

VIRGINIA:

At a recessed meeting of the Board of Supervisors of the County of Northampton, Virginia, held in the Board Chambers of the County Administration Building, 16404 Courthouse Road, Eastville, Virginia, on the 28th day of January, 2013, at 5:00 p.m.

Present:

Willie C. Randall, Chairman	Laurence J. Trala, Vice Chairman
Richard L. Hubbard	Larry LeMond
Oliver H. Bennett	

The meeting was called to order by the Chairman.

Public Hearing:

The Chairman called to order the following public hearing:

(2) AN ORDINANCE ESTABLISHING A DEADLINE FOR THE BOARD OF EQUALIZATION TO COMPLETE ITS DELIBERATIONS ON APPLICATIONS FOR EQUALIZATION OF REAL ESTATE ASSESSMENTS.

**AN ORDINANCE ESTABLISHING A DEADLINE FOR
THE BOARD OF EQUALIZATION TO COMPLETE
ITS DELIBERATIONS ON APPLICATIONS FOR EQUALIZATION
OF REAL ESTATE ASSESSMENTS**

WHEREAS, the County of Northampton, Virginia is currently undergoing a general reassessment of real property within the County to be effective January 1, 2013; and

WHEREAS, Section 58.1-3370 of the Code of Virginia requires the establishment of a Board of Equalization to receive applications from landowners seeking equalization of their real estate assessments; and

WHEREAS, Section 58.1-3378 of the Code of Virginia also provides that the Board of Supervisors may establish a deadline for the Board of Equalization to finally dispose of all applications for equalization of real estate assessments.

NOW, THEREFORE, BE IT ORDAINED by Board of Supervisors that July 31, 2013 be and the same hereby is established as the deadline date by which the Board of Equalization shall finally dispose of all timely applications for equalization of real estate assessments.

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The Chairman asked if there were any present desiring to speak.

It was noted that the purpose of this ordinance is to set a deadline for the work of the Board of Equalization in connection with the ongoing reassessment.

There being no further speakers, the public hearing was closed.

Motion was made by Mr. Trala, seconded by Mr. Bennett, that AN ORDINANCE ESTABLISHING A DEADLINE FOR THE BOARD OF EQUALIZATION TO COMPLETE ITS DELIBERATIONS ON APPLICATIONS FOR EQUALIZATION OF REAL ESTATE ASSESSMENTS be adopted as presented. All members were present and voted "yes." The motion was unanimously passed.

County Officials' Reports:

(3) Director of Finance Leslie Lewis presented the following Budget Amendments and Appropriations for the Board's consideration:

(A) \$750.00 – transfer from the Asset Forfeiture Account to the Eastern Shore Drug Task Force for equipment/training. Motion was made by Mr. Hubbard, seconded by Mr. LeMond, that the budget amendment and appropriation be approved as presented. All members were present and voted "yes." The motion was unanimously passed.

(B) \$327,750.00 – This is the FY 2012 Hazard Mitigation Grant Program award for the elevation of three residential structures. Motion was made by Mr. Bennett, seconded by Mr. Trala, that the budget amendment and appropriation be approved as presented. All members were present and voted "yes." The motion was unanimously passed.

(C) \$1,465.00 – insurance claim reimbursement to be transferred to the Harbors & Ramps Repairs line item (100-7107-50800). Motion was made by Mr. Hubbard, seconded by Mr. Bennett, that the budget amendment and appropriation be approved as presented. All members were present and voted “yes.” The motion was unanimously passed.

(D) \$2,483.95 – insurance claim reimbursement to be transferred to the Sheriff’s Vehicle Supply line item (100-3102-55600). Motion was made by Mr. Bennett, seconded by Mr. Hubbard, that the budget amendment and appropriation be approved as presented. All members were present and voted “yes.” The motion was unanimously passed.

(E) \$87.50 – this is payment for transcript in regard to an asset forfeiture case. Funds will come from the Asset Forfeiture Account (100-2201-55350). Motion was made by Mr. LeMond, seconded by Mr. Hubbard, that the budget amendment and appropriation be approved as presented. All members were present and voted “yes.” The motion was unanimously passed.

(4) The County Administrator’s bi-monthly report was presented as follows:

TO: Board of Supervisors
FROM: Katie H. Nunez, County Administrator
DATE: January 25, 2013
RE: Work Session Report

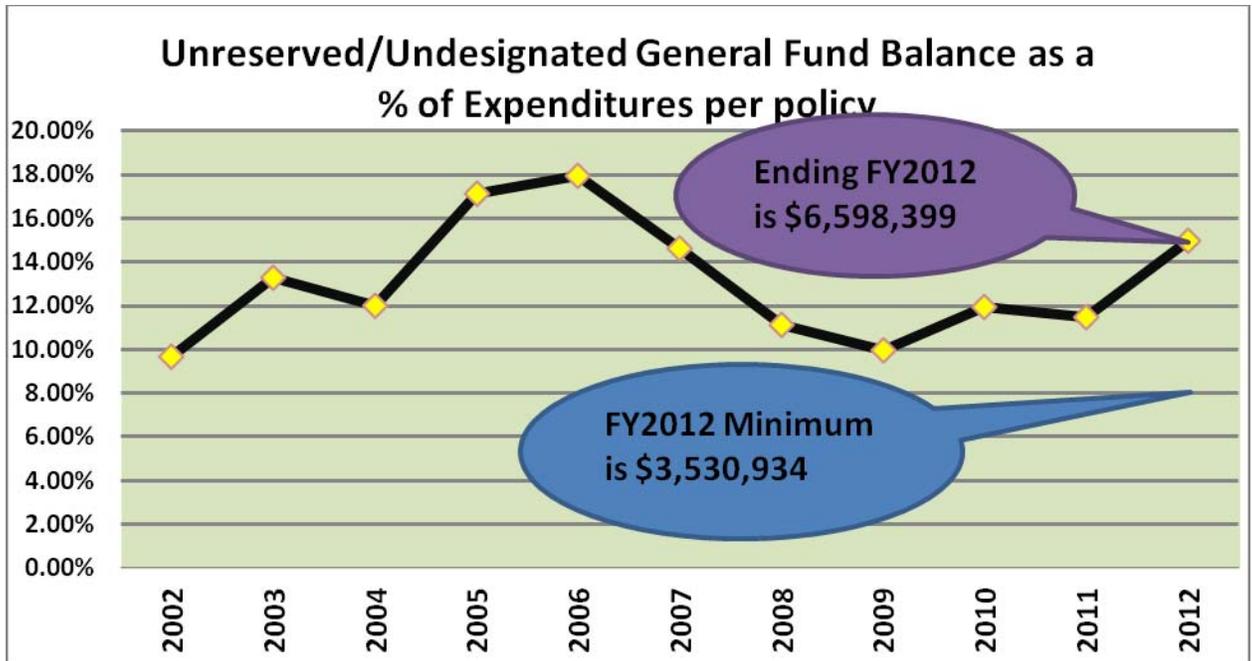
I. Discussion regarding Biennial Tax Billing:

Originally, the January work session had been reserved for the Fiscal Year 2012 audit, a presentation from the CPAC and a public hearing for the ordinance convening the Board of Equalization. However, our auditors were able to adjust their schedule and attend the January regular meeting on January 8, 2013 to present the FY2012 audit. The CPAC notified my office that they needed an additional week to finish the review and edits of their draft report so they have been moved to the February 12, 2013 meeting. The public hearing establishing the Board of Equalization is will occur at this work session, as intended.

This provided an opportunity to begin the discussion earlier than anticipated on considering changes to the timelines for issuance of tax bills. County Treasurer Cindy Bradford, Commissioner of Revenue Anne Sayers, IT Director Mark Heneghan and I have met to discuss this item and several questions were raised that require input from the Board in order for a full presentation to be made at the February work session. They will be in attendance at the meeting for this discussion.

Background Information: Under the Code of Virginia, the County has the ability to adopt an ordinance establishing the due date(s) for tax bills. In the absence of an ordinance, the due date is December 5. The County does not have an ordinance, thus we default to the Code requirement of a December 5 due date.

From a County perspective, a change to twice a year billing is typically enacted to address cash flow reserves. Through the adoption of conservation financial management policies, the County has maintained an undesignated fund balance above our policy minimum for the last decade and has sufficient cash reserves to allow us to maintain a once a year billing practice without drawing upon any temporary notes in anticipation of taxation (TANs). See chart below.



If the Board is considering a change based upon that concern, I do not feel it is warranted but we should discuss further. If the concern of the Board is the actual due date, we could evaluate changing the annual due date to another date, such as November 15 or January 5 or February 5. Please note that there are pros and cons to each of those dates and we would be happy to discuss this in more detail.

In addition, the County has not adequately informed the citizenry that they have the ability to pre-pay on their tax bill and we have discussed the need to develop an educational program to this effect through the Treasurer's office. We have also established the ability to pay your tax bill with a credit card but feel that we can select a vendor that is more user friendly and are working on that as part of an overall Request for Proposals for Banking Services.

It was the consensus of the Board to proceed with greater efforts to educate the public on the numerous ways available for pre-payment of county taxes.

Relative to a biennial tax bill (twice a year bill), there are some challenges in making this type of transition in our billing process. (1) The biggest change for the Board's consideration is when the imposition of penalties & interest can occur on delinquent taxes. Currently, the penalties & interest commence on December 6. If we move to a biennial process, the penalties & interest commence upon the second due date. Therefore, if we establish taxes are due on December 5, 2014 and June 5, 2015, June 6, 2015 would be the date that taxes are considered delinquent even if a portion of those taxes were due on December 5, 2014. (2) The timing of implementation of a biennial tax bill process will impact either the taxpayer or the county. We would like the opportunity to demonstrate this issue at the meeting.

If the staff can better understand the objectives that the Board is seeking to accomplish through this discussion regarding the due dates and frequency of tax bills, it will help us provide more specific options for consideration.

It was the consensus of the Board to pursue biennial tax billing as a benefit to the citizens, not as a cash-flow issue. Ms. Beverly Leatherbury, Assistant County Attorney, did note that she wished to further investigate the timing of penalties and interest in the biennial tax scenario as outlined above.

II. Tourism Commission Joint Resolution between Accomack & Northampton

A meeting was held on Friday, January 11, 2013 with Accomack County Administrator Steve Miner, Accomack Board member Laura Belle Gordy, Northampton Board member Larry Trala, Tourism Commission representatives Steven Potts and Paige Addison, Tourism Commission Executive Director Dave Schulte, Virginia Tourism Commission Liaison to the Eastern Shore Lynne Lochen and myself to discuss the joint resolution for the Tourism Commission.

We identified the issues of concern from both counties & the Tourism Commission as follows:

1. # of members that comprise the Tourism Commission: should the representation be based upon contribution or equally distributed between the two counties. The current membership is 6 members with the possibility of one additional member based upon funding. The Tourism Commission noted that they would like to see their board increased to 8 members. The resolution needs to address the possibility that a sitting

Mr. LeMond distributed a page from the Tourism Commission's bylaws which set out a membership of eight members: three appointees by the Northampton Board of Supervisors; three appointees by the Accomack Board of Supervisors and two members appointed by the Tourism Commission (one being a resident of Accomack County and one being a resident of Northampton County). The Board indicated that this was a satisfactory membership but wanted one of the County's three appointments to be a Board member.

2. Funding methodology: There was considerable discussion on this issue. As part of the discussion, it was stated that Chincoteague does provide money to Accomack County's general fund as a condition of the annexation agreement, similar to what we have with Cape Charles. These funds (approximately \$600,000 annually) go into the Accomack General Fund and are not specifically earmarked toward tourism – historically, Accomack has funded their contribution to the Tourism Commission through the general fund revenue. With the recent adoption of the Transient Occupancy Tax for the county, there are now dedicated revenues for tourism purposes but at a much lower amount (about \$70,000). I stated that we need to ensure that the funding between the two counties is, at a minimum, equal; however, all of the other joint resolutions to fund our regional agencies have been based upon a population funding formula which typically puts Accomack at 67% of funding and Northampton at 33% of funding. I need input from the Board about their position on this issue.

It was the general consensus that Accomack County needed to “step up to the plate” insofar as its contributions to the Tourism Commission. Mr. Trala indicated that it was his understanding that Accomack County would be considering an amendment to the creation resolution which sets forth the traditional 1/3, 2/3 funding ratio for regional bodies.

3. Additional membership based upon funding: In the most recently adopted resolution, there is a provision that if the annual funding from either county exceeds that of the other county by 51% paid to the Tourism Commission, then that would entitle that county to one additional appointment for that fiscal year. There is confusion over how this determination is made and whether this provision should remain, presuming an agreement can be reached on the first two items.
4. On a longer term note, there was discussion that we might want to consider including provisions at some point on allowing the towns to participate directly on the Tourism Commission through a financial contribution. Some of the towns (Cape Charles, Onancock) provide a contribution now to the Tourism Commission budget.

5. Performance Measures & Communication to the 2 Counties: While this would not be included in specific detail within the resolution, both counties noted that increased communication and the development of performance measures for the Tourism Commission needs to be addressed to ensure accountability for funds provided.

III. Eastville Waste Collection Site – BZA Hearing

The plans for the Eastville Waste Collection Site have been reviewed by zoning staff and our planned paving exceeds the allowable impervious coverage requirements. I have appealed the Zoning Administrator’s decision to the Board of Zoning Appeals and this hearing will be held on Tuesday, February 5, 2013 @ 10:30 a.m. The paving that we have proposed is the same amount that we have done at all of the other sites; we have encountered this difficulty because this site is located in the “A” zone and impervious coverage requirements were added to our zoning ordinance within the last 3 years.

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Action Item:

- (5) Consider approving an A-95 Review entitled, “Production and Distribution of Chesapeake Bay Journal”; applicant – Chesapeake Media Service.

Motion was made by Mr. Trala, seconded by Mr. Bennett, that the A-95 Review be approved as presented. All members were present and voted “yes.” The motion was unanimously passed.

Mr. Bennett stated that he has decided to decline service on the hospital’s board of directors. Mr. Hubbard stated that he had also been asked to serve and had agreed.

Closed Session

Motion was made by Mr. Bennett, seconded by Mr. Trala, that the Board enter Closed Session in accordance with Section 2.2-3711 of the Code of Virginia of 1950, as amended:

Paragraph 3: Discussion or consideration of the condition, acquisition, or use of real property for public purpose, or of the disposition of publicly held property. *Eastville Inn*

All members were present and voted “yes.” The motion was unanimously passed.

After Closed Session, the Chairman reconvened the meeting and said that the Board had

entered the closed session for that purpose as set out in paragraph 3 of Section 2.1-3711 of the Code of Virginia of 1950, as amended. Upon being polled individually, each Board member confirmed that this was the only matter of discussion during the closed session.

In response to concerns posed by Mr. Hubbard, it was the consensus of the Board to request that staff prepare an inventory analysis, including physical condition(s) of all county properties. Input from the Planning Commission and/or School Board may be sought if deemed appropriate.

Recess:

Motion was made by Mr. Trala, seconded by Mr. Bennett, that the meeting be recessed until 4:00 p.m., Wednesday, January 30, 2013 in the conference room of the School Administration Building, 7207 Young Street, Machipongo, Virginia, in order to conduct a joint meeting with the Northampton County School Board. The meeting was unanimously passed.

The meeting was recessed.

_____CHAIRMAN

_____ COUNTY ADMINISTRATOR