V I R G I N I A:

At a recessed meeting of the Washington County Board of Supervisors held Thursday, March 28, 1996, at 7:00 p.m., at the County Administration Building in Abingdon, Virginia, the following were present:

PRESENT:

Joe W. Derting, Chairman
Bobby D. Ingle, Vice Chairman
Kenneth G. Mathews
James T. Osborne
Maurice H. Parris

Dulcie M. Mumpower

Mark K. Reeter, County Administrator
Joseph B. Lyle, County Attorney
Mark W. Seamon, Accounting/Purchasing Manager
Sandra M. Hatfield, CPS, Administrative Assistant

ABSENT:

Jackson Barker

****

1 **Call Recessed Meeting to Order**

The recessed meeting was called to order by Mr. Joe W. Derting, Chairman of the Board, who welcomed everyone in attendance.

2 **Invocation and Pledge of Allegiance - Kenneth G. Mathews**

Mr. Mathews gave the Invocation and led in the Pledge of Allegiance.

3 **Budget Work Session - FY 1996-1997 County Revenue Budget (Fred W. Parker, Treasurer; Melvin Ritchie, Commissioner of Revenue; Mark W. Seamon, Director of Accounting**)

Treasurer, Fred Parker; Commissioner of Revenue, Melvin Ritchie; Accounting/Purchasing Manager, Mark Seamon presented the projected revenues for FY 1996-97, along with a historical account of County revenues for the past three years.

Discussion ensued regarding reappraising properties every two years. Mr. Ritchie expressed his view that it would require having full time appraisers and he recommended the County remain with the present system of appraising property every four years.
Discussion ensued about amending the present County Machinery and Tools Tax rate structure. Mr.

Ingle suggested Mr. Ritchie prepare a proposal for the Board of Supervisors to consider relative to alternatives to the present tax rate structures.

Mr. Derting raised a question of taxing natural gas wells and was informed by Mr. Parker that the County could impose this tax. Mr. Derting expressed an interest in looking at counties who have the ordinance in place to determine how much revenue could be anticipated. Fred Parker will check into the revenue being taken into Scott County and respond to the Board.

Mr. Parker apprised the Supervisors concerning a utility tax on cell phones. Mr. Derting expressed an interest in studying the matter further. Mr. Parker will prepare a report for the Supervisors.

Mr. Parker stated he is preparing a proposal for the Board of Supervisors to consider allowing him to give authority to local Veterinarians to sell and collect dog tag fees.

Mr. Parker reported beginning July 1, 1996, all taxes must be paid before zoning permits can be issued to property owners. Discussion ensued relative to special assessments for the licence plates of volunteer fire and rescue workers. Mr. Parker informed the Board that legislative action now requires all delinquent taxes to be paid or the special assessment will revert to the original cost for the plate. Mr. Parker strongly encouraged the Supervisors to consider amending the current County ordinance accordingly.

Supervisors complimented Messrs. Parker, Ritchie and Seamon for their presentation of projected revenues, and the manner with which the budget material was prepared.

4 Adjournment

On motion of Mr. Parris, second by Mr. Ingle, it was resolved to adjourn the meeting.

The vote on this motion was as follows: (6-0)

Mr. Derting	**Aye**	**Mr. Ingle**	**Aye**	**Mr. Mathews**	**Aye**
Mr. Osborne	**Aye**	**Mrs. Mumpower**	**Aye**	**Mr. Parris**	**Aye**

Joe W. Derting, Chairman