

**CAROLINE COUNTY BOARD OF SUPERVISORS MEETING
COMMUNITY SERVICES CENTER
MILFORD, VIRGINIA**

7:30 P.M.

RECONVENE FROM APRIL 13, 2021 BOARD OF SUPERVISORS MEETING

Requesting County Administration
Department

PUBLIC HEARINGS

1. Proposed Tax Rates For Calendar Year 2021

Requesting County Administration
Department

Documents:

[PROPOSED TAX RATES FOR CALENDAR YEAR 2021.PDF](#)

NEW BUSINESS

2. Approval Of Non-Disclosure Agreement With Rappahannock Electric Cooperative

Requesting County Administration
Department

Documents:

[NON-DISCLOSURE AGREEMENT WITH REC.PDF](#)

3. Adoption Of Tax Rates For Calendar Year 2021

Requesting County Administration
Department

Documents:

[ADOPTION OF TAX RATES FOR 2021.PDF](#)

ADJOURNMENT

(Recess to April 27, 2021 at 6 p.m.)

Requesting County Administration
Department



CAROLINE COUNTY, VIRGINIA NOTICE OF PUBLIC HEARING PROPOSED REAL PROPERTY TAX INCREASE PROPOSED TAX RATES FOR 2021

A public hearing on the proposed calendar year 2021 tax rates will be held by the Caroline County Board of Supervisors on TUESDAY, APRIL 20, 2021 BEGINNING AT 7:30 P.M. OR AS SOON THEREAFTER AS POSSIBLE IN THE CAROLINE COUNTY COMMUNITY SERVICES CENTER, 17202 RICHMOND TURNPIKE (RT 301 SOUTH ADJACENT TO BOWLING GREEN ELEMENTARY SCHOOL), MILFORD, VIRGINIA.

Due to the public health threat posed by the COVID-19 pandemic, the in-person gathering size in the meeting room is limited to 86 persons based on guidance and executive orders from the Governor of Virginia and the Virginia Department of Health on social distancing and public gatherings. Accordingly, public comment will also be accepted in writing prior to the meeting to be entered into the official minutes of the Caroline County Board of Supervisors and read by the Chair or designee at the Board meeting.

Those wishing to submit written comments may do so by emailing comments to Pam Hall (phall@co.caroline.va.us) at the County Administrator's Office or by placing written comments in the Treasurer's Office drop box outside the front door of the County Administrative Building at 212 N. Main Street, Bowling Green, VA 22427. Comments submitted via the Treasurer's Office drop box should be in a sealed envelope clearly marked "Comments for Public Hearing on Proposed Calendar Year 2021 Tax Rates". Written comments may also be mailed to the attention of Pam Hall, County Administrator's Office, P. O. Box 447, Bowling Green, VA 22427. All comments **MUST BE RECEIVED BY CLOSE OF BUSINESS ON FRIDAY, APRIL 16, 2021** in order to be read into the public record at the hearing.

Submissions of written comments must include the citizen's name and voting district. Please draft your comments at such length so that they may be read into the record in no more than three (3) minutes at a typical oral reading pace. For comments provided in representation of a group or organization, the time limit is five (5) minutes. The reading of any comments that exceed these time limits will stop when the time limit is reached.

Citizens choosing to attend in person to address the Board of Supervisors at the public hearing will be required to maintain recommended social distancing at all times, wear masks and have their temperature taken before entering the building.

The meeting will be streamed live on the Internet via YouTube channel Caroline County Virginia Government at the following link:
<https://www.youtube.com/channel/UCPjBwPjQnTZdfcy5ySZcqAg>

Citizens with special needs should contact the County Administrator’s Office at (804)633-5380 prior to the public hearing no later than 5:00 p.m. on Friday, April 16, 2021.

NOTICE OF PROPOSED REAL PROPERTY TAX INCREASE

The Board of Supervisors of Caroline County, Virginia proposes to increase property tax levies.

1. **Assessment Increase:** Total assessed value of real property, excluding additional assessments due to new construction or improvements to property, exceeds last year's total assessed value of real property by 19% percent.
2. **Lowered Rate Necessary to Offset Increased Assessment:** The tax rate which would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value of real estate with the exclusions mentioned above, would be \$0.70 per \$100 of assessed value. This rate will be known as the "lowered tax rate."
3. **Effective Rate Increase:** The County of Caroline proposes to adopt a tax rate of \$0.77 per \$100 of assessed value. The difference between the lowered tax rate and the proposed rate would be \$0.07 per \$100, or 10% percent. This difference will be known as the "effective tax rate increase."

Individual property taxes may, however, increase at a percentage greater than or less than the above percentage.

4. **Proposed Total Budget Increase:** Based on the proposed real property tax rate and changes in other revenues, the total budget of Caroline County will exceed last year's by 10 percent.

PROPOSED 2021 TAX RATES

	Current	Proposed
Real Estate	\$0.83/\$100 of assessed valuation	\$0.77/\$100
Personal Property	\$3.80/\$100 of assessed valuation	\$3.80/\$100
Alternative Personal Property	\$2.66/\$100 of assessed valuation	\$2.66/\$100
Tax Rate for One Motor Vehicle for Qualifying Disabled Veterans Under Caroline County Code §103-46.5		
Alternative Personal Property Tax Rate for Data Center	\$1.25/\$100 of assessed valuation	\$1.25/\$100

Equipment Qualifying Under
VA Code §58.1-3506, A, 43

Alternative Personal Property Tax Rate for Privately Owned Pleasure Boats and Watercraft, Motorized and Under 18 feet, Used for Recreational Purposes Only VA Code §58.1-3506, A, 28	\$0.00/\$100 of assessed valuation	\$0.00/\$100
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Alternative Personal Property Tax Rate for Privately Owned Pleasure Boats and Watercraft, Non-motorized and Under 18 Feet, Used for Recreational Purposes Only VA Code §58.1- 3506, A, 29	\$0.00/\$100 of assessed valuation	\$0.00/\$100
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Minerals Tax	\$0.83/\$100 of assessed valuation	\$0.77/\$100
Mobile Homes	\$0.83/\$100 of assessed valuation	\$0.77/\$100
Machinery & Tools	\$3.50/\$100 of assessed valuation	\$3.50/\$100
Motor Carrier	\$3.50/\$100 of assessed valuation	\$3.50/\$100
Public Service Corporations		
Real Estate	\$0.83/\$100 of assessed valuation	\$0.77/\$100
Personal Property	\$3.80/\$100 of assessed valuation	\$3.80/\$100

BY ORDER OF THE CAROLINE COUNTY BOARD OF SUPERVISORS
Charles M. Culley, Jr., County Administrator

RECEIVED

APR 13 2021

County Administration

April 13, 2021

Comments for Public Hearing on
Proposed Calendar Year 2021 Tax Rates

Louie Robinson
Bowling Green District

Dear Sir,

I am writing to ask that the Committee would lower the tax rates for the car property tax for this time. I believe that many people in this County as well as other Counties, cannot afford these high tax rates due to this pandemic. Many people are at a

TO BE READ AT PUBLIC HEARING #1

I am disabled retired and on a pension and I was targeted for money because of other people who have been trying to take advantage of me. My home has been altered without my permission to gain more money for me to pay extremely high electric bills that I did not agree to. To make a long story short I've been the target for people to take advantage of and this must stop. These that have done these things don't realize that God will judge them. I was scammed and targeted for my 2019 and 2020 taxes. Many people around here I see are driving expensive vehicles and I know they weren't paying taxes like I had to. I am not like them and I don't want to be like them.

Hall, Pam

From: Culley, Charles
Sent: Wednesday, April 14, 2021 12:06 PM
To: Hall, Pam; Partin, Alan
Cc: Tomeka C. Smith
Subject: FW: Support for Proposed Property Tax Increase

Charles M. Culley, Jr.
County Administrator
County of Caroline
P. O. Box 447
212 North Main Street
Bowling Green, Virginia 22427
(804)633-5380 (*Main Line*)
(804)633-4471 (*Direct Line*)
(804)633-4970 (*Fax*)

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From: jcb807@gmail.com <jcb807@gmail.com>
Sent: Wednesday, April 14, 2021 11:09 AM
To: Long, Nancy <nlong@co.caroline.va.us>; Forehand, Clayton <cforehand@co.caroline.va.us>; Underwood, Reggie, L. <rlunderwood@co.caroline.va.us>; Thomas, Floyd <fthomas@co.caroline.va.us>; Black, Jeff <jblack@co.caroline.va.us>; Sili, Jeff <jsili@co.caroline.va.us>
Cc: Culley, Charles <cculley@co.caroline.va.us>
Subject: Support for Proposed Property Tax Increase

Greetings:

You may recall that recently I spoke at a BOS Public Hearing supporting the approval/construction of a Fire Station at Carmel Church. I feel that the station is indeed an urgent need for our current and increasing population. A *necessary consequence* of deciding to fund essential public services such as that is now the tough part for the Board – imposing a tax increase to be able to go forward and actually be able to “write the check” to pay for these services.

I SUPPORT the appropriate and necessary INCREASE in taxes to continue to maintain, increase and staff essential public services. Our County cannot continue to improve (in every respect) without sufficient quality law enforcement, fire/rescue, water/sewer, schools and the like.

I respectfully urge each of you to make the tough call and increase taxes to adequately fund these matters.

Sincerely,

John Bowers
Resident of the Reedy Church District

**Caroline County
Board of Supervisors Agenda
Executive Summary**

Meeting Date: April 20, 2021

Title: New Business – Non-Disclosure Agreement with
Rappahannock Electric Cooperative

(Check Mark)

<input type="checkbox"/> Consent	<input type="checkbox"/> Closed Meeting
<input checked="" type="checkbox"/> Action	<input type="checkbox"/> Public Hearing
<input type="checkbox"/> No Action (Information Only)	<input type="checkbox"/> Ordinance
<input type="checkbox"/> Resolution	<input type="checkbox"/> PowerPoint Presentation

Summary: Attached is a proposed confidentiality agreement (also referred to as a non-disclosure agreement or NDA) with Rappahannock Electric Cooperative. The NDA, which has been reviewed and approved by County Attorney Ben Emerson, is required by REC to enable discussions with the County regarding REC's role in potential broadband expansion projects in Caroline. In turn, the NDA requires REC to keep the County's confidential information confidential as well, to the extent that such a provision is applicable.

Of particular note is that the agreement requires all individuals receiving "confidential information" to be "bound by confidentiality obligations no less protective of the confidential information than the terms contained herein." This language requires each person on the committee and any county employees likely to receive confidential information to sign a written agreement having the same terms as the NDA. Failure of the County to meet this obligation will be an immediate breach of the NDA.

Action(s) Requested of Board: Authorize the County Administrator to sign the attached Confidentiality Agreement on behalf of the County

Confidentiality Agreement

This Confidentiality Agreement (the "**Agreement**"), dated as of _____, 2021 ("**Effective Date**"), is between RAPPAHANNOCK ELECTRIC COOPERATIVE, a Virginia nonstock utility cooperative with its principal office at 247 Industrial Court, Fredericksburg, Virginia 22408 ("**REC**"), and CAROLINE COUNTY, a political subdivision of the Commonwealth of Virginia (the "**County**"), with its office at 212 N. Main Street, P.O. Box 447, Bowling Green, Virginia 22427. REC and the County are collectively referred to herein as the "**Parties**" and individually as a "**Party**."

1. For the purposes of this Agreement, the "**Disclosing Party**" shall mean the Party who discloses to the Recipient (defined below), either directly or indirectly, Confidential Information (as defined below) of such Party or any embodiment thereof, or on whose behalf such possession is so delivered; and the "**Recipient**" shall mean the Party who receives any Confidential Information of the Disclosing Party, or who receives benefit from the receipt by any entity affiliated with it, of any Confidential Information of the Disclosing Party.

2. In connection with the exploration of a potential business relationship between the Parties (the "**Purpose**"), each Party may disclose or deliver to the other Party, or Recipient may otherwise receive access to, Confidential Information (as defined below). Recipient shall use the Confidential Information solely for the Purpose and, subject to Section 5, shall not disclose or permit access to Confidential Information other than to its affiliates and its or their employees, officers, directors, shareholders, attorneys, accountants, County committee members, and advisors (collectively, "**Representatives**") who: (a) need to know such Confidential Information for the Purpose; (b) know of the existence and terms of this Agreement; and (c) are bound by confidentiality obligations no less protective of the Confidential Information than the terms contained herein. Recipient shall safeguard the Confidential Information from unauthorized use, access or disclosure using at least the degree of care it uses to protect its most sensitive information and no less than a reasonable degree of care. Recipient shall promptly notify Disclosing Party of any unauthorized use or disclosure of Confidential Information and fully cooperate with Disclosing Party to prevent further use or disclosure. Recipient will be responsible for any breach of this Agreement caused by its Representatives. REC understands and agrees that the County is subject to the Virginia Freedom of Information Act (the "Act") which requires disclosure of Records (as defined under the Act) in Recipient's possession unless an exception applies under the Act. To the extent reasonably possible under the Act, the County will treat all Records that are expressly identified by REC as Confidential Information as exempt under the Act as it is currently enacted, but such records will be disclosed if (a) the County receives legal advice that disclosure under the Act is required by law or (b) a Court requires disclosure of such information under the Act.

3. "**Confidential Information**" means all non-public, proprietary or confidential information of Disclosing Party, in oral, visual, written, electronic or other tangible or intangible form, that is clearly marked or designated as "confidential," and all notes, analyses, summaries and other materials prepared by Recipient or any of its Representatives that are clearly marked "confidential" and contain, are based on or otherwise reflect, to any degree, any of the foregoing ("**Notes**"); provided, however, that Confidential Information does not include any information that: (a) is or becomes generally available to the public other than as a result of Recipient's or its Representatives' act or omission; (b) is obtained by Recipient or its Representatives on a non-confidential basis from a third party that was not legally or contractually restricted from disclosing such information; (c) was in Recipient's or its Representatives' possession, as established by documentary evidence, prior to Disclosing Party's disclosure hereunder; or (d) was or is independently developed by Recipient or its Representatives, as established by documentary evidence, without using any Confidential Information.

4. Each Party represents and warrants that:

(a) the performance of its obligations herein does not and will not violate any other contract or obligation to which the Recipient is a party or is legally bound;

(b) it has implemented and will continue to maintain sufficient information security protocols to secure and protect the confidentiality of all Confidential Information in the Recipient's or its Representatives' possession or control; and

(c) to the extent applicable and the Purpose requires Recipient to collect, access, use, store, process, dispose of or disclose credit, debit or other payment cardholder information:

(i) Recipient shall at all times during the term of this Agreement remain in compliance with the Payment Card Industry Data Security Standard requirements as the same may be modified from time to time, at Recipient's sole cost and expense.

5. If Recipient or any of its Representatives is required by applicable law or a valid legal order to disclose any Confidential Information, Recipient shall if permissible, prior to such disclosure to the extent reasonably possible, notify Disclosing Party of such requirements so that Disclosing Party may seek a protective order or other remedy, and Recipient shall reasonably assist Disclosing Party therewith. If Recipient remains legally compelled to make such disclosure, it shall: (a) only disclose that portion of the Confidential Information that, in the opinion of its legal counsel, Recipient is required to disclose.

6. Subject to all applicable laws, rules and regulations pertaining to the retention of documents by political subdivisions, upon the expiration of this Agreement or otherwise at Disclosing Party's request, Recipient shall either return to Disclosing Party or destroy all Confidential Information in its and its Representatives' possession other than Notes, and destroy all Notes, and certify in writing to Disclosing Party the destruction of such Confidential Information.

7. No Party has any obligation under this Agreement to (a) disclose any Confidential Information or (b) negotiate for, enter into or otherwise pursue the Purpose. Disclosing Party provides all Confidential Information without any representation or warranty, expressed or implied, as to the accuracy or completeness thereof, and Disclosing Party will have no liability to Recipient or any other person relating to Recipient's use of any of the Confidential Information or any errors therein or omissions therefrom.

8. Disclosing Party retains its entire right, title and interest in and to all Confidential Information, and no disclosure of Confidential Information hereunder will be construed as a license, assignment or other transfer of any such right, title and interest to Recipient or any other person.

9. The rights and obligations of the parties under this Agreement expire two years after (i) the Effective Date, or (ii) the termination or expiration of any written agreement entered into by the parties in connection with the Purpose (the “**Definitive Agreement**”), if any; provided that with respect to Confidential Information that constitutes a trade secret under the laws of any jurisdiction, such rights and obligations will survive such expiration until, if ever, such Confidential Information loses its trade secret protection other than due to an act or omission of Recipient or its Representatives.

10. Recipient acknowledges and agrees that any breach of this Agreement will cause injury to Disclosing Party for which money damages would be an inadequate remedy and that, in addition to remedies at law, Disclosing Party is entitled to seek equitable relief as a remedy for any such breach.

11. This Agreement and all matters relating hereto are governed by, and construed in accordance with, the laws of the Commonwealth of Virginia, without regard to the conflict of laws provisions of any jurisdiction to the contrary. Any legal suit, action or proceeding relating to this Agreement must be instituted in the federal or state courts located in Caroline County, Virginia. Each Party irrevocably submits to the exclusive jurisdiction of such courts in any such suit, action or proceeding.

12. All notices must be in writing and addressed to the relevant party at its address set forth in the preamble (or to such other address such party specifies in accordance with this Section 12). All notices must be personally delivered or sent prepaid by nationally recognized courier or certified or registered mail, return receipt requested, and are effective upon actual receipt.

13. This Agreement constitutes the entire agreement of the parties with respect to its subject matter, and supersedes all prior and contemporaneous understandings, agreements, representations and warranties, whether written or oral, with respect to such subject matter. This Agreement may only be amended, modified, waived or supplemented by an agreement in writing signed by both parties, and no failure or delay in enforcing any right will be deemed a waiver.

14. In the event of a conflict between the terms and conditions of this Agreement and any Definitive Agreement, the terms and conditions of this Agreement shall control with regard to the use and protection of Confidential Information unless the Definitive Agreement provides more stringent protection.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the Effective Date.

CAROLINE COUNTY, VIRGINIA

RAPPAHANNOCK ELECTRIC
COOPERATIVE

By _____

By _____

Name:

Name:

Title:

Title:

Approved as to form:

County Attorney

**Caroline County
Board of Supervisors Agenda
Executive Summary**

Meeting Date: April 20, 2021

Title: New Business – Adoption of Tax Rates for 2021

(Check Mark)

<input type="checkbox"/> Consent	<input type="checkbox"/> Closed Meeting
<input checked="" type="checkbox"/> Action	<input type="checkbox"/> Public Hearing
<input type="checkbox"/> No Action (Information Only)	<input type="checkbox"/> Ordinance
<input type="checkbox"/> Resolution	<input type="checkbox"/> PowerPoint Presentation

Summary: Each year, the Board of Supervisors establishes tax rates and the Personal Property Tax Relief Act (PPTRA) rate for the calendar year by mid-April to ensure that tax rolls are completed in time to mail tax bills to citizens well in advance of the June 5 payment deadline.

Proposed Tax Rates

Attached are the proposed tax rates for calendar year 2021 as indicated during discussion of the County Administrator’s Proposed FY 2021/2022 Budget.

PPTRA Rate

Every year, the Commissioner of the Revenue calculates the rate of personal property tax relief to be provided to County taxpayers as part of the Personal Property Tax Relief Act (PPTRA). Under the PPTRA, which was adopted by the General Assembly in 1998, Virginia residents were to originally pay a decreasing percentage of personal property tax on qualifying vehicles until the entire tax was relieved in 2002. The program relieved the tax up to \$20,000 of a vehicle’s assessed value; owners with vehicles assessed over \$20,000 pay 100% of the remainder of the tax.

However, implementation of the PPTRA was altered due to fiscal restraints at the state level. The original legislation was amended in 2006 to provide every locality in the Commonwealth with a set amount of funds to be used to provide tax relief on qualified personal property. This amount, which is \$2,371,896 for Caroline County, does not change over time. Therefore, as the County’s personal property tax base grows (more vehicles and vehicles with higher values are added), the amount available to provide relief on a per vehicle basis declines.

Commissioner of the Revenue Mark Bissoon has requested that the Board establish the rate of personal property tax relief to be provided to County taxpayers under the PPTRA at **27%** for calendar year 2021 (down from 29% in 2020).

Action(s) Requested of Board: Adopt tax rates and PPTRA tax relief rate for 2021 as recommended.

County Attorney Ben Emerson has again confirmed that the Board can set the tax rates on the same night that it holds the required public hearing on the proposed tax rates if it so desires.

PROPOSED 2021 TAX RATES

	Current	Proposed
Real Estate	\$0.83/\$100 of assessed valuation	\$0.77/\$100*
Personal Property	\$3.80/\$100 of assessed valuation	\$3.80/\$100
Alternative Personal Property	\$2.66/\$100 of assessed valuation	\$2.66/\$100
Tax Rate for One Motor Vehicle for Qualifying Disabled Veterans Under Caroline County Code §103-46.5		
Alternative Personal Property Tax Rate for Data Center Equipment Qualifying Under VA Code §58.1-3506, A, 43	\$1.25/\$100 of assessed valuation	\$1.25/\$100
Alternative Personal Property Tax Rate for Privately Owned Pleasure Boats and Watercraft, Motorized and Under 18 feet, Used for Recreational Purposes Only VA Code §58.1-3506, A, 28	\$0.00/\$100 of assessed valuation	\$0.00/\$100
Alternative Personal Property Tax Rate for Privately Owned Pleasure Boats and Watercraft, Non-motorized and Under 18 Feet, Used for Recreational Purposes Only VA Code §58.1-3506, A, 29	\$0.00/\$100 of assessed valuation	\$0.00/\$100
Minerals Tax	\$0.83/\$100 of assessed valuation	\$0.77/\$100
Mobile Homes	\$0.83/\$100 of assessed valuation	\$0.77/\$100
Machinery & Tools	\$3.50/\$100 of assessed valuation	\$3.50/\$100
Motor Carrier	\$3.50/\$100 of assessed valuation	\$3.50/\$100
Public Service Corporations		
Real Estate	\$0.83/\$100 of assessed valuation	\$0.77/\$100
Personal Property	\$3.80/\$100 of assessed valuation	\$3.80/\$100

**Note: Due to the increase in total real estate value resulting from the 2020 general reassessment and new construction, a tax rate of \$0.69/\$100 would generate approximately an equal amount of revenue as the current rate of \$0.83/\$100. Therefore, the proposed real estate tax rate of \$0.77 represents an effective increase of 8 cents per \$100 of assessed value.*