

**VIRGINIA:**

At a recessed meeting of the Washington County Board of Supervisors held Tuesday, March 28, 2006, at 6:00 p.m., at the County Administration Building in Abingdon, Virginia the following were present:

**PRESENT:**

Kenneth O. Reynolds, Chairman  
Jack R. McCrady, Jr., Vice Chairman  
Phillip B. McCall  
Dulcie M. Mumpower  
Odell Owens  
Paul O. Price  
Anthony S. Rector

Mark K. Reeter, County Administrator  
Lucy E. Phillips, County Attorney  
Mark W. Seamon, Accounting Manager  
Naoma A. Mullins, Recording Clerk

Fred Parker, Treasurer  
Melvin Ritchie, Commissioner of Revenue

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**1. Call to Order**

The meeting was called to order by Mr. Kenneth Reynolds Chairman of the Board, who welcomed everyone in attendance.

**2. Presentation of Revenue Projections for Fiscal Year 2006-2007**

Messrs. Fred Parker, Treasurer and Melvin Ritchie, Commissioner of the Revenue appeared before the Board presenting preliminary local revenue projections for FY 2006-07.

The current revenue projections for FY 2005-06 were reviewed by line item, as well as the proposed figures for FY 2006-07. Mr. Parker advised the Board that the delinquent tax collections are very good. He stated that 8% of the delinquent real estate and personal property taxes are from the past three years. Collections cannot be forced until the taxes become three years delinquent.

Accounting Manager Mark Seamon addressed the Board at this time explaining that the new statute (HB 568 0- Telecommunication Tax Reform) replaces the local consumer utility taxes, cable franchise fees and local E-911 fees. Mr. Seamon further explained they are replaced with a statewide 75 cents per month E-911 fee and a five percent Communications Sales and Use Tax on all voice, video and audio communications. He stated that the effective date of the statute will take effect on January 1, 2007. One half of the proposed revenue from the above source has been moved from local to State revenue.

Discussion ensued among the Board regarding the new legislation.

Mr. Parker explained that the General Assembly has passed legislation addressing vicious dogs. This legislation came about as a result of a dog attacking and killing an elderly lady in Northern Virginia. The new legislation takes affect on July 1 of this year and will require that all veterinarians send the local treasurer a copy of all rabies vaccination certificates. The dog owners name must be recorded on the rabies vaccination certificate. Mr. Parker further explained that the treasurers would have to go through all rabies certificates received and distribute certificates to treasurers in other localities. He stated that the dog owner is given 90 days to purchase a dog tag. If the owner does not purchase a dog tag they will automatically be billed for a dog tag. Mr. Parker stated that this new legislation would result in an increase in animal license fees.

Mr. Parker explained there is a net increase in the FY 2005-06 amended to the FY 2005-06 projected of \$2,723,072. Further there is a net increase in the FY 2005-06 amended to FY 2006-07 proposed of \$3,641,433.

At this time, Mr. Parker requested the Board to consider two items for the upcoming tax year. He stated that in order for he and the Commissioner of Revenue to implement the changes in tax year 2006, they need some guidance from the Board at this time.

Mr. Parker explained that the first proposed change is to the tax due date. He stated that in his twenty plus years as Treasurer, one of the most frequent complaints is that taxes are due in December. Mr. Parker proposed that the Board consider moving the tax due date to November. He further stated that the current date was changed from December 5<sup>th</sup> many years ago when tobacco money paid most of the tax bills in Washington County and the Board wanted to give farmers three more weeks to get their tobacco to the market. A late November due date should still give the agriculture community plenty of time to sell their products.

Mr. Parker explained that the second item he would like the Board to consider is doing away with the actual peel and stick County decal. He further explained that the County would still collect the vehicle registration fee and that the fee could either be billed with the personal property bill or sent as a separate bill. Mr. Parker stated that he now has the resources to enforce collection of personal property taxes and the registration fee without having to use the decal as the enforcement tool.

Mr. Parker stated that ordinances would be required for both proposed changes.

Discussion ensued among the Board regarding these requests. It was consensus of the Board to direct the County Attorney to prepare the ordinances necessary to implement the changes proposed by the County Treasurer.

**3. Adjourn to 7:00 PM Regular Meeting**

*On motion of Mr. Rector, second by Mr. McCall, it was resolved to adjourn the meeting.*

*The vote on this motion was as follows: (7-0)*

*Mr. McCall                      Aye*  
*Mr. McCrady                    Aye*

*Mrs. Mumpower*      *Aye*  
*Mr. Owens*            *Aye*  
*Mr. Price*              *Aye*  
*Mr. Rector*            *Aye*  
*Mr. Reynolds*        *Aye*

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**Prepared by:**

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Naoma A. Mullins, Recording Clerk

**Approved by the Washington County Board of  
Supervisors:**

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Kenneth O. Reynolds, Chairman