

At a Budget Hearing of the Accomack County Board of Supervisors, held electronically on the 6th day of April 2020, in the Accomack County Board of Supervisors Chambers, Room 104, in Accomac, Virginia at 6:00 p.m. and via conference call.

1. Opening of Meeting

MEMBERS PRESENT AND ABSENT

Board of Supervisors Present:

C. Reneta Major, Chair (Physically Present)

Ron S. Wolff, Vice-Chair

Robert D. Crockett

Vanessa Kay Johnson

H. Jackie Phillips (J. Phillips)

Harrison W. Phillips, III (H. Phillips)

Paul E. J. Muhly

William J. "Billy" Tarr

Board of Supervisors Absent:

Donald L. Hart, Jr.

Others Present:

Mr. Michael T. Mason, County Administrator

Mrs. Cela J. Burge, County Attorney

Mrs. Jessica Taylor Hargis, Executive Assistant

Mr. James Lilliston, Treasurer (by phone)

Mrs. Margaret Lindsey, Director of Finance (by phone)

Ms. Kathy Carmody, Chief Human Resources Officer (by phone)

There being a quorum, Ms. Major called the meeting to order at 6:00 p.m.

1.1. Invocation

The invocation was given by Mr. Tarr.

1.2. Pledge of Allegiance

1.3. Adoption of Agenda

On a motion made by Mr. Wolff and seconded by Mr. H. Phillips, the Accomack County Board of Supervisors voted to adopt the agenda as presented.

2. Old Business

2.1 Consider Adoption of the County FY2021 Budget, Calendar Year 2020 Tax Rates and FY21-FY25 CIP

Mr. Mason informed the Board that no changes had been made to the budget, it was presented for adoption just as it was for the public hearings on March 30, 2020. He reminded that a budget is merely a plan, subject to revision as the Board deems necessary; multiple times if needed. It is the appropriation that ultimately controls the spending. He noted that due to COVID-19, it is staff's position that the budget would need to be rebalanced either before the start of the fiscal year or during the first quarter of it in order adjust for the impact and possibly several times in the forthcoming fiscal year, due to the impacts.

Mr. Mason explained that while many changes may need to occur, it is important to adopt the budget now due to the timing of many items, such as:

- The tax bills that are customarily mailed at the beginning of May are dependent on the tax rates you set tonight.
- He explained that later in the agenda the Board would consider deferring the due date of real estate and personal property taxes.
 - County staff recommended almost a 60-day deferral of the due date, which is the maximum they felt they County's cash position could support, even leveraging the County's Rainy Day Fund.
 - This recommendation was based on the assumption that tax bills will still go out in the first week of May, as usual, all be it due with due dates that are later date than normal.
 - He noted that if tax bills were not mailed at the beginning of May, then the recommended due date of August 3, 2020, will likely not be possible without seeking a cash infusion through the issuance of debt likely a tax anticipation note.

Mr. Mason informed the Board that the resolution presented this year was different in approach from that presented last year due to COVID-19 and the impact expected on the County's revenue. He stated that the resolution contained additional conservative financial measures in order to limit County spending and allow the County a chance to quantify and react to the financial implications of the pandemic.

Mr. Mason further discussed the budget appropriations with the Board and noted the following:

- The Operating Budget would be appropriated quarterly, as opposed to an annual one. This includes the County's contribution to the local school division.
- The Capital Budget would not be considered for appropriation until January 1, 2021, unless the capital project was deemed as one of the following:
 - critical to the operation of government
 - mandated by an external party
 - needed to reduce or eliminate a public safety/security risk
- All employee compensation increases contained within the Fiscal Year 2021 are deferred until it is determined by the Board of Supervisors that actual revenue is sufficient to pay for them.
 - Furthermore, these funds are set aside in a contingency as opposed to being part of any department budget allowing greater control.

Mr. H. Phillips questioned if the school system would still use its funds received from the County to provide raises to its teachers since at the time, the County would not be able to

issue raises to its employees. Mr. Mason reminded the Board that it could not dictate the use of the funds provided to the school system.

On a motion made by Mr. Crockett and seconded by Mr. Wolff, the Accomack County Board of Supervisors voted by a roll call vote, with Mr. Hart absent, to adopt the County FY2021 Budget, Calendar Year 2020 Tax Rates and FY21-FY25 Capital Improvement Plan (CIP), as presented.

3. New Business

3.1 Consider Resolution to Extend the Due Date for the First Installment of Real Estate & Personal Property Taxes

Mr. Mason informed the Board that he, Mr. Lilliston, and Mrs. Lindsey had conferred on the matter and believed the August 3, 2020, due date recommended, was the due date that the current cash position would support. He noted that if the Board wished to also change the due date for the second installment from the regular December 5, 2020, due date, that could be done at a later date.

On a motion made by Mr. Wolff and seconded by Mr. H. Phillips, the Accomack County Board of Supervisors voted by a roll call vote, with Mr. Hart absent, to adopt the resolution as presented, to extend the due date for the first installment of real estate and personal property taxes.

AT A MEETING OF THE BOARD OF SUPERVISORS OF ACCOMACK COUNTY,
VIRGINIA, HELD AT THE ACCOMACK COUNTY ADMINISTRATIVE OFFICES
ON MONDAY, APRIL 6, 2020

**RESOLUTION TO EXTEND THE DUE DATE FOR
THE 1ST HALF OF 2020 PERSONAL PROPERTY
AND REAL ESTATE TAXES FROM JUNE 5, 2020,
TO AUGUST 3, 2020**

WHEREAS, pursuant to Accomack Code Chapter 82, Section 82-96, payment of the first installment of real estate taxes for calendar year 2020 are due on or before June 5th of each tax year; and,

WHEREAS, on March 12, 2020, the Governor of Virginia, by Executive Order Number Fifty-One (2020), declared a state of emergency in the Commonwealth of Virginia with regard to the Coronavirus (COVID-19); and,

WHEREAS, due to the outbreak and spread of COVID-19, conditions exist such that there is a threat to the public health, safety, and welfare of the residents of Accomack County, Virginia, and that the severity and magnitude is sufficient to constitute an emergency as defined in Virginia Code Section 44-146.16, and warrants coordinated local government action to prevent or alleviate the damage, loss or suffering threatened or caused thereby; and,

WHEREAS, on March 19, 2020, the Director of Emergency Management deemed that a continuing state of emergency existed in the County of Accomack and executed a Declaration of Local Emergency in accordance with the Code of Virginia Section 44-146.21; and,

WHEREAS, on March 20, 2020, the County Administrator closed the County Administration Building to the public for the protection of County employees and the public, with alternative means of serving the public by telephone, mail, and electronic means; and,

WHEREAS, on March 20, 2020, the Board of Supervisors of Accomack County adopted an Ordinance to Ratify and Confirm the Declaration of a State of Emergency throughout the County of Accomack and deemed the nature of the emergency, as an on-going threat to the public health, to constitute a disaster in accordance with Virginia Code § 44-146.16; and,

WHEREAS, the state of emergency is on-going and is anticipated to extend through the due date for the first installment of 2020 real estate and personal property taxes; and,

WHEREAS, under Va. Code § 58.1-3916, a governing body is authorized to grant reasonable extensions of time, not to exceed 90 days, for the payment of local taxes, whenever good cause exists; and,

WHEREAS, the Board of Supervisors finds that good cause exists for extension of the time for payment of the 1st half real estate taxes and personal property taxes for 2020, and has determined that the due date should be extended to August 3, 2020.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Supervisors of the County of Accomack, Virginia, as follows:

1. That the date for payment of the first installment of real estate taxes and personal property taxes for calendar year 2020 is hereby extended from June 5, 2020, to August 3, 2020, said extension representing a one-time amendment, for the current year only, of Accomack County Code § 82-96. Provisions for penalty and interest on delinquencies shall apply to any personal and real property tax due and not paid on or before August 3, 2020.

2. That all other provisions of Divisions 1 and 2, Articles II and III, Personal Property Tax and Real Property Tax of Chapter 82 of the Accomack County Code shall remain in full force and effect.

3. That this Resolution shall have no legal impact upon prior delinquencies.

4. That this Resolution shall be effective on and from the date of its adoption.

Adopted this 6th day of April, 2020.

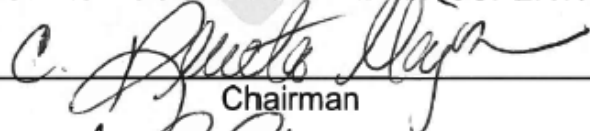
Recorded Vote: Mr. Wolff / Mr. H. Phillips

Ayes: Mr. Crockett, Mr. Tarr, Mr. J. Phillips, Ms. Major, Mr. Muhly, Ms. Johnson

Nays: n/a

Absent: Mr. Hart

ACCOMACK COUNTY BOARD OF SUPERVISORS

By:  _____
Chairman

Attest:  _____
Michael T. Mason, Clerk

3.2 Consider Temporary Legal Services

Mr. Mason informed that Board that in preparation for the vacancy that will occur in the County Attorney's office and to allow the Board of Supervisors sufficient time to determine how they want to recruit and fill the position, the staff has identified individual attorneys who are willing to perform legal services for the County on an as-needed basis and at an hourly rate.

On a motion made by Mr. Wolff and seconded by Mr. H. Phillips, the Accomack County Board of Supervisors, by roll call vote with all in favor and Mr. Hart absent, the Board voted to authorize the County Administrator to procure legal services on a temporary, hourly basis for the period from April 17, 2020, until such time that the County Attorney position is filled as specific needs arise requiring legal expertise.

4. County Administrator's Report

Mr. Mason had no additional information to report.

5. Adjournment

5.1 Adjournment

On a motion made by Mr. Wolff and seconded by Mr. Crockett, the Accomack County Board of Supervisors voted to adjourn at 6:29 p.m.