

MEETING #24 – April 22

At a Public Hearing of the Madison County Board of Supervisors on April 22, 2014 at 7:00 p.m. in the Madison County Administrative Center Auditorium located at 414 N. Main Street:

PRESENT: Doris G. Lackey, Chair
R. Clay Jackson, Vice-Chair
Jonathon Weakley, Member
Robert W. Campbell, Member
Kevin McGhee, Member
V. R. Shackelford, III, County Attorney
Ernest C. Hoch, County Administrator
Leo Tayamen, Finance Director
Jacqueline S. Frye, Deputy Clerk

7:10 p.m.

The Madison County Board of Supervisors convened the public hearing.

Public Hearing

Chairman Lackey advised that tonight's public hearing will be on the 2015 Budget and the 2014 Tax Rate (for Madison County).

The proposed Ordinance (#2014-1) will propose a one cent real estate tax increase; there is no proposed increase in the tax for personal property, machinery and tools or merchant capital.

Chairman Lackey proceeded to open the floor for public comment.

James Nelson, Chairman/Madison County School Board, was present and provided clarification that the \$90,000.00 reduction being imposed on the school's funding request will eliminate the family support worker that has been highly supported by many, although this position is very necessary.

With no further comments being provided, Chairman Lackey closed the public comment opportunity.

a. Ordinance #2014-1 [To Fix Tax Rates for FY2014 – Beginning January 1, 2014]

Chairman Lackey called for input from the Board on the proposed Ordinance #2014-1.

Supervisor McGhee moved the Board adopt Ordinance #2014-1 [To Fix Tax Rates for FY2014 – Beginning January 1, 2014], seconded by Supervisor Jackson.

Supervisor Campbell verbalized concerns that the State hasn't yet adopted a budget; he feels it would be irresponsible for the Board to move forward with passing a budget that includes excessive spending and raising taxes by one cent. In closing, he also took a moment to clarify comments made a prior meeting regarding the family support worker and school resource officer that were made in error.

Supervisor Weakley provided highlights regarding rationale discussed during a previous budget meeting that pertained to the school system (i.e. rollover funding, healthcare insurance, family support worker); he verbalized support of the request for a family support worker.

Supervisor McGhee advised he doesn't feel it's inappropriate to express concerns about adopting a budget without the State having approved a budget; however, in the event the State decided to make a significant change in funding, he questioned the at what point in time would it be too late for the County to rescind the proposed real estate tax increase, if it's adopted tonight.

The County Administrator advised that whatever is adopted tonight will remain in place, as the County tax bills must be mailed out. Although the County budget can be adjusted in the event the State should implement a major change, if any proposed changes equal more than one percent (1%) of the County's overall budget, a public hearing will be required in order to make the adjustment. There has also been some discussion about the State imposing a salary increase for Constitutional Officers, as well as assuming responsibility for the Line of Duty Act coverage, which may create some additional revenue for the County overall. If the State doesn't pass a budget, the Board will need to decide what action(s) to take on July 1, 2014. In closing, he also advised that many of the surrounding localities have already adopted their budgets despite the fact the State hasn't taken any action on its proposed budget

The County Attorney advised that in addition to the County possibly needing to amend the budget, the funds will need to be appropriated. In the past, the Board has adopted a budget, but no appropriations are done until just before July 1, 2014, as it's anticipated the State will have taken action by that time in order for the County to assess what funding will actually be provided.

In closing, it was advised the Board will need to decide whether to act on the proposed one cent tax increase or to do nothing.

Concerns verbalized by the Board included the following:

Supervisor Jackson: Advised that although no one likes a tax increase, he's in support of the proposed increase in order to promote financial soundness in the County; the school system and public safety must be funded as these services are a good investment for the County. Although there are categories that he'd like to cut, they are mandates from the State that must be funded by the County.

Chairman Lackey: Advised the State 'giveth and taketh', and further suggested the Board cannot depend upon State revenue to take care of the County's need during the budget year. In closing, she disagreed with the conclusions verbalized by Supervisor Campbell pertaining to the analysis of the school system's budget.

With the following vote recorded:

Doris G. Lackey	Aye
R. Clay Jackson	Aye
Jonathon Weakley	Nay
Robert Campbell	Nay
Kevin McGhee	Aye

b. Approve 2014/2015 Budget for Madison County [Resolution #2014-5]

Chairman Lackey called for action on Resolution #2014-5 [Approve 2014/2015 Budget for Madison County].

Supervisor Jackson moved the Board adopt Resolution #2014-5 [Approve 2014/2015 Budget for Madison County], totaling \$40,319,728.77, seconded by Supervisor McGhee, with the following vote recorded:

Doris G. Lackey	Aye
R. Clay Jackson	Aye
Jonathon Weakley	Nay
Robert Campbell	Nay
Kevin McGhee	Aye

Adjournment

With no further action being required by the Board, on motion of Supervisor Jackson, seconded by Supervisor Weakley, Chairman Lackey adjourned the meeting, with the following vote recorded:

Doris G. Lackey	Aye
R. Clay Jackson	Aye
Jonathon Weakley	Aye
Robert Campbell	Aye
Kevin McGhee	Aye

Doris G. Lackey, Chairman
Madison County Board of Supervisors

Clerk of the Board of Madison County Board Supervisors

Adopted on: June 24, 2014
 Copies: Doris G. Lackey, R. Clay Jackson, Jonathon Weakley, Robert Campbell,
 Kevin McGhee, V. R. Shackelford, III & Constitutional Officers

- *Ordinance(s) Adopted on April 8, 2014:*
- a. *Ordinance #2014-4 [To Fix Tax Rates in Madison County for the Tax Year Beginning January 1, 2014*
- *Resolution(s) Adopted on April 8, 2014:*
- b. *Resolution #2014-5 [Approve the 2014/2015 Budget for Madison County]*



Agenda
Public Hearing
Madison County Board of Supervisors
Thursday, April 22, 2014 at 7:00 p.m.
Budget Workshop Session
414 N. Main Street, Madison, Virginia 22727



Agenda

1. Call to Order
- 2. *Pledge of Allegiance & Moment of Silence***
3. Determine Presence of a Quorum/Adoption of Agenda
4. Public Hearing: Consider the 2014/2015 Budget and fix the FY2014 Tax Rates
 - *Public Comment Opportunity*
 - a. *Ordinance #2014-1 [To Fix Tax Rates for FY2014 – Beginning January 1, 2014*
 - i. *Real Estate*
 - ii. *Tangible Personal Property*
 - iii. *Machinery & Tools*
 - iv. *Merchant Capital*
 - b. *Approve 2014/2015 Budget for Madison County*

5. Information/Correspondence (if any)
6. Adjournment

**ORDINANCE TO FIX TAX RATES IN MADISON
COUNTY FOR THE TAX YEAR BEGINNING
JANUARY 1, 2014**

ORDINANCE #2014-1

BE IT ORDAINED by the Madison County Board of Supervisors that tax levies for the County of Madison be, and they hereby are established for the tax year beginning January 1, 2014, as follows:

I. REAL ESTATE as defined by Virginia Code Section 58.1-300 (1950, as amended), including public service corporation real estate as defined by Virginia Code Section 58.1-2606 (1950, as amended) and manufactured homes as defined by Virginia Code Section 36-85.3 (1950, as amended):

\$0.68 per \$100 of assessed valuation based on 100% of market value, subject to Madison County land use tax ordinance if applicable. (increase of \$0.01).

II. TANGIBLE PERSONAL PROPERTY as defined by Virginia Code Section 58.1-3000 (1950, as amended) and classified by Virginia Code Section 58.1-3500 through 58.1-3506 (1950, as amended), including public service corporation tangible personal property as defined by Virginia Code Section 58.1-2606 (1950, as amended):

\$3.45 per \$100 of assessed valuation based on 100% of market value subject to personal property tax relief for personal use vehicles for automobiles, trucks, motorcycles, trailers or semi-trailers, campers and other recreational vehicles, and other motor vehicles (no increase); provided, however, the tax levy for motor vehicles with a seating capacity of not less than 30 persons, including the driver, as classified by Virginia Code Section 58.1-3506(A)(39)(1950, as amended) shall be \$1.77 per \$100 of assessed valuation based on 100% of market value (no increase) ;

\$3.10 per \$100 of assessed valuation based on 100% of market value for all other classified tangible personal property (no increase); provided, however, the market value of farm machinery as classified in Virginia Code Section 58.1-3505 (A)(8) and (10) shall be deemed to be \$0.00. (no increase).

III. MACHINERY AND TOOLS as defined by Virginia Code Section 58.1-3507 (1950, as amended):

\$1.67 per \$100 of assessed valuation based on 100% of market value (no increase).

IV. MERCHANTS CAPITAL as defined by Virginia Code Section 58.1-3510 (1950, as amended):

\$0.86 per \$100 of assessed valuation based on 100% of market value (no increase).

ADOPTED the 22nd day of April, 2014, on motion of Supervisor McGhee, seconded by Supervisor Jackson.

Madison County Board of Supervisors

By: _____
Doris G. Lackey, Chair

	Aye	Nay	Abstain	Absent
Doris G. Lackey	<u> x </u>	_____	_____	_____
R. Clay Jackson	<u> x </u>	_____	_____	_____
Jonathon Weakley	_____	<u> x </u>	_____	_____
Robert W. Campbell	_____	<u> x </u>	_____	_____
Kevin McGhee	_____	_____	_____	_____

RESOLUTION #2014-5
ADOPTION OF THE 2014/2015 BUDGET

WHEREAS, the proposed budget for 2014/2014 has been duly prepared and considered by the Board of Supervisors; and

WHEREAS, appropriate advertisements have been published and a public hearing has been held, as required by the Code of Virginia; and

WHEREAS, budget work sessions open to the public have been conducted, at which the Board of Supervisors considered and discussed the substance of the proposed budget;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Madison County, Virginia, that the County Budget for the Fiscal Year 2014-2015 is established and adopted, and beginning the first day of July 2014, and ending the thirtieth day of June 2015, in the amount of \$40,319,728.77 shown on the attached budget.

Adopted this 22nd day of April, 2014, by the Board of Supervisors of Madison County, on motion of Supervisor Jackson, seconded by Supervisor McGhee.

Doris G. Lackey, Chair
Madison County Board of Supervisors

	Aye	Nay	Abstain	Absent
Doris G. Lackey	<u> x </u>	_____	_____	_____
R. Clay Jackson	<u> x </u>	_____	_____	_____
Jonathon Weakley	_____	<u> x </u>	_____	_____
Robert Campbell	_____	<u> x </u>	_____	_____
Kevin McGhee	<u> x </u>	_____	_____	_____