

AT A MEETING OF THE MIDDLESEX COUNTY BOARD OF SUPERVISORS
HELD ON TUESDAY, DECEMBER 16, 2008, IN THE BOARD ROOM OF THE
HISTORIC COURTHOUSE, SALUDA, VIRGINIA:

Present: Kenneth W. Williams, Pinetop District
Robert A. Crump, Saluda District
Fred S. Crittenden, Pinetop District
Wayne Jessie, Sr., Jamaica District
John D. Miller, Jr., Saluda District

Marcia Jones, Assistant Administrator
Charles M. Culley, Jr., County Administrator
Michael T. Soberick, County Attorney

CALL TO ORDER

The Chairman Mr. Williams called the meeting to order at 7:30 P.M. Mr. Miller offered a prayer and Mr. Culley led the Pledge of Allegiance.

PUBLIC HEARING – PROPOSED ORDINANCE FOR THE ASSESSMENT AND COMPUTATION OF REAL ESTATE TAXES ON NEW CONSTRUCTION

Mr. Culley informed the Board that the proposed ordinance would allow for the assessment of taxes on new construction as soon as the Certificate of Occupancy was issued, rather than waiting until the next January to assess for taxes due the following June. Mrs. Davenport, the Commissioner of the Revenue, was present to answer any questions.

Mr. Williams opened the hearing for comments from the public. There being no comments, the public portion of the hearing was closed. The motion to adopt the ordinance as proposed was made by Mr. Miller, seconded by Mr. Crump and carried unanimously:

*ASSESSMENT AND COMPUTATION OF REAL
ESTATE TAXES ON NEW CONSTRUCTION*

The Middlesex County Board of Supervisors hereby ordains the assessment and computation of real estate taxes on new construction.

Article 1 Assessment of Tax

New buildings or structures shall be assessed, whether entirely finished or not, at their actual value on January 1 of each year.

Article 2 Substantially Complete Buildings

New buildings or structures substantially completed or fit for use and occupancy prior to November 1 of the year of completion shall be assessed when so completed or fit for use and occupancy. The Commissioner of the Revenue shall enter in the books the fair market value of such building.

Article 3 Partial Assessment

No partial assessment as provided herein shall become effective until information as to the date and amount of such assessment is recorded in the office of the official authorized to collect taxes on real property and made available for public inspection. The total tax on any such new building for that year shall be the sum of: (i) the tax upon the assessment of the completed building, computed according to the ratio which the portion of the year such building is substantially completed or fit for use and occupancy bears to the entire year, and (ii) the tax upon the assessment of such new building as it existed on January 1 of that assessment year, computed according to the ratio which the portion of the year such building was not substantially complete or fit for use and occupancy bears to the entire year.

Article 4 Penalty for Nonpayment

With respect to any assessment made under this section after September 1 of any year, the penalty for nonpayment by December 5 shall be extended to February 5 of the succeeding year.

Article 5 Effective date

The effective date of this ordinance is January 1, 2009.

Authority: Code of Virginia, 1950, 58.1-3292

REZONING APPLICATION #2008-006, STEVEN J. BLAND

Discussion continued by Board members regarding this application of Steven J. Bland to rezone 10.694 acres from Low Density Rural to Residential. Board members expressed concern over increasing traffic on Route 619, a road that is already narrow and has seen increased traffic since the closing of Route 629 to through traffic. It was noted that the applicant could subdivide the property into 4 lots by right.

The motion to deny the rezoning request was made by Mr. Crump, seconded by Mr. Jessie and carried unanimously.

APPOINTMENTS

No action was taken on appointments to the Industrial Development Authority, Airport Committee or Community Services Board. Mr. Crittenden commented that Mr. Harmon from the Regional Jail had informed the Jail Board that he would no longer be offering the Regional Jail as a Special Needs Shelter. Mrs. Jones noted that she would contact Mr. Harmon regarding this new development.

MAINTENANCE AGREEMENT

No action was taken on a proposal to extend the maintenance agreement on the elevators at the new courthouse.

PAYROLL

The motion to approve payroll for the month of December was made by Mr. Crump, seconded by Mr. Miller and carried unanimously. Checks numbered 63539 through 63611 and 63687 through 63688 totaling \$325,815.97 were distributed as approved.

DISBURSEMENTS

The motion to approve the disbursements was made by Mr. Miller, seconded by Mr. Crump and carried unanimously. Checks numbered 63612 through 63686 totaling \$173,603.32 were disbursed as approved.

STRUCTURE FIRES

In light of all the recent structure fires, Mr. Crump suggested that the Board submit an article to the local newspaper encouraging fire safety. Mr. Culley is to work with volunteer fire chiefs to produce an article.

LEGISLATIVE DINNER

No one will be attending the Legislative Dinner on January 7th being organized by Essex County.

ADJOURNED

There being no further business, the meeting was adjourned until the annual meeting scheduled for January 6, 2009, at 9:00 a.m., on a motion by Mr. Miller, second by Mr. Crump and carried unanimously.

Kenneth W. Williams, Chairman
Board of Supervisors