabilities and briefings by staff members, legal counsel, law-enforcement, or emergency service officials concerning actions taken to respond to such activity or a related threat to public safety;
- 2. discuss reports or plans related to the security of any governmental facility, building or structure, or the safety of persons using such facility, building or structure.

PUBLIC CONTRACTS – In accordance with Section 2.2-3711(A)(29) of the Code of Virginia, because discussion in an open session would adversely affect the bargaining position or negotiating strategy of the Board, I move that the Board of Supervisors convene in Closed Meeting to:

- 1. discuss the award of a public contract involving the expenditure of public funds;
- 2. interview bidders or offerors;
- 3. discuss the terms or scope of a public contract.

AGENDA ITEM 14.c.

BOARD OF SUPERVISORS
COUNTY OF KING WILLIAM
KING WILLIAM, VIRGINIA

Resolution

At a [regular or special] meeting of the King William County Board of Supervisors held in the King William County Administration Building, on the _____ day of _____, 20____:

Present

Vote

William L. Hodges
Travis J. Moskalski
Stephen K. Greenwood
C. Stewart Garber, Jr.
Edwin H. Moren, Jr.

On motion of _____, seconded by _____, which carried _____, the following resolution was adopted:

A RESOLUTION TO CERTIFY COMPLIANCE WITH THE FREEDOM OF INFORMATION ACT REGARDING MEETING IN CLOSED MEETING

WHEREAS, the King William 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 the King William County Board of Supervisors that such closed meeting was conducted in conformity with Virginia law;

NOW, THEREFORE, BE IT RESOLVED by the King William County Board of Supervisors this the _____ day of _____, 20____, hereby certifies that, to the best of each member's knowledge, (1) 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 (2) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed, or considered by the King William County Board of Supervisors.