

A special called meeting of the Westmoreland County Board of Supervisors was held Thursday, October 22, 2009, in the auditorium of the A. T. Johnson Alumni Museum, located at 18849 Kings Highway, Montross, Virginia. Those members present were Darryl E. Fisher, W. W. Hynson, Lynn C. Brownley, Russ Culver and Larry Roberson. Also present were Norm Risavi, County Administrator, Karen Lewis, Assistant County Administrator, LaToya Ball-Tate, Administrative Assistant, Carol Gawen, Commissioner of the Revenue, and Elizabeth Nash, Treasurer.

CALL TO ORDER

Chairman Fisher called the meeting to order at 10:37 a.m.

CAROL GAWEN, COMMISSIONER OF THE REVENUE

RE: ESTABLISHMENT OF PERSONAL PROPERTY TAX RELIEF RATES (PPTRA) FOR TAX YEAR 2009

Ms. Gawen was recognized and addressed the Board concerning the need to adjust the personal property tax relief rates adopted by the Board on October 8, 2009. A copy of the revised PPTRA calculations is attached to these minutes. Ms. Gawen advised the Board that the data that was used to calculate the Personal Property Tax Relief did not pick up vehicles that were over \$20,000 in value.

Mr. Brownley asked when the initial problem was found.

Ms. Gawen stated that it was initially discovered that some accounts were entered into the Bright system twice. That problem was corrected, but then another problem surfaced, that being the reason she is before the Board today.

Mr. Brownley asked if Ms. Gawen and staff have discussed a way to test the system at random times so that this does not happen again.

Ms. Gawen noted that this problem has not occurred before.

Mr. Roberson asked if staff has done any spot checks to make sure the system is working properly now.

Treasurer Elizabeth Nash was recognized and informed the Board that queries were performed to pick up vehicles valued \$1 – 1,000 and those valued \$1,001 - \$20,000. When the queries were run, the system did not pick up anything over \$20,000 because it was not asked to do so.

It was noted that there are 30 vehicles within the Town of Colonial Beach with assessed values greater than \$20,000 and 212 such vehicles in the rest of the County.

With respect to vehicles valued above \$20,000, Mr. Culver clarified that the first \$20,000 in value receives tax relief; the amount over \$20,000 does not receive relief.

Chairman Fisher asked if there were any questions from the public pertaining to this matter.

Bill Alverson asked if the due date will change if this delays distribution of the tax bills.

Ms. Nash stated that the Code of Virginia says the bills can be mailed ten (10) days before they are due.

Chairman Fisher stated that the Board will need to take action to rescind the October 8, 2009 resolution and to approve the new resolution, which changes the relief rate for vehicles with assessed values between \$1,001 and \$20,000 from 51% to 46%.

Mr. Roberson offered a motion to rescind the resolution adopted by the Board on October 8, 2009 concerning the establishment of the personal property tax relief rates for tax year 2009. The motion was seconded by Mr. Hynson and carried unanimously with Mr. Brownley, Mr. Hynson, Mr. Culver, Mr. Roberson, and Mr. Fisher voting "aye".

Upon motion by Mr. Roberson, second by Mr. Hynson and carried unanimously with Mr. Brownley, Mr. Hynson, Mr. Culver, Mr. Roberson and Mr. Fisher voting "aye", the Board adopted the following resolution:

RESOLUTION

Establishment of Personal Property Tax Relief Rates for Tax Year 2009

Whereas, the Personal Property Tax Relief Act of 1998, Va. Code §58.1-3523 *et seq.* ("PPTRA"), has been substantially modified by the enactment of Chapter 1 of the Acts of Assembly, 2004 Special Session I (Senate Bill 5005), and the provisions of Item 503 of Chapter 951 of the 2005 Acts of Assembly (the 2005 revisions to the 2004-06 Appropriations Act, hereinafter cited as the "2005 Appropriations Act"); and

Whereas, these legislative enactments require Westmoreland County to take affirmative steps to implement these changes, and to provide for the computation and allocation of relief provided pursuant to the Personal Property Tax Relief Act as revised; and

Whereas, these legislative enactments provide for the appropriation to Westmoreland County, of a fixed sum to be used exclusively for the provision of tax relief to owners of qualifying

personal use vehicles that are subject to the personal property tax on such vehicles; therefore, be it

RESOLVED, that qualifying vehicles obtaining situs within Westmoreland County during tax year 2009 shall receive personal property tax relief in the following manner:

- Personal use vehicles valued \$1,000 or less will be eligible for 100% tax relief;
- Personal use vehicles valued at \$1,001 to \$20,000 will be eligible for 46% tax relief;
- Personal use vehicles valued at \$20,001 or more shall receive 0% tax relief; and
- All other vehicles which do not meet the definition of "qualifying" (business use vehicles, farm use vehicles, motor homes, etc.) will not be eligible for any form of tax relief under this program;

end of resolution

OTHER

Mr. Roberson announced that the Board met in closed session on October 14, 2009 to discuss the security of the English building. The County is in the process of gathering data for the construction of a new court facility, but it is a long way off. There will likely be work sessions to discuss this matter, as things progress.

ADJOURNMENT

There being no further business to come before the Board at this time, on motion by Mr. Culver, second by Mr. Roberson and carried unanimously, the Board adjourned at 10:50 a.m. The Board's next meeting will be held on Monday, November 2, 2009, at 7:00 p.m., at Washington District Elementary School.

Chairman, _____



