

AN EMERGENCY MEETING OF THE NEW KENT COUNTY BOARD OF SUPERVISORS WAS HELD ON THE 19th DAY OF APRIL IN THE YEAR TWO THOUSAND TEN OF OUR LORD IN THE BOARDROOM OF THE COUNTY ADMINISTRATION BUILDING IN NEW KENT, VIRGINIA, AT 8: 30 A.M.

IN RE: CALL TO ORDER

Chairman Sparks called the meeting to order.

IN RE: ROLL CALL

Thomas W. Evelyn	Present
David M. Sparks	Present
James H. Burrell	Present
Stran L. Trout	Present
W. R. Davis, Jr.	Present

All members were present.

IN RE: PROPOSED FY11 BUDGET AND TAX RATES

County Administrator Cabell Lawton reviewed that at the last meeting, the Board had discussed a \$0.67 real estate tax rate and authorized advertising a proposed tax rate of \$0.68 (the equalized rate) with the understanding that the rate could be reduced but not increased from what was advertised. He explained that since that time, updated information had been received from the Commissioner of Revenue which included an increase in the equalized rate from \$0.68 to \$0.71 as a result of data corrections and assessment changes made by her office. He indicated that those changes had in turn precipitated a change in the recommended real estate tax rate -- from \$0.67 to \$0.69.

He advised that updated personal property data had also been received and that the collection rate for personal property tax revenues had been increased from 93% to 94%.

He reviewed that the recent changes would not affect any recommended expenditures in the proposed FY11 budget but would affect the amount in contingency.

He indicated that staff needed the Board's authority to advertise a rate that was anything other than \$0.68 previously authorized.

Commissioner of Revenue Laura Ecimovic explained that the recent changes were from corrections of factual errors, some of which were neighborhood-centered issues, and that her office was working hard to make sure that those corrections were permanently attached to the properties involved so that they would not be issues in the future. She reported that her office had handled 823 appeals and, based on percentages in other localities, she anticipated that there would be about half that number of appeals to the Board of Equalization. She indicated that she could not predict what effect any actions taken by the Board of Equalization might have on the land values, but she hoped that anyone with a legitimate issue had already appealed to her office.

There was discussion regarding the equalized rate and advertising requirements.

Board members expressed their frustration that they were not advised of the extent of changes being made by the Commissioner's office. Ms. Ecimovic explained that although

she was aware that there were significant data errors, she did not realize the extent of the corrections until after the hearings were completed and determinations were finalized. She clarified that only one-third of the parcels in the County had been visited in the latest General Reassessment and she suspected that there were still some factual errors that should be corrected during the next cycle.

It was noted that actions by the 2008 Board of Equalization had not impacted the equalized rate and confirmed that decisions by the Board of Equalization overrode those of the Commissioner of Revenue.

Mr. Trout asked if staff had any information regarding the several issues he had raised at the previous meeting. Mr. Lawton addressed the early debt retirement recommendations. Mr. Trout spoke about his suggestion to undertake renovations to the historic school earlier than proposed in order to take advantage of the low construction prices. Mr. Lawton suggested that the Board might want to finance that project with cash appropriated over a couple of fiscal years.

Following discussion, Mr. Davis moved to advertise the equalized rate at \$0.71 and the real estate tax rate at \$0.70. The members were polled:

Thomas W. Evelyn	Aye
James H. Burrell	Aye
Stran L. Trout	Aye
W. R. Davis, Jr.	Aye
David M. Sparks	Aye

The motion carried.

IN RE: ADJOURNMENT

Mr. Davis moved to adjourn the meeting. The members were polled:

James H. Burrell	Aye
Stran L. Trout	Aye
W. R. Davis, Jr.	Aye
Thomas W. Evelyn	Aye
David M. Sparks	Aye

The motion carried.

The meeting was adjourned at 9:01 a.m.