

**MINUTES  
KING WILLIAM COUNTY  
BOARD OF SUPERVISORS  
REGULAR MEETING OF AUGUST 24, 2020**

A regular meeting of the Board of Supervisors of King William County, Virginia, was held on the 24<sup>th</sup> day of August, 2020, beginning at 7:00 p.m. in the Board Meeting Room of the County Administration Building and via Zoom.

**Agenda Item 1. CALL TO ORDER**

Chairman Greenwood called the meeting to order.

Chairman Greenwood stated Supervisor Moren would be joining via Zoom.

**Agenda Item 2. ROLL CALL**

The members were polled:

Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

Also, in attendance:

Bobbie H. Tassinari, County Administrator  
Olivia S. Lawrence, Deputy Clerk  
Andrew McRoberts of Sands Anderson, County Attorney

**Agenda Item 3. MOMENT OF SILENCE**

The Chairman called for a moment of silence.

**Agenda Item 4. PLEDGE OF ALLEGIANCE**

The Chairman led the pledge of allegiance.

**Agenda Item 5. REVIEW AND ADOPTION OF MEETING AGENDA**

Supervisor Moskalski moved for the adoption of the amended agenda for this meeting as presented; motion was seconded by Supervisor Hodges.

The members were polled:

Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

**Agenda Item 6. PUBLIC COMMENT PERIOD**

Chairman Greenwood opened the public comment period.

1. Chris Couch, of Dreaming Tree Farms, stated since he’s a food manufacturer, the meals tax does not apply to him as it would others.
2. Bob Ehrhart, of the 5<sup>th</sup> District, stated his support of Chris Couch and stated the increase in the King William County Public School’s budget is unnecessary since there has been no school in session. Mr. Ehrhart also stated his discontent for Supervisor Moren.

There being no further speakers, Chairman Greenwood closed the public comment period.

**Agenda Item 7. CONSENT AGENDA**

Supervisor Moskalski moved for the approval of the Consent Agenda; motion was seconded by Supervisor Hodges.

The Chairman called for any discussion.

There being no discussion the Consent Agenda was approved by the following roll call vote:

Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

**Agenda Item 8. PRESENTATIONS**

**a. Resolution 20-53 and Update by the General Registrar concerning Redistricting, Cyber Security, CARES Relief Funds and the Special Election**

General Registrar, Alison Fox, presented Resolution 20-53 and multiple changes and new additions to the General Registrar’s Office. She stated in 2021, King William County will undergo another redistricting by result of the 2020 Census. Although production had been halted and pushed back due to COVID-19, the Census is back on track for a redistricting to happen next year. The Office of the General Registrar was awarded CARES money in the amount of \$51,176 directly from the Commonwealth to assist with increased costs for the November election. This money is allocated for new machines to help with the increase in absentee voting, additional staff, supplies, increased postage for voting by mail, etc. The Special Election placed on the calendar in 2021 will increase workload and cost to the General Registrar’s Office. This is not a typical time an election would be held and may cost the Department \$10,000-\$12,000. The cost of the election comes from staff, ballot orders, machine maintenance, testing of the machines before each election, supplies for precincts, additional supplies for COVID, etc. The timeline for the Special election is as follows:

- December 4th - Deadline to file for candidacy
- December 18th- First day of absentee voting
- January 19th- Final day to update/register to vote
- January 22nd- last day to request and absentee ballot

Upon the motion of Supervisor Garber, seconded by Supervisor Moskalski, Resolution 20-53 was approved by the following roll call vote:

Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

**RESOLUTION 20-53**  
**Board of Supervisors Approval for Ballot Drop Box Location**

**WHEREAS**, Governor Northam has proposed to the General Assembly House Bill 5103 amending Chapter 1289 of the Acts of Assembly of 2020 by adding an item numbered 86.10 Electoral Services (72300); and

WHEREAS, House Bill 5103 addressed the potential requirement of drop off locations for absentee ballot collection to be used for the November 2020 General Election; and

**WHEREAS**, if House Bill 5103 passes the amendment would require local governing bodies to be responsible for approving the central location and other locations to which drop off receptacles would be placed.

**WHEREAS**, the General Registrar is requesting the central location for such a drop box be the Administrative Building, 180 Horse Landing Road, as this location is the most centrally located facility for all voters in King William County.

**NOW, THEREFORE BE IT RESOLVED**, the King William County Board of Supervisors this 24<sup>th</sup> day of August, 2020, hereby approves the central location of the drop box as the King William County Administration Building, 180 Horse Landing Road, King William, Virginia 23086.

**Agenda Item 9. OLD BUSINESS**

**a. Reassessment Update**

Natasha Joranlien, Director of Finance, and Steve Chastang, of BrightMinds, updated the Board regarding the 2021 Reassessment. Updates included:

- 632 new accounts created for 2021; 244 accounts out of the 632 were not assigned, linked with other accounts, or previously bundled together
- 11,673 total parcels for 2021 compared to 11,204 total parcels in February of 2019; 469 new parcels created
- Building permits for interior renovations, additions, in-ground swimming pools, porches, decks, detached garages, and all “other improvements” *were not* maintained in the CAMA (Computerized-assisted mass appraisal) system. The added value of these types of improvements may be small compared to the total

property value, although they will add up over the course of a few years to a significant amount of taxable real property.

- Homes and/or buildings that require a certificate of occupancy *were* maintained in the CAMA system, but some were missed and were not added to the tax roll. By entering the proposed building plans and specifications into the CAMA system upon approval of the plans, a more full proof method of tracking new construction may be implemented. A home listed in CAMA at zero percent complete based on the building plans is much better than a home that has been 100% complete for 1 to 6 years with no record at all. This method may also provide a more fair and equitable way to determine the cost and associated fees for any proposed construction.
- Warehouse building values were not assessed previously and/or not included in the tax roll, although it may appear they were in fact valued/assessed. This is due to having a combination of separate uses in one building such as warehouses, offices, and storage; or warehouses and retail. For warehouse properties with multiple uses listed, a building value was recognized. However, the warehouse portion was assessed at zero value. This type of data correction may appear as a significant increase to the property owner, well above any required market adjustments.
- Land values, previously, were not equalized according to the fair market value. Even though land values have been relatively stable since 2015, an increase in land assessments was recognized due to overall equalization.
- The 2015 commercial assessed values were missing the consideration of the sales comparison approach and income approach. The 2015 assessed values for commercial properties were based almost exclusively on the cost approach. BrightMinds, LLC studied and considered the sales, cost, and income approaches at the local level for commercial properties including regional and mid-Atlantic searches for special use/heavy manufacturing and other property types with limited local data. As with land, the final reconciliation may appear as a significant increase to the property owner, well above any required market adjustments.
- Tax Exempt properties were grossly under assessed in 2015. Churches, schools, government buildings, water/sewer treatment plants, etc. will see a significant increase in 2021. BrightMinds, LLC approach was to provide a fair and equitable opinion of market value regardless of ownership.

### **b. CARES Relief Funds Update**

Bobbie Tassinari, County Administrator, presented an update on the CARES Relief Funds stating to-date the County has been awarded a total of \$2,992,194.00 in federal funds to commit to COVID-19 related expenditures by December 30, 2020. As part of the overall allocation, the County has allocated \$571,509.04 to the Town of West Point. She stated the

local business support program was launched on the County website Thursday, August 6<sup>th</sup> and a direct marketing plan is in place to begin visiting brick and mortar businesses within the County with flyers and applications/information. Letters were mailed to businesses the week of August 17<sup>th</sup> and packets of information will be distributed to businesses starting on Wednesday, August 26<sup>th</sup>.

Supervisor Moskalski stated he'd like to help residents who need assistance with their mortgage or rent.

**c. Fire and Rescue Update**

Chief of Fire and Emergency Services, Stacy Reaves, presented an update on Fire and Emergency Services and introduced Chief Willie Jones.

**Agenda Item 10. NEW BUSINESS**

**a. Motion to Approve Supporting the Economic Development Authority to Enter Into an Agreement will All Points Partners, LLC**

Edwin Moren, Supervisor of the Fifth District, presented a broadband partnership with All Points Partners, LLC where the Economic Development Authority would enter into an agreement to partner with them to develop and execute a comprehensive strategy for achieving universal broadband access for all residents and businesses in the County.

Upon the motion of Supervisor Moskalski, seconded by Supervisor Garber, the Board approved the Economic Development Authority to Enter Into an Agreement will All Points Partners, LLC by the following roll call vote:

Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

**b. Resolution 20-49 Approving the Creation of a Finance Board**

Natasha Joranlien, Director of Finance, presented Resolution 20-49 establishing a county finance board, consisting of the chairman of the governing body of the county, the treasurer of the county and a citizen of the county of proven integrity and business ability.

Upon the motion of Supervisor Garber, seconded by Supervisor Moskalski, Resolution 20-49 was approved by the following roll call vote:

Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

**RESOLUTION 20-49  
KING WILLIAM COUNTY ESTABLISHING A FINANCE BOARD**

**WHEREAS**, under **Virginia Code § 58.1-3151. County Finance Board.** — Each county of the Commonwealth may establish a county finance board, which shall consist of the chairman of the governing body of the county, the treasurer of the county and a citizen of the county of proven integrity and business ability. The citizen member shall be appointed by the circuit court of the county..... The term of the citizen member shall be four years, but the circuit court of the county may remove for cause any such member and appoint some other qualified citizen of the county in his stead for the unexpired portion of his term.; and

**WHEREAS**, the King William County Board of Supervisors wishes to create such a County Finance Board to direct the Treasurer to invest under certain circumstances per **Virginia Code § 58.1-3156**; and

**WHEREAS**, the Treasurer shall report to the County Finance Board at the end of each month the amount of money on deposit with depository per **Virginia Code § 58.1-3160**; and

**WHEREAS**, the King William County Board of Supervisors wishes to recommend Ms. Natasha Joranlien, resident of West Point, Virginia to the Circuit Court as the citizen member;

**NOW, THEREFORE BE IT RESOLVED** by the King William County Board of Supervisors this 24<sup>th</sup> day of August, 2020, a County Finance Board is created to act as an advisory board to the County Treasurer and to ensure County funds are being invested appropriately with due knowledge of the County Finance Board.

**c. Resolution 20-50 Instructing the King William County Treasurer’s Office in Collections of Delinquent Taxes**

Bobbie Tassinari, County Administrator, presented Resolution 20-50 instructing the Treasurer to begin collection of delinquent taxes.

The Board requested they be collected within three (3) years of the date of delinquency.

Upon the motion of Supervisor Moskalski, seconded by Supervisor Hodges, Resolution 20-50R was approved by the following roll call vote:

Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

**RESOLUTION 20-50R  
INSTRUCTING THE COUNTY TREASURER IN  
THE METHODS OF COLLECTING DELINQUENT TAXES  
AS RECOMMENDED BY THE KING WILLIAM COUNTY BOARD OF SUPERVISORS**

**WHEREAS, under Virginia Code § 58.1-3919. Collection of taxes or other charges not paid when due; distress for same.** The treasurer, after the due date of any tax or other charge collected by such treasurer, shall call upon each person chargeable with such tax or other charge who has not paid the same prior to that time, or upon the agent, if any, of such person resident within the county, city or town for payment thereof; and upon failure or refusal of such person or agent to pay the same he shall proceed to collect by distress or otherwise. Should it come to the knowledge of the treasurer that any person owing taxes or other charges is moving or contemplates moving from the county, city or town prior to the due date of such taxes or other charges, he shall have power to collect the same by distress or otherwise at any time after such bills shall have come into his hands. Notwithstanding § [58.1-3954](#), the treasurer or his deputy, in person or by counsel, may institute and prosecute all proceedings to enforce the payment of any tax or other charge in courts not of record; and

**WHEREAS,** the King William County Board of Supervisors wishes to address current delinquent taxes and future delinquent taxes under **Virginia Codes § 58.1-3919.1, § 58.1-3952, § 46.2-752, § 58.1-3952, § 58.1-3919, § 58.1-3952 and § 58.1-524;** and

**WHEREAS,** the Treasurer is instructed to, by these means, collect delinquent taxes owed to the County; Assignment to Attorney for Collections, Bank Account Liens, Division



of Motor Vehicle (DMV) Registration Withholding, Employment Liens/Wage Liens, Seizure and Sale of Property, Tax Sale at Public Auction, Third Party Liens, and/or Withholding of State Tax Refund (Debt Set-Off); and

**WHEREAS**, the Treasurer is instructed to coordinate the collection process and method used with the County Financial Services Department to ensure timely collection;

**NOW, THEREFORE BE IT RESOLVED** by the King William County Board of Supervisors this 24<sup>th</sup> day of August, 2020, the Treasurer is instructed to begin collection of delinquent taxes within three (3) years from the date of delinquency utilizing the methods outlined herein and to provide to the King William County Board of Supervisors on a monthly basis a report reflecting the methods and amounts of taxes collected.

**d. Preliminary Update on Treasurer's Office Performance Audit**

Bobbie Tassinari, County Administrator, presented notes from the preliminary AUP work in King William County Treasurer's Office provided by Robinson, Farmer, Cox Associates, PLLC. A final report will be provided to the Board of Supervisors upon completion of the August 24-25 audit work. The audit was to focus on process, procedures, knowledge level and training needs of staff. Exit notes from by Robinson, Farmer, Cox Associates, PLLC were as follows:

1. During our review of wire transfers, we noted that wire transfers can be initiated, approved, and posted by one person. We recommend a dual process where an individual who is not the person initiating, must approve the transfer.
2. During our review of wire transfers, we noted a lack of adequate support documentation on file. We recommend that all wire transfers include an invoice or other documentation (amortization schedule) indicating the amount and purpose of the wire transfer to improve the audit trail over wire transfers.
3. During our review of procedures, we noted that the Treasurer possibly conducts County banking transactions using his personal cell phone. We recommend employees not use personal cell phones to conduct County bank transactions. It was communicated to us that no employee in the treasurer's office is issued a County cell phone.
4. During our review of procedures, we noted that a log is not being maintained indicating items received in the treasurer's office by mail. We recommend that whoever is opening the mail prepare a receipt/check log indicating date, whom the amount was received from, purpose, and amounts. We recommend the person opening the mail sign the log and a second person review and sign the log as well

noting accuracy and completeness. This process will improve the audit trail over mail receipts.

5. During our review of procedures, we noted all Treasurer's Office personnel can void transactions in the accounting system. We recommend that only the Treasurer and Chief Deputy Treasurer have authorization to complete voids in the accounting system.
6. Consideration should be given to the remote bank deposit of funds in the treasurer's office as the bank is physically located in the Town of West Point.
7. During our review of procedures, we noted that all Treasurer's Office personnel can remove penalties and interest from tax accounts in BAI. We recommend that only the Treasurer and Chief Deputy Treasurer have authorization to remove penalties and interest.
8. During our review of cash receipting process, we noted that the Treasurer was not reviewing the daily transaction summary (TR-40) on a timely basis. We recommend that the Treasurer, or his appointee, review the daily transaction summary within 2 business days.
9. During our review of business license tax payments, we noted that, at times, interest is not being assessed on delinquent business license payments. This is due to the fact that the Commissioner of Revenue is entering into BAI the date the tax is calculated and not when it is due. This causes the system to assume the taxes are due on the assessed date and calculates interest on that date instead of the due date of the tax (March 1). An example is that an ongoing business can complete their business license form on 10/31, pay on 11/30, and not be charged interest (even though the tax was due 3/1). According to Article I, Sec. 18-39 ( e ) of the King William County Code of Ordinance, "Interest shall be charged on the late payment of the tax from the due date until the date paid..." During our walkthrough with the Deputy Commissioner of Revenue, we were able to determine that the COR can calculate the interest due in BAI when the assessment is completed. We recommend that the Commissioner's Office assess interest on late payments on a consistent when forms are received after 30 days from the due date of the tax.
10. During our review of business license tax payment, we noted that online payments are not calculating interest due. We recommend that the system be updated to allow for interest calculations of online business license taxes due.
11. During our review of business license tax payment, we noted that payment for penalties are being posted as payment for business license tax. This is because the penalties assessed by the Commissioner's Office are included in the same line in BAI as the Business License Tax revenue. This is causing the business license tax collection rate to be higher than actual. We recommend that the Commissioner's Office include the penalties in a separate line in BAI, so they are accurately reported.

12. During our review of meals tax, we noted that penalties were not charged on late remittances. According to Article VIII, Section 70-328 of the King William County Code of Ordinance, meals tax “reports and remittance shall be made on or before the 20<sup>th</sup> day of each month...” According to Article VIII, Section 70-337 of the King William County Code of Ordinance, “If any seller whose duty is to do so shall fail or refuse to file any report required by this article within the time and in the amount specified in the this article or by the commissioner pursuant to this article or fails to remit to the county treasurer the tax required to be collected and paid under this article within the time and in the amount specified in this article, there shall be added to such tax by the county treasurer a penalty in the amount of ten percent if the failure is not for more than 30 days, with an additional ten percent of the total amount of tax owed for each additional 30 days or fraction thereof during which the failure continues, not to exceed 25 percent in the aggregate, with a minimum penalty of \$2.00.” Of the 11 meals tax receipts examined, 4 remittances indicated that the money was received on 4/22, with a due date of 4/20. None of these 4 tested had any penalties added. Per the Deputy Commissioner of Revenue, these were not charged penalties because the envelope received in the mail was stamped by the post office prior to 4/20. However, per our reading of the Ordinance, the money has to be received by the 20<sup>th</sup> or penalties will be assessed. We recommend that penalties be assessed to meals tax payments received after the 20<sup>th</sup> of the month.
13. RFC reviewed real estate and personal property collections during in FY20. We performed an analytical procedure wherein we re-calculate the tax levy, add or subtract supplements, exonerations and tax relief for the elderly, and then subtract the cash basis collections. This calculated amount should reconcile to the uncollected tax balance by tax year and type. This procedure resulted in immaterial differences between the calculated tax receivable and the actual taxes receivable as reported in BAI.
14. During our review of tax collections, we noted that several tax years are rolling into current tax collections. It appears that RE current tax collections include tax years 2017-2020 and PP current tax collections include tax years 2017-2019. Consider reporting all collections by tax year or adjusting the posting in BAI.
15. RFC reviewed balances in Fund 999 Treasurer’s Accountability Fund. It is not clear why there are Uncollected Meals tax and Business License Tax balances being carried in BAI.
16. Treasurer was not available to confirm, but based on files provided there have been no land sales in the County for delinquent taxes since 2012.
17. The combination to the safe is known to all employees in the office and cannot be changed without changing the lock. There are no cameras in the Treasurer’s office.

18. Single signature check (treasurer's checks) can be issued by 3 of the 4 employees in the office and the Sona Bank account may include all 4 employees on the bank signature card.
19. Recommend more cross training of staff. Chief Deputy Treasurer has never reconciled the bank statements, reviewed the reconciliations or assisted with any RE and PP tax reconciliations or review. She operates the office on a day to day basis.
20. Chief Deputy Treasurer noted that Treasurer's Association fees are not covered by the County. Being a member of the Treasurer's Association adds opportunities to learn from peers across the Commonwealth as well as the ability to participate in various training activities.
21. We were unable to complete our review of the bank reconciliations. We audited the main operating account. The Treasurer reconciles 4 bank accounts together to include a C&F Checking, C&F money market savings, CARES Act account and an Investment Account. We recommend that accounts be reconciled on an individual basis to create a better audit trail and a less cumbersome reconciliation. All reconciliations were prepared in pencil and were difficult to follow. The overall reconciliation agreed to the general ledger within \$184 but there were several immaterial reconciling items that we could not identify and need to ask the treasurer. Adam Duncan, RFC, could return to King William to work on the cash reconciliations on August 24-25, 2020.

Mrs. Tassinari noted her, nor the Finance Department, currently have access to the County's bank accounts despite multiple requests made to the Treasurer's Department for access.

Upon the motion of Supervisor Moskalski, seconded by Supervisor Hodges, instruction to the Treasurer's Office to allow the County Administrator access to the County's bank accounts was approved by the following roll call vote:

Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

**e. Resolution 20-51 Unappropriating Funding for the Commissioner of the Revenue Positions**

Bobbie Tassinari, County Administrator, presented Resolution 20-51 unappropriating supplemental funding provided by the County in FY 2021 and future years for position numbers 00001-DI and 00002-DIII. Also being requested was to utilize salary and benefits savings from one full-time position being unappropriated in the COR Office to aid in funding the addition of an Assessor's Office.

The Board did not wish to defund two (2) positions, but agreed to defund one (1).

Upon the motion of Chairman Greenwood, seconded by Supervisor Hodges, Resolution 20-51R was approved by the following roll call vote:

Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

**RESOLUTION 20-51(R)**  
**AMENDMENT TO THE KING WILLIAM COUNTY FISCAL YEAR 2021 BUDGET**  
**TO UNAPPROPRIATE SUPPLEMENTAL FUNDING PROVIDED BY THE COUNTY TO THE**  
**COMMISSIONER OF REVENUE'S OFFICE**

**WHEREAS**, under **Virginia Code § 15.2-1605.1. Supplementing compensation of certain county and city officers and their employees.** — Notwithstanding any other provision of law, the governing body of any county or city, in its discretion, may supplement the compensation of the sheriff, treasurer, commissioner of the revenue, director of finance, clerk of the circuit court, or attorney for the Commonwealth, or any of their deputies or employees, above the salary of any such officer, deputy or employee, in such amounts as it may deem expedient. Such additional compensation shall be wholly payable from the funds of any such county or city; and

**WHEREAS**, for reasons acceptable to the King William County Board of Supervisors, the Board wishes to unappropriate certain supplemental funding provided by the County to the Commissioner of Revenue's Office; and

**WHEREAS**, the Virginia State Compensation Board provides financial support to the King William County Commissioner of Revenue's Office in varying amounts for staff positions with the County supplementing with local funds the balance; and

POSITION NO.	CLASS CODE	BUDGETED SALARY BY COMP BOARD	SUPPLEMENTED SALARY BY KWC	TOTAL BASE SALARY (EXCLUDING FB)
00003	CREV9	\$78,212.00	\$3,909.88	\$82,121.88
00004	MDI	\$23,955.00	\$16,817.04	\$40,772.04
00001	DI	\$5,487.00	\$30,513.00	\$36,000.00
00002	DIII	\$5,487.00	\$29,013.00	\$34,500.00
	<b>TOTAL</b>	<b>\$113,141.00</b>	<b>\$80,252.92</b>	<b>\$193,393.92</b>

**WHEREAS**, the King William County Board of Supervisors wishes to unappropriate supplemental funding provided by the County in FY 2021 and future years for position numbers 00001-DI ~~and 00002-DIII~~; and

**WHEREAS**, the Board of Supervisors has set the effective date of October 1, 2020 to transfer the County's supplemental balance of funds within FY 2021; and

**WHEREAS**, King William County Board of Supervisors appropriates the unexpended amount from the Commissioner of Revenue's budget 100-012310 to Legal Services 100-012210 and Assessor's Office 100-012320;

**NOW, THEREFORE, BE IT RESOLVED** by the King William County Board of Supervisors that the FY 2021 Budget, Commissioner of Revenue 100-012310, is amended to reduce County supplemental funding.

POSITION NO.	CLASS CODE	BUDGETED SALARY BY COMP BOARD	SUPPLEMENTED SALARY BY KWC	TOTAL BASE SALARY (EXCLUDING FB)
00003	CREV9	\$78,212.00	\$3,909.88	\$82,121.88
00004	MDI	\$23,955.00	\$16,817.04	\$40,772.04
00001	DI	\$5,487.00	\$0.00	\$5,487.00
00002	DIII	\$5,487.00	\$29,013.00	\$34,500.00
	<b>TOTAL</b>	<b>\$113,141.00</b>	<b>\$49,739.92</b>	<b>\$162,880.92</b>

**f. County Tax Assessor Department**

Bobbie Tassinari, County Administrator, requested the creation of the tax assessor department and suggested contracting with BrightMinds in order to use Steve Chastang as our Tax Assessor.

Upon the motion of Supervisor Moskalski, seconded by Supervisor Garber, the creation of the Tax Assessor Department was approved by the following roll call vote:

Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

**Agenda Item 11. ADMINISTRATIVE MATTERS FROM COUNTY ADMINISTRATOR**

**a. Board Information**

County Administrator, Bobbie Tassinari, noted the information items provided.

**Agenda Item 12. BOARD MEMBER COMMENTS**

Supervisor Moren stated his excitement to work with All Points Partners, LLC.

Supervisor Garber thanked everyone for coming and stated tonight’s decision to defund a position was tough.

Supervisor Moskalski stated they take no joy in defunding a position no matter the situation and stated they’re excited to work with All Points Partners, LLC.

Supervisor Hodges they take no pleasure in making cuts and noted the \$225,000 available for broadband.

**Agenda Item 13. CLOSED MEETING**

**a. Motion to Convene Closed Meeting**

Upon motion of Supervisor Moskalski, seconded by Supervisor Hodges, the Board acted to convene a Closed Meeting pursuant to § 2.2-3711 (A)(1) to consult with legal counsel regarding

The roll call vote on the motion was as follows:

Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye

Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

**b. Motion to Reconvene in Open Session**

Having completed the Closed Meeting, Chairman Greenwood reconvened the regular meeting back to order in Open Session.

**c. Certification of Closed Meeting**

Chairman Greenwood called for a motion to approve Standing Resolution 1 (SR-1) In accordance with Section 2.2-3717(D) of the Code of Virginia, 1950, as amended.

Supervisor Hodges moved that the King William County Board of Supervisors adopt the following SR-1 Resolution certifying that the Closed Meeting was conducted in conformity with the requirements of the Virginia Freedom of Information Act; the motion was seconded by Supervisor Moskalski.

Chairman Greenwood announced the motion was properly moved and properly seconded; he called for any discussion. There being no discussion among Board members SR-1 was adopted.

The roll call vote in favor of this motion was as follows:

Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

**STANDING RESOLUTION – 1 (SR-1)  
A RESOLUTION TO CERTIFY COMPLIANCE WITH THE  
FREEDOM OF INFORMATION ACT REGARDING MEETING IN CLOSED MEETING**

**WHEREAS**, the King William County Board of Supervisors has convened a closed meeting on this date pursuant to an affirmative recorded vote, and in accordance with the provisions of the Virginia Freedom of Information Act; and,



**WHEREAS**, Section 2.2-3711 of the Code of Virginia requires a certification by the King William County Board of Supervisors that such closed meeting was conducted in conformity with Virginia law,

**NOW, THEREFORE, BE IT RESOLVED** that the King William County Board of Supervisors on this 24<sup>th</sup> day of August, 2020, hereby certifies that, to the best of each member's knowledge:

1. Only public business matters lawfully exempted from open meeting requirements under the Freedom of Information Act were heard, discussed, or considered in the closed meeting to which this certification resolution applies, by the King William County Board of Supervisors.
2. Only such public business matters as were identified in the motion convening the closed meeting were heard, discussed, or considered by the King William County Board of Supervisors.

**DONE** this the 24<sup>th</sup> day of August, 2020.

**d. Action on Closed Meeting**

**Agenda Item 14. APPOINTMENTS**

Upon the motion of Supervisor Moskalski, seconded by Supervisor Garber, Resolution 20-52 was approved by the following roll call vote:

Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

**RESOLUTION 20-52  
APPOINTMENT TO THE ECONOMIC DEVELOPMENT AUTHORITY**

**WHEREAS**, William Lee's term on the Economic Development Authority is being vacated as of August 24, 2020, and

**WHEREAS**, the Board of Supervisors now desires to make an appointment or to this position;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors of the County of King William, Virginia that Charles Piersa be appointed to the aforementioned organization for an unexpired term ending June 30, 2021.

**Agenda Item 15. ADJOURN**

Upon motion of Supervisor Moskalski, second by Supervisor Garber, the meeting was adjourned by the following roll call vote:

Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

COPY TESTE:

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Stephen K. Greenwood, Chairman  
Board of Supervisors

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Olivia S. Lawrence  
Deputy Clerk to the Board