SCOTT

VIRGINIA

At a meeting of the Scott County Board of Supervisors begun and held in the Supervisors' meeting room located at the Community Services Building in Gate City, Virginia on Tuesday the 3rd day of December, 2024 at 9:00 a.m.

PRESENT: Darrel W. Jeter
L. Michele Glover
Eddie N. Skeen – excused at 10:40 a.m.
Michael K. Brickey - Chairman
Danny M. Casteel
Christopher S. Maness – Vice-Chairman
Stefanie C. Addington

ABSENT: None.

Chairman Michael K. Brickey called the meeting to order.

Supervisor Danny Casteel gave the invocation and led the Pledge of Allegiance.

On a motion by Darrel W. Jeter, duly seconded by Christopher S. Maness, this Board hereby amends the agenda by postponing Item 10. New Business – Commonwealth's Attorney Presentation until the January meeting.

Voting aye: Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.

Voting nay: None.

Supervisor Eddie Skeen noted that he would like to move appointments if those are not completed before he has to leave the meeting.

On a motion by Stefanie C. Addington, duly seconded by L. Michele Glover, this Board hereby approves the November 6, 2024 minutes.

Voting aye: Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.

Voting nay: None.

Virginia Association of Counties Executive Director Dean Lynch was in attendance to present an achievement award. He pointed out that Virginia Association of Counties offers education programs, and he encouraged the Board of Supervisors to take the course offered virtually. Mr. Lynch went on to say that there were 145 entries making the achievement award highly competitive. He pointed out that Scott County had one of the best programs. The S.C.O.T.T. Service Program alternative to incarceration made a meaningful impact. The jail cost reduction is a financial win for Scott County. Mr. Lynch presented the Virginia Association of Counties Achievement Award and congratulated Scott County.

Chairman Michael K. Brickey opened Citizen Expression Period.

Bobbie Powers addressed the Board. She stated that Tammy Tiller and her assistant questioned her integrity at the last meeting for spreading misinformation. Ms. Powers stated that the Board of Supervisors determined that they were not going to call for an exemption and tax everything at the July meeting. Ms. Powers commented that Chairman Brickey usually does the prayer, but today Danny Casteel did it. She noted that in the same breath that Chairman Brickey prays, he threatens that the law will escort us out of here. Ms. Powers stated that we are not afraid of the law. These boys put their pants on just like we do. She added that Chairman Brickey needs to come up with a different threat. The $20,000,000 courthouse expansion needs to be voted on. She went on to say that we absolutely insist. She inquired about spending $500 for hotels. Ms. Powers requested an explanation as to why the Commonwealth's Attorney needs six assistants. She noted that it would be fine if $500 was spent on a hotel before they got a county credit card. If it was a personal trip with their own money, Ms. Powers stated that she would not say anything about it. Ms. Powers stated that she heard there is a deputy who is on the Brady list. She went on to say that she has made a FOIA request about that. She inquired about the county paying for an employee who is on the Brady list. She went on to say that a person on the Brady list cannot write tickets or testify in court so why employee the person. Ms. Powers stated that we have a new president and the B.S. is lifted. Ms. Powers recalled that Tammy Tiller stated that she is here to do her job at the July meeting. She asked if she should exempt or assess it. The Board of Supervisors took a half-way vote and thanked her for new tax revenue. Ms. Powers asked if Chairman Brickey remembers that. Ms. Powers quoted Chairman Brickey saying to not believe everything you hear on social media, but he was all for taxing on YouTube. Ms. Powers stated that an exemption was not mentioned. She stated that an Ordinance was not mentioned, and Tammy was thrown under the bus last month. She went on to say that the air is lifted since we have a new president, and it will take her until January to get started. Ms. Powers stated that she will get 500 signatures to get Chairman Brickey removed from the Board. The Board has a lot of friends but has made a lot of enemies. She added that, if there is an exemption for loggers, the lady who paid her taxes will have to be paid back.

Attorney Rob Starnes addressed the Board. He stated that he has been an attorney for 24 years, City Planner, and Transportation Planner with the Cumberland Valley District. He went on to say that he submitted a grant for a 90 - acre industrial park in Rock Castle County, Kentucky. Mr. Starnes stated that he applied for the Economic Development Authority position. He went on to say that he would like to help get some CDBG grants submitted. The deadline is April or May, and they are announced in the fall. He added that we need to focus on the strengths in Scott County and work together. As a City Planner, Mr. Starnes recalled working together with different entities to bring about Economic Development. Mr. Starnes added that he wrote a grant for a woodworking facility. He found that, for every dollar that is spent in a community, another 45 cents is spent within ten miles of that dollar. Mr. Starnes noted that a hotel is needed in Scott County. For every one million dollars in sales from that hotel, another $450,000 is spent in the community. This county is so poor that we need to rake in every dollar that we can. He pointed out the number of customers that would have come from Tennessee if Walmart had gone in at the Bray property. There would have been thousands of new customers. Economic Development builds on itself. Mr. Starnes stated that he has ideas for CDBG grants. He asked why Bristol should be the only place that has a Country Music Museum. Mr. Carter played those songs here and took them to Bristol to be recorded. Bristol got the museum. Country music started here in Scott County. The Governor of Virginia would approve that if we wrote a proposal. The museum could have a recording studio. That is one of our strengths. Scott County should have an application in every year. He suggested that a recreational center be developed and named the Mac McClung Recreational Center for basketball camps along with space for party rentals. The Bray property will sell itself. The property is in close proximity to an interstate. In addition, he suggested that property be rezoned. He pointed out that he has drafted a letter to an ammunition manufacturer. It is worth a fishing expedition to see if they are interested in our property. Mr. Starnes pointed out that he was a Transportation Planner. A bypass is needed in Scott County. Antioch and Nickelsville would develop with a by-pass. Medical specialists that we don’t have in the surrounding area could be recruited. He pointed out that Scott County does not have a hospital and needs an urgent care. He concluded by saying that he is from Scott County, attended Gate City High School, and is willing to help. Mr. Starnes stated that everyone could work together. He addressed projects that he has worked on, and what could be in Scott County. He pointed out that area colleges and universities can provide training. Mr. Starnes declared that this county can be developed, and he is willing to help.

Larry Edwards from Daniel Boone addressed the Board. He asked Supervisor Brickey if he remembered him and stated that Chairman Brickey should remember him because he threatened to have him thrown out of the meeting last month. If escorted out of the meeting, Mr. Edwards requested to be taken to the Regional Jail in Duffield because they feed better down there. Mr. Edwards stated that Chairman Brickey lives in his district. Mr. Edwards questioned what Chairman Brickey has done in his district

Chairman Brickey responded that this is Citizen Expression Period and not a debate.

Mr. Edwards went on to say that he understands there is public water and sewer that he appreciates. Mr. Edwards questioned Supervisor Eddie Skeen about having cattle and shooting a gun in an incorporated town.

Supervisor Skeen replied that he is not familiar with town policies.

Mr. Edwards inquired why Supervisor Skeen could answer his question and Chairman Brickey could not answer his question. He told Chairman Brickey that he hopes that he gets a lump of coal in his stocking.

Katherine Stallard from Big Moccasin addressed the Board on behalf of Blakley Peters Taylor. She noted that Ms. Taylor has been a teacher for years. Over the past year, she has made numerous calls and emails trying to get help for a little Jack Russel Terrier. Ms. Taylor has called Jake Dougherty, Bill Dingus, Freda Starnes, Terry Kilgore's office, and Jeff Edds. She has had no help. This dog is tied outside 24/7 365 days per year with no straw. It has an igloo with no plastic over the door, no water, and no heat source. The owner is Jean Wright at 6159 East Carters Valley Road. Ms. Stallard noted that it was 16 degrees a few mornings. Animal Control went, but there was no return call. At one time, Animal Control went to the property and noted that the dog had on a sweater. Ms. Stallard told everyone to go to 6159, spend the night with the dog, and not forget to bring a sweater. Ms. Stallard reported that she has attended a Board of Supervisors meeting before, and she ordered a law book. She stated that the animal laws in the State of Virginia are not being enforced in Southwest Virginia and Scott County. She went on to say that she is glad to see Mr. Lynch here and that he was a volunteer animal control officer when he was sixteen. Ms. Stallard pointed out that maybe he can give her some names in Richmond to light a fire under someone here to enforce the law. The salary is paid by the tax payers. They need to be replaced if they are not going to do their job. In addition, Ms. Stallard addressed a tax exemption for RVs, boats, and campers. She stated that those people can afford to pay taxes. Ms. Stallard stated that the farmer trying to make a living with a tractor is the one who needs to be exempt.

Hearing no further comments, Chairman Michael K. Brickey closed Citizen Expression Period.

Supervisor Eddie Skeen suggested following-up with comments made during Citizen Expression Period and posting data on the county website for those who request data during the meeting. He stated that he would like to see that option.

Supervisor Maness inquired about them sending an email for that information.

Supervisor Skeen replied that they are asking for it during Citizen Expression. Mr. Steffey requested utility costs at Riverside at the last meeting. There should be a response to something specific like that.

Supervisor Maness pointed out that information would come from the Economic Development Authority.

Supervisor Skeen asked if Supervisor Maness did not want to respond to citizens.

Supervisor Maness replied that he would like to but the information needs to come from the correct agency.

Supervisor Skeen stated that we do work for the people. If they ask us a legitimate question, we need to get them an answer following citizen expression or after it is researched.

Chairman Michael Brickey suggested that County Attorney Sally Kegley look into citizen expression to determine if it is a debate or if we listen.

Ms. Kegley replied that your Rules of Procedure guide your Citizen Expression Period.

Chairman Brickey noted that it reads the Board may or may not respond.

Supervisor Eddie Skeen pointed out the news column on the county web page and inquired how long that has been available.

Ms. Starnes replied that has been available since the new website.

Mr. Skeen replied that the more people we can get to tune into our meetings or website, the better off we will be.

Supervisor Maness clarified if Mr. Skeen would like to make some changes to the Rules of Procedure in January.

Mr. Skeen replied yes.

Supervisor Maness noted that he would like to make some changes as well. He went on to say that the Board can talk about that in January.

Chairman Michael K. Brickey opened a public hearing to receive comments on the possible adoption of an Ordinance Amending, Restating, and Reordaining the Ordinance of October 3, 1979, Granting Relief from Personal Property Taxes on Certain Items of Farm Property and Products and Adding Exemptions for Household Goods and Personal Effects pursuant to Virginia Code Sections 58.1-3504 and 58.1-3505.

Supervisor Maness inquired about the meaning of restating and reordaining the ordinance. He went on to say that County Attorney Sally Kegley confirmed that this ordinance had been lost over the years.

County Attorney Sally Kegley explained that she stated there was no ordinance. After Gary Baker referenced Jack Stallard, Ms. Kegley stated that she went back in the minutes and found a lost ordinance from 1979 that did not have a number and was not in the ordinance books. Ms. Kegley explained that there was no way to know it existed. Because we have that ordinance, we need to bring in what we are doing now to update the 1979 ordinance.

Supervisor Maness added that there was some discussion about forestry equipment and farming.

Ms. Kegley replied yes. It is exempt.

Supervisor Maness clarified that this ordinance would include farming equipment, forestry equipment, household goods and personal effects.

Ms. Kegley pointed out that it follows the Code of Virginia that allows the Board to exempt forestry equipment that is part of a farm.

Supervisor Casteel inquired about utility trailers being included.

Ms. Kegley replied that she does not see an exemption in the Code of Virginia for that.

Supervisor Casteel inquired about that coming up for a vote.

Ms. Kegley replied that would be up to the Board. She provided what is allowed in the Code of Virginia.

Supervisor Maness inquired about the Dillon Rule as to utility trailers and Rvs.

Ms. Kegley replied that she does not see the authority in the Code of Virginia. It has to say that you can have an ordinance on these things. We have that authority for what is in this ordinance.

Supervisor Maness stated that Ms. Stallard brought up utility trailers and Rvs, and she is right farmers do need a break. If you have toys, you can afford it.

Supervisor Eddie Skeen clarified that farmers who have logging equipment is part of the farm. He inquired about logging equipment that is not part of the farm.

Ms. Kegley replied that is a business tax and not a part of this ordinance.

Supervisor Skeen clarified that is not an exemption for loggers.

Ms. Kegley replied that is not in this ordinance.

Supervisor Maness inquired about the Board setting that rate during the budget process.

Ms. Kegley replied that the Board can set that rate.

Supervisor Maness inquired about that rate being set at zero.

Supervisor Michele Glover replied that you could set that rate at 0.001.

Supervisor Eddie Skeen addressed when the tax rate has to be in effect for the Commissioner of the Revenue.

Ms. Kegley replied the rate is set in the Spring for whatever is on the books January 1st.

Supervisor Skeen concluded that the inventory would have to be complete on January 1st for logging equipment. If we don't have a budget meeting until later, it would not take affect that year.

Ms. Kegley replied that is out of her expertise, and she replied that she does not know.

Supervisor Skeen questioned Tammy Tiller about that.

Ms. Tiller replied that the levy rate has to be set 90 days before. If you set the rate during the time it is normally set, it would be for the year 2026.

Supervisor Maness pointed out that the Board is already too late.

Ms. Tiller replied that is the case. Ms. Tiller stated that she is going to pull the Rvs in and send them in at the personal property rate. She went on to say that she would assess them differently. They would be assessed on the methodology rate. She added that she can have someone from continuing education perform a trial audit and be written up for everything that is not right in order to get this where it needs to be for Scott County. Ms. Tiller stated that she would pull in the trailers and Rvs from DMV.

On a motion by Christopher S. Maness, duly seconded by Darrel W. Jeter, this Board hereby adopts the following:

ORDINANCE NO: 2024-09

AN ORDINANCE AMENDING, RESTATING, AND REORDAINING THE ORDINANCE OF OCTOBER 3, 1979, GRANTING RELIEF FROM PERSONAL PROPERTY TAXES ON CERTAIN ITEMS OF FARM PROPERTY AND PRODUCTS AND ADDING EXEMPTIONS FOR HOUSEHOLD GOODS AND PERSONAL EFFECTS

It is hereby ordained by the Scott County Board of Supervisors pursuant to §§ 58.1-3504 and 58.1-3505 of the Code of Virginia (1950), as amended, as follows:

Section 1. Short Title.

This ordinance shall be known and may be cited as the "Ordinance Granting Relief from Personal Property Taxes on Farm Property and Products and on Household Goods and Personal Effects."

Section 2. Separate Class of Property.

(A) Household goods and personal effects are hereby defined as separate items of taxation and classified as follows:

(1) Bicycles.
(2) Household and kitchen furniture, including gold and silver plates, plated ware, watches and clocks, sewing machines, refrigerators, automatic refrigerating machinery of any type, vacuum cleaners and all other household machinery, books, firearms and weapons of all kinds.
(3) Pianos, organs, and all other musical instruments; phonographs, record players, and records to be used therewith; and radio and television instruments and equipment.
(4) Oil paintings, pictures, statuary, curios, articles of virtu and works of art.
(5) Diamonds, cameos or other precious stones and all precious metals used as ornaments or jewelry.
(6) Sporting and photographic equipment.
(7) Clothing and objects of apparel.
(8) Antique motor vehicles as defined in § 46.2-100 of the Code of Virginia (1950), as amended, which may not be used for general transportation purposes.
(9) All-terrain vehicles, mopeds, and off-road motorcycles as defined in § 46.2-100 of the Code of Virginia (1950), as amended.
(10) Electronic communications and processing devices and equipment, including but not limited to cell phones and tablet and personal computers, including peripheral equipment such as printers.
(11) All other tangible personal property used by an individual or a family or household incident to maintaining an abode.

The classification above set forth shall apply only to such property owned and used by an individual or by a family or household primarily incident to maintaining an abode.

(B) Farm animals, grains and other feeds used for the nurture of farm animals, agricultural products as defined in § 3.2-6400 of the Code of Virginia (1950), as amended, farm machinery and farm implements are hereby defined as separate items of taxation and classified as follows:

(1) Horses, mules and other kindred animals.
(2) Cattle.
(3) Sheep and goats.
(4) Hogs.
(5) Poultry.

(6) Grains and other feeds used for the nurture of farm animals.
(7) Grain; tobacco; wine produced by farm wineries as defined in § 4.1-100 of the Code of Virginia (1950), as amended, and other agricultural products in the hands of a producer.
(8) (a) Farm machinery and farm implements other than the farm machinery and farm implements described in subsection 10, which shall include (i) equipment and machinery used by farm wineries as defined in § 4.1-100 of the Code of Virginia (1950), as amended, in the production of wine; (ii) equipment and machinery used by a nursery for the production of horticultural products; (iii) any farm tractor as defined in § 46.2-100 of the Code of Virginia (1950), as amended, regardless of whether such farm tractor is used exclusively for agricultural purposes; (iv) motor vehicles that are used primarily for agricultural purposes, for which the owner is not required to obtain a registration certificate, license plate, and decal or pay a registration fee pursuant to §§ 46.2-665, 46.2-666, or 46.2-670 of the Code of Virginia (1950), as amended; and (v) privately owned trailers as defined in § 46.2-100 of the Code of Virginia (1950), as amended, that are primarily used by farmers in their farming operations for the transportation of farm animals or other farm products as enumerated in subsections 1 through 7.
(b) Farm machinery, farm equipment, and farm implements, other than farm machinery and farm implements described in subsection 10, used by an indoor, closed, controlled-environment commercial agricultural facility, including property described in subsections 8(a) and (b) of § 58.1-609.2 of the Code of Virginia (1950), as amended, for the production of agricultural products. For purposes of this subsection, "indoor, closed, controlled-environment commercial agricultural facility" shall include indoor vertical farming or a greenhouse.

(9) Equipment used by farmers or farm cooperatives qualifying under § 521 of the Internal Revenue Code to manufacture industrial ethanol, provided that the materials from which the ethanol is derived consist primarily of farm products.
(10) Farm machinery designed solely for the planting, production or harvesting of a single product or commodity.
(11) Unless exempted by subsection 8, privately owned trailers as defined in § 46.2-100 of the Code of Virginia (1950), as amended, that are primarily used by farmers in their farming operations for the transportation of farm animals or other farm products as enumerated in subsections 1 through 7.
(12) Unless exempted by subsection 8, motor vehicles that are used primarily for agricultural purposes, for which the owner is not required to obtain a registration certificate, license plate, and decal or pay a registration fee pursuant to §§46.2-6365, 46.2-666, or 46.2-670 of the Code of Virginia (1950), as amended, or pickup panel trucks or sport utility vehicles for which the owner is required to obtain a permanent farm use placard pursuant to § 46.2-684.2 of the Code of Virginia (1950), as amended.
(13) Trucks or tractor trucks as defined in § 46.2-100 of the Code of Virginia (1950), as amended, that are primarily used by farmers in their farming operations for the transportation of farm animals or other farm products as enumerated in subsections 1 through 7 or for the transport of farm-related machinery.
(14) Farm machinery and farm implements, other than farm machinery and farm implements described in subsections 8 and 10, which shall include equipment and machinery used for forest harvesting and silvicultural activities.
(15) Farm machinery and farm implements, other than the farm machinery and farm implements described in subdivisions 8, 10, and 14, which shall include season-extending vegetable hoop houses used for in-field production of produce.

Section 3. Exemption Authorized.

A tax exemption in the amount of 100% of the Scott County tangible personal property tax rate for the then current taxable year applied to household goods and personal effects and to those items of farm property and products as listed in Section 2 of this ordinance is granted to those person(s) holding title to said items on the first day of the then current taxable year.

Section 4. Administration of Exemptions.

The exemptions authorized by this ordinance shall be administered by the Commissioner of the Revenue for Scott County.

Section 5. Conflicting Ordinance.

All conflicting ordinances or parts thereof which are inconsistent with the provisions of this ordinance are hereby repealed to the extent of such inconsistency.

Section 6. Effective Date.

This ordinance shall be in force and effect in Scott County upon adoption.

Voting aye: Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.

Voting nay: None.

Supervisor Eddie Skeen mentioned that the County Administrator Freda Starnes is going to report on the role of the Board of Supervisors and Constitutional Officers.

Ms. Starnes replied that is under her miscellaneous section.

County Administrator Freda Starnes presented a resolution ending the local emergency due to Hurricane Helene.

On a motion by Stefanie C. Addington, duly seconded by L. Michele Glover, this Board hereby approves the following:

RESOLUTION NO: 2024-07

DECLARING AN END TO THE LOCAL EMERGENCY DUE TO HURRICANE HELENE

WHEREAS, the Director of Emergency Management for the County of Scott, Virginia, declared a Local Emergency on September 27, 2024, in accordance with the "Commonwealth of Virginia Emergency Services and Disaster Law of 2000," Virginia Code § 44-146.13, et seq, due to the effects of weather conditions related to Hurricane Helene in Scott County, Virginia; and

WHEREAS, the Scott County Board of Supervisors, pursuant to Virginia Code § 44-146.21, confirmed by resolution the Declaration of Local Emergency at a meeting on October 2, 2024; and

WHEREAS, Virginia Code § 44-146.21(A) requires the governing body to designate an end to the declared emergency when all emergency actions have been taken;

NOW, THEREFORE, BE IT RESOLVED that the Scott County Board of Supervisors on this 3rd day of December, 2024 does hereby declare an end to the Local Emergency declared on September 27, 2024, due to the effects of weather conditions related to Hurricane Helene.

Voting aye: Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.

Voting nay: None.

Carol Dixon addressed the Board about the Scott County Community Garden. She went on to say that the Board of Supervisors agreed to invest in the Community Garden ten years ago. She noted that she is Secretary of the Southwest Virginia Community Foundation, and one of the Master Gardeners that designed and implemented the garden. She went on to say that the garden was designed by four Master Gardeners. The garden was constructed on land owned by the Presbyterian Church that provides free water and a rent-free space. Funds were raised for the garden. The Scott County Board of Supervisors, Scott County Rotary Club, and Presbyterian Church have contributed to the Community Garden that consists of 47 raised beds, deer fence, tools, and plants. The Master Gardeners have volunteered by providing communication, records, and maintenance. Scott County residents can apply for the beds if they agree to follow the rules. The garden is situated on a well-traveled street that provides easy access. There have been 300 to 400 pounds grown consistently each year. The beds need to be replaced, and the budget for that work is $4,885.

Supervisor Eddie asked if a contribution is being requested.

Ms. Dixon replied yes.

Supervisor Chris Maness inquired about any fund raising or if the entire amount is being requested.

Ms. Dixon replied that the Presbyterian Church has contributed water and a rent-free space. She plans to approach Ballad about a contribution, but that is still a question mark. Ms. Dixon stated that she plans to speak with the Rotary Club as well. Any amount would be appreciated.

Supervisor Maness inquired about her speaking with the Town of Gate City.

Ms. Dixon replied that she will speak with the Town of Gate City.

Supervisor Darrel Jeter inquired about any grants that are available for this.

Ms. Dixon replied that she has searched but not found any. She went on to say that they have survived through individual donations, but it has been a struggle.

Supervisor Eddie Skeen asked if there is a timeline to approach the other donors.

Supervisor Maness suggested $1,000.

Supervisor Casteel suggested that she approach the other potential donors and report back.

Ms. Dixon replied that she would be happy to do that.

It was the consensus of the Board that Ms. Dixon report back to the Board of Supervisors after she determines what other groups will be donating.

On a motion by Stefanie C. Addington, duly seconded by L. Michele Glover, this Board hereby ratifies a letter of support for Clinch River Health Services (Said letter being attached to the minutes of this meeting; Minute Book 34 Attachment No: 1).

Voting aye: Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.

Voting nay: None.

Tina Seay presented applications for appointment

Economic Development Authority Appointments

L. Michele Glover nominated Craig Bright
Darrel W. Jeter nominated John Strutner
Danny M. Casteel nominated Rob Starnes
Michael K. Brickey nominated Dennis Fritz

On a motion by L. Michele Glover, duly seconded by Christopher S. Maness, this Board hereby ceases nominations.

Voting aye: Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.

Voting nay: None.

Voting for Craig Bright: Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Danny M. Casteel, Christopher S. Maness, and Stefanie C Addington.

Voting for John Strutner: Darrel W. Jeter, Michael K. Brickey, Christopher S. Maness, and Stefanie C. Addington.

Voting for Rob Starnes: L. Michele Glover, Eddie N. Skeen, and Danny M. Casteel.

Voting for Dennis Fritz: Michael K. Brickey

Craig Bright and John Strutner were appointed to a four-year term on the Economic Development Authority.

LENOWISCO Board Appointment

Christopher S. Maness nominated Joe Horton

On a motion by L. Michele Glover, duly seconded by Christopher S. Maness, this Board hereby ceases nominations and, by acclamation, appoints Joe Horton to serve a three-year term on the LENOWISCO Board.

Voting aye: Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.

Voting nay: None.

Tourism Development Committee Appointment

Eddie N. Skeen nominated Jennifer Pike

On a motion by Christopher S. Maness, duly seconded by Darrel W. Jeter, this Board hereby ceases nominations and, by acclamation, appoints Jennifer Pike to serve a three-year term on the Tourism Development Committee.

Voting aye: Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.

Voting nay: None.

Supervisor Maness expressed appreciation to County Attorney Sally Kegley for her input on the ordinance.

County Administrator Freda Starnes presented the claims and related reports (Said claims and reports being attached to the minutes of this meeting; Minute Book 35 Attachment No: 2).

On a motion by Darrel W. Jeter, duly seconded by L. Michele Glover, this Board hereby orders that:

(a) Social Services Fund be allowed the sum of $305,257.74 for voucher numbers 50019704-50019796, 50019915-50019921, 50020001-50020004, 50020069-50020076, 50020108-50020117, 50020196-50020199 and Wire 320, 321, 322, 323, 332.

(b) General Fund be allowed the sum of $1,052,575.16 for voucher numbers 50019535-50019669, 50019671-50019680, 50019859-50019892, 50019894-50019903, 50019905-50019914, 50019946-50019975, 50019977-50019980, 50019983-50019991, 50019993, 50019995-5002000, 50020005, 50020007-50020036, 50020077-50020088, 50020118-50020134, 50020136-50020170, 50020200-50020219, 50020221-50020225 and wire 324, 325, 326, 327, 122324 and Payroll/DD Fund 1000.

(c) Health Insurance Reimb. Fund be allowed the sum of $239,973.00 for voucher number 50020135.

(d) Courthouse Security be allowed the sum of $646.33 for voucher numbers 50019992 and Wire 327 and 122324.

(e) Law Library Fund be allowed the sum of $210.32 for voucher number 50019910

(f) Wireless Grant – 911 be allowed the sum of $563.64 for voucher numbers 50019981 and Wire 327 and 122324.

(g) CPMT be allowed the sum of $68,583.85 for voucher numbers 50020226-50020245.

(h) CWAO Collection Fund be allowed the sum of $1,490.91 for voucher numbers 50020119 and 50020131 and Wire 324, 325, 326, 327, and 122324.

(i) IT Technology Fund (Clerk) be allowed the sum of $24.85 for voucher number 50019893.

(j) American Rescue Plan Act be allowed the sum of $5,455.15 for voucher number 50019670.

(k) Delinquent Tax Litigation Fund be allowed the sum of $1,747.00 for voucher numbers 50019922 and 50019982.

(l) Motor Vehicle Violation Fines Fund be allowed the sum of $39.95 for voucher number 50020006.

(m) Coal Road Tax Fund be allowed the sum of $10.68 for voucher number 50019994.

(n) Regional Improvements Fund be allowed the sum of $4,196.00 for voucher number 50019904.

(o) Courthouse Maintenance Construction be allowed the sum of $18,935.00 for voucher number 50020220.

(p) Sheriff's Forfeit Seizure be allowed the sum of $2,000 for voucher number 50019976.

(q) CWAO Forfeit Asset Fund be allowed the sum of $57.97 for Voucher Number 50020078.

Voting aye: Darrel W. Jeter, L. Michele Glover, Eddie N. Skeen, Michael K. Brickey, Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.

Voting nay: None.

Supervisor Jeter inquired about the percentage of taxes collected.

Ms. Starnes replied that she does not have that information.

County Administrator Freda Starnes addressed two items at the request of Supervisor Eddie Skeen being an update on SECOR and duties of the Board of Supervisors vs. Constitutional Officers. Ms. Starnes reported that SECOR had five participants from Scott County. One did not follow the rules and was sent back to jail. There are currently four from Scott County still in the program. She reported on duties of Board of Supervisors vs. Constitutional Officers (Said report attached to the minutes of this meeting; Minute Book 35 Attachment No: 3).

Ms. Starnes gave an update on the comprehensive audit. She reported that we have had some things beyond the County Administrative Office's and Board of Supervisor's control. The audit will be delayed and late going to the State, and they are aware of that. The audit report should be available in March.

Supervisor Eddie Skeen requested clarification on there being things that the Board of Supervisors cannot exempt according to the Code of Virginia.

County Attorney Sally Kegley replied that there are things listed that you can by ordinance. If there are things not listed under that, there is no authority.

Supervisor Eddie Skeen requested the reference code for that.

Ms. Kegley stated that she could give him the reference codes for the ordinance adopted today.

Supervisor Skeen asked how he could find the ones that cannot be exempted in the code.

Ms. Kegley replied that there is not anything that says these are not exempt. It lists the things that can be exempt if you adopt an ordinance. The default is that you tax based on the Virginia Constitution and the Virginia Code for personal property, real estate, and machinery and tools. There are certain limited exemptions, and that is what you adopted today.

Supervisor Skeen stated the loggers will have to submit an inventory to Tammy Tiller as it stands today. Unless the Board changes the levy, it will be assessed at the levy rate today.

The Commissioner of the Revenue Tammy Tiller replied yes.

Ms. Kegley added that there is not authority to exempt a business.

Supervisor Maness inquired about there being time to change the rate before January.

Ms. Kegley did not advise doing that outside of the budget process.

Supervisor Skeen mentioned the representative of the Loggers Association that pointed out ten counties exempt loggers.

Ms. Kegley clarified that they did the same thing you did for farmers with logging equipment.

Supervisor Casteel inquired about the exemption David Sanders referenced at the last meeting.

Ms. Kegley replied that is another tax.

Supervisor Maness inquired about that.

Ms. Kegley replied that is a state code that loggers follow.

Supervisor Eddie Skeen inquired about it referring to non-profits.

Tammy Tiller replied that is not anything talked about today.

Supervisor Skeen mentioned the May 1st deadline for business to submit their inventory.

Supervisor Glover inquired if logging businesses can go under its own category or does it have to go under machinery and tools.

Ms. Kegley stated that it can be a different tax levy.

Supervisor Casteel inquired about heavy machinery being taxed.

Ms. Tiller replied yes. Ms. Tiller stated that she is to assess all things not exempt by an ordinance.

Supervisor Casteel stated that the Board of Supervisors agreed to exempt all of it last month. Now, we are changing what we did 30 days ago. Supervisor Casteel stated that he has a recording from Chairman Brickey stating that the Board should exempt all of it. Supervisor Casteel stated that it looks like we are wishy washy. Some are getting and some are not. Some have paid it in the past and some have not. It was not Ms. Tiller's fault. It was the ones before her. Ms. Tiller will be sending a form out to all the businesses. Some will be honest and some will not. Mr. Gibson paid his taxes and got ripped off about $40,000.00 over the last seven years while others did not pay. Certain people will pay, and there will be no way to tell if others don't unless it is a registered vehicle through DMV. This will not be an easy task. It will be left up to Tammy Tiller.

Chairman Brickey explained that he met with Danny Casteel and Tammy Tiller prior to the meeting and discussed logging, farming, and trailers. He went on to say that people contacted him saying that trailers, Rvs and water sports items should be taxed. He added that a person contacted him concerned that her lawn mower and trailer it was pulled with was going to be taxed. That is when he called Danny Casteel about taxing trailers or eliminating all of it. We still tax Rvs, Campers, and water craft. He clarified that he was talking about not taxing farm trailers, and he is not going to agree that any recording be played.

Supervisor Eddie Skeen left the meeting at 10:40 a.m.

BREAK: 10:40 a.m.

RECONVENE: 11:00 a.m.

Public Service Authority Director Mike Dishman gave an update (Said update being attached to the minutes of this meeting: Minute Book 35 Attachment No: 4).

Supervisor Darrel Jeter wished all the staff a Merry Christmas and thanked them for the good job they do.

Supervisor Michele Glover stated that she is on the Solid Waste Committee, and she recommended that the solid waste site workers along with the transfer station workers be allowed off Christmas Eve and Christmas Day and the sites and transfer station be closed on December 24th and December 25th. She wished everyone a Merry Christmas.

There was discussion.

On a motion by L. Michele Glover, duly seconded by Christopher S. Maness, this Board hereby approves closing the solid waste sites and the transfer station on December 24th and December 25th.

Voting aye:	Darrel W. Jeter, L. Michele Glover, Michael K. Brickey, Danny M. Casteel, Christopher S. Maness, and Stefanie C. Addington.
Voting nay:	None.
Absent:	Eddie N. Skeen.

Chris Maness pointed out that he and Supervisor Addington attended the VACo Conference. He pointed out that it was very informative. The most impressive presentation was by DHCD. He noted that Smyth County has gone from building four houses per year to 40. A huge jump. Housing is an issue in our county. Young people do not have a place to start. This coming year, we should look into housing. The VACo Conference presentations should be online, and he encouraged the Board look at that.

Supervisor Stefanie Addington expressed appreciation to the staff. This job is not pleasant sometimes and difficult; therefore, she appreciates each and every one. Some people think that we do this spitefully and from a place of hate. She stated that her heart is in this county. She stated that she wants her niece and nephew to grow up here. This job is not easy, and she appreciates everyone on this Board.

Supervisor Bill Dingus responded about a case addressed during Citizen Expression Period. The citizen stated that Animal Control is not enforcing comprehensive animal control laws. Since 2001, Mr. Dingus pointed out that there have been over 70 dogs seized due to inhumane conditions. Not to mention, the ones that have been contacted and corrected the violations. Cows, horses, and donkeys are included in that with one Animal Control Officer and a Litter Control Officer as a backup and vice versa. Mr. Dingus offered to give specifics about the case to any Board member wanting to know more.

Chairman Michael Brickey wished everyone a Merry Christmas.

Chairman Michael Brickey adjourned the meeting until January 2, 2025 at 9:00 a.m.

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CHAIRMAN CLERK