

April 13, 2020

The Carroll County Board of Supervisors held their regular monthly meeting on April 13, 2020 in the Board Meeting Room of the Carroll County Governmental Center.

Members Present:

Rex L. Hill
Dr. Tom Littrell
Phillip McCraw
Robbie McCraw
Tracy Moore
Joe Webb

Staff Present:

Cellell Dalton, County Administrator
Steve Durbin, County Attorney
Crystal Adams

CALL TO ORDER

Mr. Webb called the meeting to order.

CLOSED SESSION – PURSUANT TO VIRGINIA CODE SECTION 2.2-3711

Supervisor Rex Hill made a motion, seconded by Mr. Robbie McCraw, to enter into Closed Meeting under Section 2.2-3711- A1, A5, A8.

1. Discussion or consideration, or interviews of prospective candidates for employment; assignment, appointment, promotion, performance, demotion, salaries, disciplining, or resignation of specific public officers, appointees, or employees of any public body; and evaluation of performance of departments or schools of public institutions of higher education where such evaluation will necessarily involve discussion of the performance of specific individuals. Any teacher shall be permitted to be present during a closed meeting in which there is a discussion or consideration of a disciplinary matter that involves the teacher and some student and the student involved in the matter is present, provided the teacher makes a written request to be present to the presiding officer of the appropriate board.

5. Discussion concerning a prospective business or industry or the expansion of an existing business or industry where no previous announcement has been made of the business' or industry's interest in locating or expanding its facilities in the community.

8. Consultation with legal counsel employed or retained by a public body regarding specific legal matters requiring the provision of legal advice by such counsel. Nothing in this subdivision shall be construed to permit the closure of a meeting merely because an attorney representing the public body is in attendance or is consulted on a matter.

Roll call vote was as follows:

AYES:	Rex Hill	Joe Webb
	Robbie McCraw	Tom Littrell
	Phillip McCraw	Tracy Moore

NAYS: None

Mr. Robbie McCraw lead in invocation and pledge.

COME OUT OF CLOSED SESSION

Mr. Hill made a motion to come out of Closed Session. Mr. Robbie McCraw seconded the motion.

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Roll call vote was as follows:

AYES:	Rex Hill Robbie McCraw Phillip McCraw	Joe Webb Tom Littrell Tracy Moore
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NAYS: None

CERTIFICATION OF CLOSED SESSION

Mr. Robbie McCraw made a motion to certify Closed Session with the following Resolution:

WHEREAS, the Carroll County Board of Supervisors convened a Closed Session this date pursuant to an affirmative recorded vote and on the motion to close the meeting in accordance with the Virginia Freedom of Information Act;

WHEREAS, Section 2.2-3711(D) of the Code of Virginia requires a certification by the Board of Supervisors that such Closed Session was conducted in conformity with Virginia law.

NOW, THEREFORE, BE IT RESOLVED that the Carroll County Board of Supervisors hereby certifies that, to the best of each member’s knowledge, (I) only public business matters lawfully exempted from open meeting requirements under the Virginia Freedom of Information Act were heard, discussed or considered in the Closed Session to which this certification applies, and (II) only such business matters as were identified in the motion by which this Closed Session was convened were heard, discussed, or considered in the meeting to which this certification applies.

Mr. Hill seconded the motion.

Roll call vote was as follows:

AYES:	Rex Hill Robbie McCraw Phillip McCraw	Joe Webb Tom Littrell Tracy Moore
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NAYS: None

CITIZENS TIME

Nicholas Moser - I have a few questions/concerns in regard to the meeting last night and the future meeting in April. Will the public hearings go on no matter what the status of the Commonwealth of Virginia’s State of the Emergency and the Local Declaration of Emergency are? Do the topics/public hearings that are going be held at the meeting meet the “Essential to Government Operation” requirements? Are the public notices going to contain information on how to use the alternative means of representation since the meeting will be closed to the public to adhere with the Governors order? I think the Board Members need to take in to affect the current situation of the economy due to COVID-19. Families are currently having to spend more than \$400+ a month for childcare as it was not planned or budgeted for with the school closures. These are expenditures that we are going to continue to pay for the next few months. Also, there are those who are temporarily unemployed due to closing of businesses and businesses themselves who have had to close that are not going to have any income in the near future. Unfortunately, we are going to lose businesses and jobs as a result of COVID-19. These tax changes and payments could be the final straw for many of these. I understand there’s possible benefits to the twice a year tax collection, but I do not believe with the current state of affairs and the

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limited amount of time to prepare finances the biannual payments should not be implemented at the current time. All County Agencies have performed cuts and jeopardized so much to balance the budget for the remainder of the year why can this not wait to and then start the biannual payments in 2021? Are there going to be any more steps to collect from those who have not paid their taxes in previous years? Why are we not publishing these delinquent accounts yearly? Has there been any studies or consideration to show what the results of increased taxes would have to the county's appearance for new business prospects? What the consequences would be for current businesses? Considering all neighboring localities have cheaper tax rates. Thanks in advance for the answers you can provide. In conclusion I'm asking you as my representative to consider postponing these hearings and decisions on making drastic changes. For one family are already financially maxed due to the current state of affairs and uncertainty. Secondly, we the citizens will not get to fully express our concerns to OUR Board of Supervisors in person the way our Government was designed to work.

Fran Zimmerman - I feel compelled to send this letter based upon telephone calls, texts, and other contacts with taxpayers of Carroll County. I hope that I can convey their concerns about the situations that we all are facing as a county and as a nation. I understand that the BOS is faced with budget shortages and situations that affect every aspect of the county's financial well-being. I also understand the standpoint of every taxpayer in Carroll County. Please be considerate and show compassion for all taxpayers when making your decisions that will affect every worker or retiree in Carroll County, no matter what their chosen profession or job may be. Many are faced with unemployment due to this pandemic and do not know how they will pay their mortgage, utilities, or even feed their families at this time much less pay their taxes in a timely manner if at all. I know if I were faced with these same situations what I would do and I am pretty sure if it were you that you would make the same choices as most taxpayers will no doubt make. We are truly in situations that we have never seen before. I understand that changes will need to come, but do you really want to make all these changes now while the nation is in turmoil? Please show consideration, compassion, and common sense when casting your votes for both public hearings that are scheduled for Monday night's meeting that will not have all the citizens voices in attendance to be heard. We were all elected to represent all citizens of Carroll County. Stay safe and healthy!

Fran Flippin - Please do not consider any action on these subjects at this critical time for our communities, state and country. U.S. Stimulus funds are going out to try to avoid a financial crisis for this nation. Now is not the time for local government to ask us to pay more. Please, county government, try to stay within your means, as we citizens are required to do. Please do not increase real estate taxes, as the new tax assessment will probably do that. Please do not repeal land use. Farmers cannot afford the additional expense. Surely, some unpaid delinquent real estate taxes could be collected. The several millions of dollars that is delinquent should be collected, not forgiven. Thank you for your consideration of this request.

William Smith - Article I. Bill of Rights

Section 12. Freedom of speech and of the press; right peaceably to assemble, and to petition

That the freedoms of speech and of the press are among the great bulwarks of liberty, and can never be restrained except by despotic governments; that any citizen may freely speak, write, and publish his sentiments on all subjects, being responsible for the abuse of that right; that the General Assembly shall not pass any law abridging the freedom of speech or of the press, nor the right of the

people peaceably to assemble, and to petition the government for the redress of grievances.

This is a quote from Virginia bill of rights. Given the nature of the proposals at hand e.g. grievances.....directly affecting every citizens right of personal presence e.g. assembly .To help settle and define the general desire of the community of which the Board serves. I feel the board should move to wait until an appropriate time when we can freely and appropriately assemble to redress our grievances. Given the nature of malfeasance of revenues plaguing this county for over 20 years and no liability thereto.... the greatest way to secure the appropriate outcome is the dissertation of its citizensalso recognized as discernment of knowledge. Who by right synthesize the entirety of the effect of said government? End result for me.....and a lot of fellow citizens I serve in the county in business in Carroll County had already asked a lot of the community. I feel there are better ways to service debt. We need to bring people into our economy.....in the real world taxes are a cost of living.....maybe not in government but day to day life and for the elder generation considering retiring here.....which is the only NEW revenues coming to Carroll save day to day local business .Taxes should be a last resort not first.....Turn the ac off in every government office, that's thousands a month.....I don't have the luxury at my job.....Turn the heat down... Tell employees to wear a coat. Its time to pull ourselves up by our bootstraps and act like we are trying to meet a budget. If they belly ache, we can replace them. Need to take a harder line on spending e.gofficial govt. use tags by the dozens at McDonalds drive thru every day.....what's the fuel cost of that.....pack a lunch.... much less the improper use of the designation itself. No government should have equipment that supersedes that of the businesses that support it.....e.g. Of, for and by. Look around at what contractors are using....junkand making do as long as possible. Carroll doesn't need new equipment we need reliable equipment. Do we not retain one good mechanic? Anyways this was the first meeting I was to attend and it's a disservice to raise taxes. Cost cutting is one thing.....actual necessary achievement is another and is void at great rates in Carrol County. The board should set quotas and administration fire people that can't meet them.....that's a budget.....govt pensions are something people should compete for not get on a silver platter. I would like this to be read in public record on my behalf if at all possible. Thank you, gentlemen, for your attention. God Bless America and the republic for which it stands.

PAYMENT OF INVOICES

Mr. Hill made a motion, seconded by Mr. Tracy Moore to approve the Invoices as presented.

Roll call vote was as follows:

AYES: Rex Hill Joe Webb
Robbie McCraw Tom Littrell
Phillip McCraw Tracy Moore

NAYS: None

MINUTES OF PREVIOUS MEETING

Mr. Robbie McCraw made a motion, seconded by Mr. Phillip McCraw to pass the minutes from the previous meeting.

Roll call vote was as follows:

AYES: Rex Hill Joe Webb
Robbie McCraw Tom Littrell
Phillip McCraw Tracy Moore

NAYS: None

NEW BUSINESS:

PUBLIC HEARING – LAND USE

Mr. Joe Webb opened the Public Hearing on Land Use at 6:21 p.m.

Dr. Littrell stated that he has a conflict of interest because he has land that is in Land Use but can conscientiously vote and discuss with an open mind. We are confronted with a situation, usually when we have a Public Hearing people impacted by the proposition attend to offer their point of view. This subject has attracted a large number of comments by emails, letters and phone calls. All that I received were in favor of continuing Land Use. I feel with the intense interest shown that it is only fair to continue the Public Hearing until we can have a live audience after the virus restrictions have been lifted. The current rates were set in 2004 based on the 1988 assessment and have not been changed since then. I would like a study to see if these rates are consistent with others or if they need to be updated.

Dr. Littrell made a motion to continue the Public Hearing until July 13, 2020.

Mr. Webb repeated the motion and added that we would hear the comments from the citizens who we will be calling.

Mr. Hill seconded the motion and also stated that he also has a conflict and has land in Land Use but is able to make an objective decision. There has been a lot of information that we have received, and it will help us make a decision.

Roll call vote was as follows:

AYES:	Rex Hill	Joe Webb
	Robbie McCraw	Tom Littrell
	Phillip McCraw	Tracy Moore

NAYS: None

Charles Guynn – I am from Woodlawn and 4th generation and my education is in Economics and Business Management and I was in banking for 28 years. You seem determined to march forward with a very business as usual solution to a very unusual business problem and this is a very unusual time. You are overspending your revenues by a huge amount is not a usual business problem. A worldwide economic crisis and a health crisis at the same time is not a usual time. I think you have to adjust your plan to times, and this is the Great Depression of our time. People are terrified that they might die from this mysterious new illness. Here is what I suggest, work through this using a combination of deep expense cuts and short-term credit. Gather help from every resource. The bank can help, ask them to show you financial strategies. Joe, call other Chairman out in other West Virginia counties and ask what they are doing right now. You have an experienced County Administrator, lean on his expertise. Listen to the news about what other local governments are doing. I specifically suggest that you rescind the action already taken to collect taxes in June and start that next year. Bottom line use common sense. People are unemployed and businesses are struggling, and some will be closed for good. Things will get better and then you can have your tax increase, but not now.

Benny Quesenberry - I would like to thank the Board for listening to all the citizens concerns. I appreciate Virginia Farm Bureau and Carroll County Farm Bureau for their help. The members are volunteers that are looking after the wellbeing of the farmers in Carroll County. We have worked hard to get Land Use taxation and reduced rates on farm machinery tax. This is one way we can help the farmers. As our population grows, we need all our farmers to feed

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America. Thank you for all you do. We hope and pray that we can all work together to solve this situation.

Greg McGrady – I am a 7th generation taxpayer from Dugspur. I realize previous Boards have not been very wise in their spending practices and it falls to this Board to try to clear up their mess. Short term you are looking for a quick fix but long term, repealing Land Use taxation would cause irreversible harm to Carroll County. Agriculture is still the largest revenue generation in Carroll County. Why do you want to penalize the number 1 revenue producer? Carroll County has a problem of nonpayment of taxes, but all Land Use qualifying producers pay their taxes on their homes and farmland or they are removed from the program. Why penalize your best class of taxpayers? All they ask is to pay taxes on the productive part of the land. Farmland does not cost the County as much in services and a number of studies prove this. The studies concluded that for every \$1.00 in revenue received on residential land anywhere from \$1.16 to \$1.39 is in services. However, for every \$1.00 in revenue generated from farmland, the cost of services is \$.11 to \$.21, even with land use. Agriculture pays its fair share in taxes for services it receives. Who is getting the tax break and who is subsidizing? I submitted a petition with over 400 signatures for support of Land Use.

Bethany Sheplar – On behalf of WO Hill & Sons, I urge you to consider the ripple effects that less agriculture would have on other services in Carroll County. WO Hill & Sons is a small family owned farm supply business operating for nearly 40 years. We depend on farmers to be successful. We fear that repealing or changing the land use assessment program would lead to hardships for farmers and some may not make it through these uncertain times. Another concern is without land use young farmers will have a roadblock to starting their own careers in agriculture. We are also growers ourselves; I am proud to be a 5th generation farmer and I am proud of the role that agriculture plays in our beautiful county. I urge you to support the Land Use Assessment Program. If you are not repealing, then please be transparent about what you are trying to do. This program needs to remain easy to use, not place extra burden on the ones that use it and fulfill the objective of the program.

Myra Leonard – I will hold my comments until the July 13th meeting.

Mr. Webb adjourned the Public Hearing until July 13, 2020 at 6:00 p.m. For everyone that sent an email, your comments will be heard on July 13th.

PUBLIC HEARING – PROPOSED TAX LEVY

Mr. Webb opened the Public Hearing at 6:40 p.m.

Alan Mayberry – No one answered the call.

James Bischer – No one answered the call.

Randy Todd – I do not understand why we are getting a stimulus check and our taxes go up and the County taking it from us. I do not think it is right to take something the Federal government is giving us.

Charles Guynn – I spoke on the tax levy a minute ago. On the land use, it was not implemented as a budget tool and it should not be taken away to balance the budget. We value agriculture as an industry and as a way of life. We value families that want to keep land in the family, and they should be preserved and passed down to our children and grandchildren.

Vivian Turman – I vote, and I pay my taxes. We do not need our taxes raised. A lot of people are on a fixed income and we do not need to pay taxes two times because we are on a budget. You need to get those who owe, find out where that million went and find out why them two left right after.

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Crystal Fortner – I am opposed to an increase in taxes during this difficult time. I understand the revenue is needed but if more people become delinquent it will not help anyone.

Ken Pippin – My family has been here for over 100 years and we are now in charge of the property. I have always said Carroll County is more beautiful than any part of California I have been to. I sympathize with the dilemma the Board finds itself in with not enough money to cover cost. The issue that is disturbing you see deteriorating property. I wondered who is paying taxes on that property close to me and I checked. The owners live in Florida and they have not paid taxes in 20 years. After 20 years it gets wiped off the books. There is a deficiency of over \$1 million and there is over \$900,000 delinquent. Galax sold some properties and the issue was fairly easy and effective. We are not doing that, and I cannot imagine why we are not collecting taxes. Can we immediately step up the collection process and if you have the power to institute fines and penalties on the properties that are dilapidated? It seems like there are a couple solutions and I hope you will take it into consideration.

Nancy Beasley – Our property is going through an assessment and that is not finished. Will our property values be raised? If you raise our property values and the tax rate that will be a double whammy for us. If you raise property values would that make up the difference. We should wait until the assessments are done then if you need to raise it but not at the rate you are suggesting. Why isn't anything being done to collect delinquent taxes and what is the total owed. The County has been lax on that. The Town has collected 98% of taxes owed and I think the County can do better.

Sarah Ballard – I do not think there should be anything being done right now with the state our country is in. I do not think our taxes should be going up. I know that you all didn't create this mess but it seems like Carroll County and the schools spent money a few years ago like there was no end to it. I don't feel like our taxes should be going up. They are reassessing the land, is that going to go up? I think there is some top heaviness in the school. There are some things that can be done.

Steve Mallette – I'm a fairly new resident since 2011 and our plan is to retire here. We are a little surprised to see the 12-cent tax hike. I know you are not responsible for what they print but there were no details on the crisis shortfall. I think it would be helpful to have details on what budget gap you are trying to cover. The other concern is if you have this crisis and there was no rainy-day fund to cover this gap, several brought up ideas. If there is a tax increase, those delinquent taxes when collected should be put aside for a rainy-day fund for the future.

Georgette Lasorso - I am against any tax increase. Paying taxes twice a year would help me financially. What happened to the missing money? You all are supposed to be good stewards of Carroll County finances.

Stephanie Conner - This letter comes to you as a vehement objection to the proposed tax increase for property owners in Carroll County. For the past 21 years, my husband and I have been homeowners and taxpayers in our home county. All the while, we have watched as our county has nearly withered away with its lack of prosperity. When you compare other counties and states that surround Carroll, they are all flourishing while we remain stagnant. Yet, we are being presented with a tax increase proposal that will ensure we pay \$0.82 per \$100.00 of valuation. We currently receive very little from our county tax dollars. Our children have school, we have some EMS and law enforcement protection, but other than that, what should keep us here? What should keep any resident here for \$0.82 per \$100.00? Where can we shop for

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groceries? Where can we shop for clothes? Where can we shop for most essentials? Where do we go for entertainment? We are forced to travel to other locations for essential supplies and goods because we can't get them in our own town. Yet, we are going to be forced to pay more money ONLY to live here. My main concern is this will all but ensure that our county becomes stagnant. Who will choose to live here? Who will build their business in a county with such a horrible tax rate? What industries do you expect to attract with the same horrid tax rate? None. No one will come here when they can go to Wythe County and pay \$0.53 per \$100.00, or Grayson County where they can pay \$0.47 per \$100.00, or Patrick County where they can pay \$0.51 per \$100.00. This proposed rate is significantly higher than our neighboring counties. For that matter, our current tax rate is higher than our surrounding counties! I fear that all this tax increase will do is bankrupt farmers, force residents to move and cause a serious hardship on the elderly who live on a limited income. We elected "leaders" to spend our tax dollars wisely. Instead of raising taxes to force desertion, wouldn't it be wise to restructure and try to invite growth? This county has such a rich history. It would be a shame to see it become a ghost town. I ask that you please reconsider this terrible decision. This is not fair to anyone who currently lives here or those who may wish to settle here in the future. This tax rate is absolutely unacceptable. Not only is the rate unacceptable but so is the timing. This could and should have been done earlier or pushed into the next fiscal year. The residents of this county deserve to be present and have a voice. Instead, our only option is an alternate form of communication. Since this is my only option, I will have to take it. I cannot sit back and be silent.

Jeanette Mabe - I have been getting calls from relatives and neighbors about Board planning to increase tax values. I think it's time but, believe we should freeze any increase for this year. Or could the rate be reduced to keep taxes on real property remain same or even lower to allow citizens to get over the shutdowns and lost jobs during this virus. The effects will be with all of us for a year or more.

Beth & Troy Bouldin - I'm writing you today to voice my concern about meetings being held during a national pandemic to discuss and possibly vote on proposed tax changes. I completely understand that localities still have business to attend to, matters that need to be addressed, and votes that must take place. What I don't understand is how in all fairness, an elected board of supervisors is willing to hold meetings and discuss such matters and possibly vote on them, actions that will affect every single taxpayer in this county, while constituents are statewide "social distancing" and group gatherings are not being allowed. How can a fair representation and expression of citizens take place if people cannot attend meetings and directly speak with the board about concerns? I urge you to consider postponing any votes on these matters until a later date when voters and taxpayers are able to attend and directly address the board. Voting in a tax increase and possibly taking away a tax program while the people you were elected to represent are at home riding out a national emergency, is just simply wrong. Our state, nation, and world are in an unprecedented state of chaos right now. The people of this county do not need yet another burden to carry on top of everything else. To be clear on my stance in the two issues at hand, leave the land use program alone. As for the proposed tax increases, I will say I'm not opposed to an increase, but I am opposed to the amount proposed and the fact that taxpayers cannot adequately and directly represent themselves at the meetings before a vote is taken and a big change is forced upon us.

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Brooks Lindamood - I'm Brooks Lindamood from Sylvatus. I suggest all meetings involving public invitations should be postponed until all pandemic restrictions are lifted. I also suggest all county wide tax adjustments be postponed until this country gets back on some level of normalcy. We do not know how many citizens or businesses of Carroll will survive during the next few months. We do not need the stress and Carroll does not need the extra funding at this time of uncertainty.

Robin Lyons - Hello, as a widow living here all my life, I can most assuredly tell you I cannot afford the proposed tax increase. I struggle every month just to keep my home and lights on. I am blessed with a full-time job, but I cannot afford that kind of hit. I don't mind doing my part, but this is TOO much at a time when everyone is struggling already! Please reconsider!

Pruitt Hall - My wife and I have lived permanently in our home at 2783 Brushy Fork Road since 2011 and part time since 2008 and it's been in her family for well over 30 years. In that time, we have had as good an opportunity as any to see the services offered to Cana residents, firsthand. And I'm not terribly pleased to say, there aren't many of them. First, we have no permanent police presence of any kind 'down-the-mountain' as Carroll County Sheriff officers like to say. Fancy Gap, Cana and Lamsburg are clearly not represented by law enforcement anywhere near to the level that Hillsville and Galax are. Second, due to the topography of our property, garbage pickup is not really an option for us. So the Cana recycling center was a very important part of our lives, us going to it every 2-3 weeks for garbage disposal. We have only recently found out that that facility has had its hours slashed to less than half what it used to be open. And in the end, the taxes on our residences are slated to go UP 18% for LESS services than we've had in the past? I do NOT agree with the 18% increase in taxes and I do NOT agree with the services cut and/or being non-existent in so many areas that are reasonably enjoyed by other communities close to us, notably Mt. Airy, North Carolina. If we are to pay an additional 18% taxes on our property and home, I vote that we have a visible Sheriff presence in our area as well as trash services being restored to their previous levels. If not, could we please be annexed and incorporated into Mt. Airy, North Carolina? We're less than half a mile away and it wouldn't hurt my feelings a bit to be a Tarheel!

Randy & Tona Keeling - I am extremely upset with the proposed tax increase of 12.5 cents per \$100.00 real estate value. It truly shows the incompetence of our Board Of Supervisors to manage the county finances. We retired here 3 1/2 years ago from Hanover County and the tax rate there will be lower than the proposed tax rate here in Carroll County. Hanover County is largely agricultural. It has four high schools and several middle and elementary schools. We did not pay to take our trash to the transfer station. We lived on a dirt road and saw the law enforcement multiple times keeping our area safe. We have only seen law enforcement a maximum of three times since we have lived here. We pay to take our trash to the land fill. We have one high school that is scoring near the bottom of the state academically. Exactly what are we getting for the taxes we are paying and the taxes that are being put forward to be paid? With the Coronavirus closing all non-essential places: the cannery, park, community centers, farmers market, & visitor center are all closed. That tells me they are non-essential and can and should be deleted from the county budget. If individuals want these luxuries, then they should pay for and run them. The Board of Supervisors is driving away potential homeowners in Carroll County. You are burdening current landowners with taxes because of your very lax financial oversight. "We lost a quarter of the revenue this last quarter. That is going to hurt," Supervisor Rex Hill said. "We are already tight as it is." was reported in the Carroll News. Who is there speaking for the taxpayer saying it is going to hurt us and we are already tight as it is? I thought the Board of Supervisors we're elected to represent us!

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Lisa Delp - I am writing to you today to request that you vote no for any increase in taxes in Carroll County. First of all, we are in the middle of a national emergency. Constituents are anxious enough about how they're going to pay their bills. This just adds to the stress they are already experiencing. You need to put this off until after corona virus has left. It's always a bad idea to suggest an increase in taxes, but to suggest this when people are living in a time when they don't know what their employment status will be takes it to an all-time low. In addition, there's been a lot of money spent on projects by the BOS with very little job increases from those endeavors. Perhaps instead of the taxpayers carrying the burden, Carroll County should be relentlessly scouting for industry, recreational/entertainment and businesses to locate in our area. It's hard to believe that we are unable to acquire business interest here when we are located in between Mt. Airy NC and Wytheville, VA, both of which seem to be thriving (prior to the pandemic or course). We have great interstate/highway access, so we know that location is not the issue. I realize that we need money for our schools, health, highways etc, but this is the wrong time and the wrong way to do it.

Jordan Brown - I would like it be known that as a working mom and tax payer living in Hillsville, I DO NOT want to see our taxes raised and ask that you vote NO to ANY tax increases for our county and its citizens. I am also extremely disappointed that our elected officials, such as yourselves, would choose to hold such an important meeting during a time when the public is not permitted to even attend due to a worldwide pandemic. I can only hope that you all will actually hear these messages and take them into true consideration when voting on this issue. Further, I think that it is highly unprofessional and underhanded that the Board of Supervisors are not more open and clear with their communication regarding meetings and announcements such as this. If you are going to use Facebook to quietly announce a last minute tax meeting, I suggest having someone in place whose job it is to respond to questions and concerns across that medium instead of allowing random citizens or children of the board of supervisors to try to explain and/or answer our citizens' questions. Thank you for your time.

Ina Horton - I am sending this e-mail to ask that the Board of Supervisors delay increasing county taxes until a later date. With the new property assessment, Coronavirus and so many people out of work, it is not a good time to add an additional burden of increased taxes on the taxpayers of Carroll County. Also, I am still waiting for an explanation of where the money went that the county doesn't seem to have anymore. And why our County Administrator, Assistant County Administrator and others from that office were let go without a reason being given. The taxpayers and voters of Carroll County have a right to know what is going on in their county government. Perhaps the Board of Supervisors could take a lesson from the newly elected sheriff, Kevin Kemp. He is letting the voters know what is going on in the county with surveillance and arrests as well as how the sheriff's office is being operated. The voters have a right to know. There should be no secrets kept from Carroll's citizens. Thank you for considering my request.

Eric Gatchel - I'm guessing/hoping many of Carroll residents have reached out and expressed their concerns with the proposed increase. I think the obvious statement, this could not come at a worse time for our county amidst a pandemic that has caused job loss or reduced income. If residents were not able to pay before the pay decrease, how are we expected to pay a 10-20% increase now. I understand the shortfalls of the budget and the apparent mismanagement or misappropriation of funds but, the residents should not have to pay the penalty for bad judgment and idiotic spending. If you have a bucket of water and its full of holes, you can't keep pouring water in it and expect it to fill up. Plug the holes and slow the leaks. If people are behind on paying taxes, make the late penalties more stringent and more severe, don't chastise the ones paying when and what

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is asked. Maybe we need to go back to the days when we were keeping the checkbook ledger and not writing checks for more than we have. I suppose my biggest concern is, the county is wanting 10-20% increase and the cost of living increase is generally 3-5%, that math just does not work. Thank you for listening.

Larry & Sharon Spurlin - Our country is in a crisis, people are out of work, businesses are struggling and all you care about is raising taxes! How do you expect people to get this money? And now you want it twice a year. We live on a fixed income, haven't seen a pay increase that would cover your tax increases! I guess the whole idea was to get double what you now get. Greed is your problem. People in this county can't afford these rates. Open your eyes, use your brain, you might find other sources of income if you cared to look. We will be praying for all of you, but even more for all the citizens of Carroll county.

Tryphena Horsley - I was in attendance at the last board meeting where myself, along with many other citizens, were told that we had to forfeit our right to speak at any future meeting on the subject of land use, if we chose to speak during that meeting. Due to the fact that I was already aware of this policy, I had not signed up to speak, however I'm now wishing that I had in order to ensure my voice was heard on the matter. I'm writing to you to respectfully request that the meeting of April 13th be postponed until we as tax-paying Citizens can attend such a meeting that could be potentially devastating to each and every individual's household income in this economically suppressed community. I own the Foggy Mountain Variety Shoppe in Fancy Gap Virginia. I currently have a contract on the property and I'm awaiting the closing date of the loan. My husband and I pay the same 69.5 cent rate on our house and acre surrounding it, as the rest of the homeowners and citizens in Carroll County even though we have several acres in the farm land use program as well as the timber land use program. The fact that you and other board members have sought to increase revenue through taxing the citizens of Carroll County, rather than attempting to bring in business or infrastructure or tourism that could potentially lessen the burden on the taxpayers, is gravely concerning to myself as well as many other citizens who have contacted me in the community. Also, at the previous board meeting you lifted the hiring freeze so that Mr Dalton could hire two recreational employees, but it would appear at this time those positions are not needed since all sporting events have been postponed until further notice. It would appear that there are many other choices to cut back on with some of the obvious over expenditures that appear to be in the publicized budget for our County, rather than continuing to place the burden on the citizens who have elected the board members to represent us. Furthermore, it would appear that this budget crisis did not happen overnight, and you were previously the Supervisor at Large over Carroll County. I'm not sure which board member made the statement at the last meeting that they failed to read over the budget before approving it last year and that was the boards mistake of trusting the people who prepared the budget. I believe it was Mr. Hill. Well sir, as I'm sure you are aware, we the people trusted the board to oversee the people that they hired to help manage our taxpayer dollars. If members of this board are unable to find a way to limit the expenditures in the county to the amount of revenue and funding, they have available, then it would seem perhaps they are incapable of fulfilling their elected duty. I'm not sure this message will be read during the April 13th meeting as it has been stated that it will be, but as a tax paying citizen of this County I respectfully request that my statement be read during the meeting unless it is determined that the scheduled discussion about land use, as well as an increase to the current tax rate, is postponed to a later date when all citizens may have a right to attend and speak in person. In case you are not aware, Carroll County currently has the highest tax rate of any County surrounding us in the state of Virginia. Grayson County is \$0.02 less than us, Floyd Wythe and Patrick counties are anywhere from 10 to almost \$0.20 on the hundred less than Carroll County.

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Please consider your demographic as well as the economically suppressed community and low-income families in your community. Maybe you could meet with the head of each and every department to find out where cuts can be made along the way, but there has to be alternative measures, otherwise these other counties would not be able to keep such a low tax rate. Thank you for your time and consideration to this matter.

Willis Myers - Needless to say I am opposed to Carroll County raising my taxes. I am on social security and do not have an abundance of extra income. Your decision will require me to make difficult decisions on what I will have to cut back on. That leads me to ask what is Carroll willing to cut back on? Your decisions have not led to growth in the counties private economy so why has the county expense grown? Higher taxes will not lead to an influx of people or growth, but it may lead to its demise.

Jennifer Kurtz - We Need Answers Not Higher Taxes. Carroll County currently has a \$5 million to \$7 million budget shortfall, and the fact that an interim administrator was the one to discover these failures, is all the more disturbing. Carroll County's tax collection processes have simply not worked. Over two decades of delinquencies on the books has led to \$3,765,444 in delinquent real estate taxes and \$1,750,000 in delinquent in personal property taxes. (From the 2020 Revenue Summary, approved on 5/13/19). Citizens are now expected to pay taxes two times per year leading the county to double the costs of sending out tax collection notices and processing them. Why is it that the county couldn't collect the taxes one time a year and put half of the money in the bank for the 2nd half of the year? Millions were spent on what is now termed as, "the fishbowl", at CCHS. This structure provided zero benefits for the students of CCHS while areas such as a connector to the field house (where students have to walk out in the elements year-round to access) and additional classrooms were ignored. The distance between these two buildings also presents a huge safety concern as students walking back and forth between the two buildings are vulnerable to someone who might want to do them harm. The County Administrator, Finance Director, and School Superintendent have all resigned or been terminated in close proximity of time to one another with no explanation from the leadership of our county. This leaves the citizens of Carroll County to wonder why that happened and also to wonder why we are not better informed. As a citizen of this county, I respectfully request that you vote NO to ANY tax increases for our county and its citizens.

David & Jean Horne - As a resident of the Laurel Fork community, I wanted to voice my opposition to the raising of taxes in Carroll County. I understand that the county is in dire straits financially, but the timing of raising taxes and an assessment at the same time, on top of the corona virus crisis is untimely! The proposed new tax rate of \$.82 per \$100 is the same as Mecklenburg County (Charlotte) NC ! Carroll County in no way offers the services for the tax dollar as Mecklenburg. I feel as if I get close to nothing for my taxes, as I pay for garbage pickup, and never see a County sheriff's deputy in my area. I guess they are out on the interstate generating revenue. I would like to see a line by line county budget that shows where every dollar goes. And could you tell me the status of the delinquent tax collection efforts? Regarding the cancellation of the land use tax exemption, I am not a farmer and do have property under the forest preservation clause, my concern is for these farmers and the impact on them. If my property (+-30 acres) lost its exemption, I wouldn't like it but would understand. Joe, I'm sorry for the questions and opinions, but I feel the need to voice my feelings. And I know that you are in a tough spot with the situation! But thanks for hearing me out!

Larry & Donna Brannock - Last year my wife and I paid \$2778.45 in property and real estate taxes. I am 71 years old, live off my SS check. To pay those taxes it takes 1.6 months of my SS money. I would like an accounting of that money, but

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I have no faith the county will do that. I don't know what the county uses that tax money for. Occasionally I see a sheriff deputy go by and that is all. No public funding for garbage pickup, no water service, no sewer service, in fact no county service at ALL. So why do I want to pay more for something I don't have now. The county should reduce the tax instead of increasing it. The Sheriff's department and the State Troopers usually have a road check at the intersection near my house and stop a lot of drivers. Those money fines should be earmarked for the southern part of the county for improvements instead of sent to Hillsville and squandered away. I thought we (in this area) were about to get some decent drinking water but I heard ONE commissioner vetoed that great idea because his well water was good. My drinking water is terrible for drinking and is barely useful for washing clothes. The whites become red after a few washings. Increase the tax rate for the ones who benefit from it....Hillsville and the homes around the "Industrial Park" though empty it still is(and WHY do you keep pouring money into that money pit?). But we are NOT in that group. We get NOTHING from Carroll County for our tax dollars.

Karen Lawson - I don't think now is the time to be raising any taxes on the citizens of Carroll County. Many are out of work and will be for another possibly two months and will not have the means for any tax increase.

Tony McCraw - I am writing concerning the proposed tax rate increases on real estate and personal property taxes and land use designation for farmers. Let me first say, I appreciate each one of you for your service to the County. I know each of you are concerned about the financial situation the county is in at this time. Each of you has spent hours working on trying to balance the county budget. I know the county has a severe debt issue that has resulted from several years of overspending. Most of the current board inherited this debt problem, but the current members have to accept the situation, move beyond how we got here and take ownership for the resolution. Compounding the debt issue is that there has been no action taken by the Treasurer's office to collect any back taxes. The County probably budgets on an accrual basis so the \$5 million in uncollected taxes has to be shown on the budget as income, but it should be subtracted from the actual total income numbers. You cannot budget income that is not there. I am a business owner and also sit on boards that have worked with budgets. When a budget is done, you cannot depend on the income shown to be actual income. I also understand that the payments must be made to cover this debt. To be able to make these payments you have to have money. I have been doing research on the current tax rates for our surrounding counties and some to west of us that have similar populations. Here are my current findings from Virginia.tax.gov:

County rate	RE tax rate	PP tax
Wythe County	\$.54/\$100	\$2.32/\$100
Grayson County	\$.49/\$100	\$1.75/\$100
Pulaski County	\$.59/\$100	\$2.35/\$100
Montgomery County	\$.89/\$100	\$2.55/\$100
Tazewell County	\$.55/\$100	\$2.00/\$100
Floyd County	\$.50/\$100	\$2.95/\$100
Bland County	\$.60/\$100	\$2.29/\$100

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Smyth County	\$.74/\$100	\$2.30/\$100
Washington County	\$.63/\$100	\$1.70/\$100
Giles County	\$.56/\$100	\$1.91/\$100
Average 100	\$.61/\$100	\$2.21/\$
Current Carroll County	\$.68/\$100	\$1.60/\$100
Difference in Average	+.07	(-.61)
New Carroll Proposal	\$.82/\$100	\$2.30/\$100

Carroll County is seeking revenue to balance the budget with this tax increase. Real Estate taxes are already higher than the average of other local counties. Personal property tax is currently less than the average from other local counties, but the proposed increase will put us above the current average. I am speaking to the board for me and my family personally. I can understand a small increase in the Real Estate tax (\$.70/\$100) and a sizeable increase in the personal property tax (\$2.00/\$100), but the increase you are proposing is too large. We are a working family, both of us have jobs and receive a monthly income, at this point, and we would be able to afford the increase I am suggesting. However, I know of several families in our community that have a hard time paying their taxes at the current rate, but they find some way to make it work. An increase the size you are proposing will be hard on a lot of families that are on a fixed income. The current situation caused by the pandemic has meant that many people are not able to work. Recovery from this is going to take a long time. I just don't know if it is a good time to be doing big increases on taxes. I know that the bills have to be paid, but I hope you will try and find other ways to increase revenue. I would suggest working with the Treasurer to ramp up the collection of back taxes. A non-pay tax list should be published each year and available to the public. I have been told that there are things being put in place to help with this, but the taxpayers want to see it take place as soon as possible. I know the board has made big cuts to the proposed budget, but there may have to be steeper cuts made. Everyone must take a part in this solution. I speak to many people in my business and the people that I have spoken to are very upset with the size of the proposed increase. A few people have commented that "they were going to stop paying their taxes because the County wouldn't do anything to them if they didn't". There are no consequences to not paying your taxes. Enough on the taxes.

Moving on to Land Use and farm property discounts. In my opinion, I think this benefit should only be for individuals or families that file a Schedule F Farm Tax form with the IRS and actually show a profit or loss from farming, or at least show an income from farming. Landowners should be required to farm the land themselves to get full land use. If the landowner leases it out to someone else to farm the land use rate should be less. Along with this, land that is in land use and is wooded should not receive the land use benefit. A way for the Treasurer's office and the Board to enforce these stipulations is to have anyone that wants to participate in Land Use turn in a copy of their Schedule F IRS form each year to the Treasurer's office with the numbers showing income and profit or loss and any equipment that is being depreciated. The schedule F should be required to be turned in by a certain date each year. If it is not turned in by that date, they will be taken off the Land Use in November of that year for the next year. If the landowner is interested in receiving the land use and farm property tax benefits, they will find a way to get these forms to the Treasurer's office. If this form of enforcement is not working, it could be revisited in a year or so. I also do not think the Land Use percentage rates should be changed at this time. Carroll County was founded on farming and I know that farming is still a big part of Carroll County. I just don't think we need to penalize the true farmers in the County. I hope that this Board, after this is settled, will be very conservative and

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think strongly about spending. I want the board to know I support them and that these are my personal opinions. Again, thank you for your service to Carroll County.

Teresa Galyean - This letter is regarding my opposition to the proposed tax rate increases being considered at the April 13, 2020 Carroll County Board of Supervisors meeting. Gentlemen, I appreciate your civic service as a board member, especially in a time, were once again, Carroll County is unable to balance its budget. At a basic elected level of duty, it is the board's responsibility to set and then oversee Carroll County's yearly budgets. Based on a board member's comments in the December 11, 2019 Carroll News published article, the member understands the need to be good stewards of taxpayers' monies. The current proposed tax rate increase would be by my estimates a 16% to 30% percent higher real estate tax than our neighboring Southwestern Virginia counties, and would rival that of counties in the far eastern side of the state. If this proposed tax increase would provide county citizens with additional paid public services that would enhance residents' lives, then I might be in favor of an incremental increase. This does not appear to be the case with the proposed 12% increase, which is to pay deficits/debts in the budget, for which I oppose. As stated again, in the Carroll News article, "you can't continue taxing people to death". Although a tax rate increase appears to be a "quick fix" response to the current situation, I do not believe enough time/research has been given to exploring the negative economic consequences of such a decision and/or exploring other means of generating revenue for the county. Please provide yearly oversight to a balanced budget process with existing tax rates.

Brandon Kendrick - I am reaching out to you in regard to the public meeting on increasing the taxes in Carroll as well as public land use. As a constituent of your district I do feel it's my duty to voice my opinion on the matter. During these trying and uncertain times with the financial situation in Carroll, are only complicated by the ongoing pandemic. I completely understand that business will inevitably go on and discussions must be had in order to set the county up for financial success. I do not like taxes as much as the next person however, I do understand cost of doing business adjustments must be made. It's my understanding that the proposed amounts at the last meeting were only maximums that had to be set before a future meeting could be had. I will say that if we are to look at the amounts of surrounding counties then the amount isn't far off. But you I would also be led to believe that you must have to look at business of those counties and see how proportionate we are in revenue when comparing job opportunities. This I find disproportionate. It's my stance given this information that we do need to increase tax revenue given the circumstances however I am against the maximum proposal. I think there's a compromise amount somewhere in between that helps the county and doesn't cripple its citizens. Let's not forget those paying dual taxes Town and County. And now county twice a year. When it comes to public land use I really don't have a dog in the fight so to speak so I will say, that we should do whatever it takes to make sure we keep profits and revenues in the county. If decisions were made that encouraged people to sell or lease to out of county persons or industries then with labor or jobs not really playing a factor, the only revenues the county would see would be taxes alone. No local trips to southern states, no working with other farms for machines, hay etc. So I feel it's extremely important to look at the big picture of how revenue is dispersed and how do we keep monies in the county. Now with the COVID-19 issues in place are we really sure that these decisions cannot wait? Let's say we find compromise on taxes and are .05 short because of the economic repercussions of the virus. Or we go to the maximum amount and we cannot afford to pay for the same reason, (mind you twice a year) I understand the governor has an order to last until June 10th. Can we not seriously think about postponing the meetings for a later date? Not necessarily because the public cannot attend in person but because we simply do not

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understand the economic repercussions of COVID-19. The accuracy of information will be critical to amounts set and the decisions made. I do thank you for taking the time to read this and I will pray for you all. With the Lord's guidance and his speed, we will get through this.

Jerry Norman - This will be short, an 18% tax increase in good times is ridiculous, in the present state of affairs it doesn't border insane it is insane. I am ashamed and appalled at county leadership.

William Henderson - I would like to express my concern about this board considering raising taxes. First off, this board is asking people to pay for the board's mistakes and mishandling of the county's budget. Second, before ever thinking of raising taxes, the board should look at what can be cut from the budget. The people of Carroll county already pay a higher tax than most of it's neighbors, why? Why would anyone ever think that you could tax your way out of debt? Why would this board even consider raising taxes twice in a year? (Twice being once from the so called property reassessment, which is already going to be causing folks to pay more, and now with a rate hike). Maybe the board should look at pay cuts for themselves and other elected county officials.... Maybe the board should look for a way to stop the end of the fiscal year wasteful spending.... Or maybe the board should all just step down....Thank you for your time and consideration.

Barbara Nester - Delinquent tax certified should immediately be listed for sale before real estate taxes are raised on law bidding citizens, especially with the country shut down and business closed, and people laid off. How do expect them to pay more in taxes while standing at the food banks to feed their family. Sell the delinquent tax certificates they will be bought up immediately

Brenda Aguilar - i would like to speak not as a homeowner but as a person who has paid on my grandmothers 7 acres of land since she passed away in 2010. i have been living on this land my whole life and I'm 32yrs old. i have 3 kids and a stepson. i am grateful every morning i wake up know i have a place to live. it was not easy to keep up payments on this land but me and my partner have worked hard to keep it all these years. I've had a full-time job at Parkdale mills Hillsville for June 6th makes 4 years. before all the covid-19 hit the world my little world at home was starting to seem sustainable. and after covid-19 impacted everyone. i still had a job up till April 3rd. and that's when i read about this real estate tax rise. Thinking that my county i live in would not think to follow through with this because so many people have lost their job and being laid off. depending how long the lockdown really last and thing become routine again the work that most people work at to be able to have that on next year's taxes. we don't know in reality when the world will see normal. So, me and every person out there are the same during lockdown. no work no way to save money. trying to be safe at home. i feel like i did when i first started paying the land taxes. i had no job but i did have a means to leave my home to find work. we do not really have that opinion.

Tammy Kirkland - To whom this may concern I am a residence of Carroll Country for 40 years. I think this would be a bad idea to raise the taxes for the residence in Carroll County especially in Hillsville. First of all people are getting hit hard with the COVID-19 Virus going around and it's affecting a lot of people losing their jobs and everything. . Second thing is that people (some) work in places like winston or Dublin or even wytheville just to work! You need to take it in consideration also Because there is Not any good paying jobs around this area!!! Nothing haves change around this area not any good places to work haves came to this area for a good while. I heard we were in the hole if so, who is liable for this? It's not the citizens lives in Hillsville!! So, can you and the other people in office explain Why Town of Hillsville is in debt??? Why paying for land that could been Sold and a business come in (I believe it was for Walmart)???? Need to

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wake up!!! And solve these problems and Not raising taxes and taking out people's money for Town of Hillsville mistakes!!!! That's why People won't to move out if this area!!!! It's Not going anywhere. Please Do Raise the Taxes !!!

William Smith - Article I. Bill of Rights

Section 12. Freedom of speech and of the press; right peaceably to assemble, and to petition. That the freedoms of speech and of the press are among the great bulwarks of liberty, and can never be restrained except by despotic governments; that any citizen may freely speak, write, and publish his sentiments on all subjects, being responsible for the abuse of that right; that the General Assembly shall not pass any law abridging the freedom of speech or of the press, nor the right of the people peaceably to assemble, and to petition the government for the redress of grievances.

This is a quote from Virginia bill of rights. Given the nature of the proposals at hand e.g. grievances.....directly affecting every citizens right of personal presence e.g. assembly .To help settle and define the general desire of the community of which the Board serves. I feel the board should move to wait until an appropriate time when we can freely and appropriately assemble to redress our grievances. Given the nature of malfeasance of revenues plaguing this county for over 20 years and no liability thereto....the greatest way to secure the appropriate outcome is the dissertation of its citizensalso recognized as discernment of knowledge. Who by right synthesize the entirety of the effect of said government .End result for me.....and a lot of fellow citizens I serve in the county in business in Carroll County had already asked a lot of the community. I feel there are better ways to service debt. We need to bring people into our economy.....in the real world taxes are a cost of living.....maybe not in government but day to day life and for the elder generation considering retiring here.....which is the only NEW revenues coming to Carroll save day to day local business .Taxes should be a last resort not first.....Turn the ac off in every government office, that's thousands a month.....I don't have the luxury at my job.....Turn the heat down... Tell employees to wear a coat. It's time to pull ourselves up by our bootstraps and act like we are trying to meet a budget. If they belly ache, we can replace them. Need to take a harder line on spending e.gofficial govt. use tags by the dozens at McDonald's drive thru every day.....what's the fuel cost of that.....pack a lunch.... much less the improper use of the designation itself. No government should have equipment that supersedes that of the businesses that support it.....e.g. Of, for and by. Look around at what contractors are using....junkand making do as long as possible. Carroll doesn't need new equipment we need reliable equipment. Do we not retain one good mechanic? Anyways this was the first meeting I was to attend and it's a disservice to raise taxes. Cost cutting is one thing.....actual necessary achievement is another and is void at great rates in Carrol County. The board should set quotas and administration fire people that can't meet them.....that's a budget.....govt pensions are something people should compete for not get on a silver platter. I would like this to be read in public record on my behalf if at all possible. Thank you gentlemen for your attention. God Bless America and the republic for which it stands.

Joey Dickson - First of All thank you for your work and dedication to the county you do not have an easy job. Many of you ran on open government and I do not agree with having a public hearing when citizens cannot attend. I understand we are living in difficult times and a tax increase may be necessary, but I do not think now is the correct time. I am asking that you table any issues relating to a tax increase until you can hold a public hearing that citizens can attend. I also ask that you take off the table the twice a year taxation. From what I understand this is the reason a tax increase must be decided today. Although I believe this is a good idea the timing is not. All citizens of Carroll County are struggling to make ends meet at this time. A lot of citizens have lost their jobs asking them to pay taxes in June of this year when they may not even be back at work is not the

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right time. I ask that you look into it again next year when hopefully the economy is back on track. Thanks for your consideration.

Donald White – I am writing in response to the April 13th meeting. Due to the current situation with Covid 19 I find that it is unreasonable and more than a little shady to have this meeting without the Board having to face the citizens of Carroll County face to face. I think there are other routes to take other than raising taxes. It has been said that the County lost \$1 million. I would like to know what steps have been taken to find this money and prosecute those guilty of this short fall. I think that all delinquent taxes should be collected. I know it has been said that you can't get your drivers license renewed until it is paid. The last time I had my license reviewed it was for 8 years. We need the money now not when their license is renewed. Also, the out of state landowners will never have to pay unless the other states will honor Carroll County's no license program. I also think that the Treasurer should be appointed. It is unfair to expect the Treasurer to go after the delinquent taxes when they are an elected official. Their chances of reelection would be slim if they did their job, like it was meant to be done. I doubt seriously that the people will let their land be sold, after the County shows they mean business. Also, I think that Wildwood was a big waste of money. How much has been spent on it? How long has it been setting there without any interest? The County had big ideas for Wildwood, but the previous owners and the county haven't had any luck getting anyone to build on the property. Spending that kind of money that has been setting vacant for so long was totally irresponsible. Carroll County has never had much luck landing any large manufacturers. I would think that a purchase of that amount would only be made after a business had shown some interest in moving here. It is the County's leaders job to make do with what they have. I don't know of any citizens in Carroll County that can go to their employer and say they need more pay because they have lost money and have a shortfall. The county taxes are already higher than neighboring counties and some of them have free garbage pickup. As a senior citizen, it is hard to see any return on what we are paying in taxes. We pay for water, which has gone up, garbage pickup, pay to take garbage to the dump, ride on roads that are rough and noisy and only last a year after being repaired. Carroll County has always had low paying jobs and the people cannot afford higher taxes. To get a good paying job, people have to go to other counties to get it. Doing away with Land Use discount will only hurt the farmers and they are one of the larger sources of revenue in the county. If the county leaders will do their job, they will have the money they need. Find what happened to the lost money, collect delinquent taxes and bring better jobs to the county. We have citizens that don't have good paying jobs, we have elderly citizens that can barely make it, and now we have citizens laid off because of the virus. We cannot be saddled with anymore taxes. Things are tight for everyone in our county. We have to make do with what we have and the county needs to learn how to make do with what it has.

Sherri Porterfield – I would like for you to vote against the tax hike. My husband is a truck driver and his paycheck is half of what it usually is. We absolutely can not afford this.

Aimee Wild – A tax increase at this rate can not be the only answer, is it? Is there more here I am not understanding? There is a possibility that I will be moving out of Carroll County because of this. I would hate to have to relocate from my hometown.

Dahna Lineberry - First, I would like to respectfully register my displeasure with scheduling a "public" hearing on an important question during a historic pandemic. Many people in this county do not have access to reliable internet—as my supervisor Tracy Moore knows—which makes watching the live feed difficult. Some of our older citizens may not be familiar with how to access a live feed, or

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even own a computer/mobile device. Scheduling a meeting that citizens can't attend just adds to the impression that there is not full transparency regarding the budget shortfall. Secondly, this tax raise is too much. It was too much even before people started losing their jobs to coronavirus and don't know when, if ever, those jobs are coming back. Such a jump in rates not only affects our citizens who are on a fixed income, it provides another incentive for our young and middle-aged people to leave for a locale that not only has better jobs and more opportunities, but more reasonable rates. In addition, I do not feel that we (or our hardworking teachers, since it seems they are going to be the next ones under fire) should be made to pay for the poor oversight and apparent bad decision-making of others. I do not believe for a moment that one person, or two, was responsible for all this. Massive budget shortfalls do not happen overnight. In conclusion, as a lifelong citizen of Carroll County, I respectfully ask that you vote NO to extreme tax increases. Thank you for your time.

Laura Sinclair – I urge you to disclose to the taxpayers the circumstances that have resulted in a \$5-7 million-dollar short fall. You must know your creditability in the future depends on it. Right now, it looks to us like you are part of a cover up. I believe the taxpayers will accept, though perhaps reluctantly, a recovery plan by the County Manager if you are open to how this happened. Lastly, I was shocked by the article in the Carroll News that there is not an existing emergency plan for the county. We occasionally have winter weather that shuts the county down, and that is nothing new. Putting a plan together now is too late.

Roger Bond – Due to the coronavirus outbreak the economy is bad and will continue into the near future. The citizens of Carroll County are having a hard time making ends meet. Raising taxes will put an additional burden on us citizens. Before raising taxes, please consider the following list of cuts and consider leaving the tax rate at \$0.69.5. Quit funding the PSA with our tax dollars. Funding the PSA using tax money is not fair to the citizens who do not have and cannot get county water. Get aggressive in collecting delinquent taxes. Cut unnecessary county jobs. Sell some of the county vehicles. Review nonprofits and cut if possible. Cut school budget to what the state recommends. Do away with tax breaks for land use. How does the county monitor for compliance? Quit paying county employees comp time and Christmas bonus. Collect personal property tax instead of going back to the window decals. Review the amount of money going to the jail. Cut cost instead of raising taxes. Surrounding counties have less taxes and Carroll should be no different. Where is the county on land reassessment and will this affect the tax rate?

Laura Beth Parnell – I respectfully ask that the board does not increase real estate, personal property and machinery and tools tax rates for Fiscal Year 2020. Our rates are already on the high end for similar counties in Virginia while our income per capita is on the low end of the state. How do you expect the average citizens to afford this increase in taxes? There per capita income here isn't increasing, the services the county is offering to the average citizen aren't increasing, so what positive outcomes can the citizens expect as a result of this significant increase in taxes? If we can't collect delinquent taxes at the current rate, what in the world makes you all think we can collect them at a higher rate? My prediction: fewer people will be able to pay their taxes, prospective industries will look on our county unfavorably, and the morale in our county will continue to decline. Pursuant to the Boards decision to collect taxes twice yearly, a real estate tax increase approved now for RY2020 would place taxpayers with escrow mortgages at least 4 months behind on remitting any increased amount to the escrow account – all due to a lack of timely action by this board. You all stated when you made the change to twice yearly tax collection that it would not be used as a vehicle to increase taxes, yet here we are, discussing exactly that, during the direst economic times most of us have ever experienced. I am ashamed of many of the recent decisions of my country leadership and ask each

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of you to consider the long-lasting hardships and negative implications an increase in taxes at this time would surely cause.

Jennifer Sowers – I would like it to be known that I am against the tax increase. I think there must be a better way to raise or conserve money. For example, connect public water system to the towns water systems instead of going to Galax for water. Also, collecting all delinquent taxes before raising taxes. I also feel it would be advantageous to hire a full time County Administrator that has the county as his/her number one priority. How about raising taxes on the homes that are not a person's primary residence? If you can afford more than 1 residence you can afford more taxes. Maybe, put together a task force from lots of different areas to think of ways to raise money or how to save money. Thank you for your time.

Elizabeth Rakes - As a resident and citizen of this County, I would like to state my opinion on the matters set to be addressed at this evening's meeting.

First, I am aware that there are highly unusual circumstances with COVID-19 and that I believe a deadline is looming for a "balanced" budget of May 15th or 30 days after the receipt of estimated state funding for the fiscal year beginning July 1, 2021, so action is needed on a priority basis. No one likes to see their taxes increase; however, I would support a tax increase of 2% to 3% percent **but no more**. It is my concern that greater increases, especially of 17%, would place an unfair burden on many of our citizens particularly those living on fixed incomes. Ideally, property values should go up and not tax rates; thereby, keeping up with increased governmental costs. I am concerned that if a tax rate increase exceeds the 2% to 3%, many residents will not attempt to pay their taxes at all (resulting in less revenue and increased collection costs), and that property within the community will be sold by those no longer able to afford taxes at an amount below tax assessed value as the "glut of sales" on the market will impair and reduce all property values. At the same time, the extraordinary tax rate will drive the housing and other property markets to surrounding counties with lesser tax rates. The ultimate effect will be lower property values, less income from taxes due to lower property values; thereby, compounding the problem in the long run. For a county struggling to survive I am afraid this would be a death knell. Please do not look for a short-term solution in which the results are a more severe long-term problem. As to the land use exemptions, again I believe that these are necessary programs. I do believe that short term actions now imposed could have long term consequences resulting in lower property values because without land use many residents will not be able to retain agricultural property; however, we do not have the demand for residential property to absorb the disposal of "family farms." Property values will decrease resulting in less taxes paid even though the tax rate is higher. I do believe that a disclosure of the specifics with regard to the County's expenditures and income will help those who must bear the burden of an inevitable tax increase and a decrease in funding/services. On a micro level, I have observed that NO ONE like to tighten a belt and adhere to a budget; but when there is a firm understanding of the limited resources, what those resources are and where they are expended, there is more cooperation and willingness to actively participate, conserve and mitigate. Also, it has been my experience that as a whole there is an attitude that "we must use it or lose it" and unfortunately our County must decide what it is going to "lose" in fixing a long term deficit. A problem can only be fixed if it is identified and reasonable changes implemented. Small changes alone may appear insignificant but when implemented in many areas can result in dramatic changes. It is time to identify what is a "need" and what is a "want." It is imperative to address the "needs" before funding the "wants." Lastly, I propose that whatever decision is made at tonight's meeting, plans are put into place for greater community involvement, in an effort to address issues affecting the budget, its shortfalls and long term solutions, with proposed dates and times established for public involvement, which times and dates shall be set and advertised in advance. [Set the first such meeting at tonight's meeting and an alternate date in the event COVID-19 restrictions are still in place.] If citizens attend and participate in these meetings, new solutions may be proposed for the

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Supervisor's considerations that help the entire County; if citizens choose not to attend, then the Community as a whole has abdicated their responsibilities and should abide by the Board's decision without complaint. We cannot tax our way out of this financial debacle; the Citizens of the County do not have the financial means to support this as a solution; other means must be identified.

Tony O'Bryan - I have property at 336 East Grayson last tax increase raised my lot space value from \$3000-\$5000 I feel like that's more than plenty due to the fact that the spaces including the underground water and sewer there have been in place since the 1950s also due to spacing requirements if we wanted to upgrade we would lose half our spaces so I do not feel that another tax increase would be fair Property is known as blue Ridge Trailer park I am Charles A. Tony O'Bryan po box 533 Hillsville Va. Also, I lease town and country mobile home park on Howlett street Hillsville VA Belonging to Faye Singer From Las Vegas Nevada The same situation applies there as well please advise me if you receive this email.

Michael Funk - The people of Carroll County cannot afford any more taxes as we already pay more than most of the surrounding localities. On top of that a lot of people are out of work due to this coronavirus and it's also not fair that the people have to make up for the incompetence of the County Board of Supervisors.

Annabelle Horton – I am not in favor of raising county taxes. Please not at this time, with all that is going on today. People losing their jobs and having a family to support.

Vicki Hull - I am writing in regard to the proposal of raising the taxes in Carroll County. I do hope that you all will take in to consideration the current employment issues that are going on due to the COVID-19 and postpone the meeting until we can come and speak at the public hearing as I didn't sign-up at the last meeting as I wanted a chance to speak at this hearing. That been said below you will find my thoughts and concerns with raising the taxes:

- The population of the county as of 2019 census is 29,791 with 24.5 % been folks 65 years and older. Also, another 12.9 % of the population has a disability and are under the age of 65, with another 15.7% persons been in poverty. These makes up 53% of our population. This information came from: <https://www.census.gov/quickfacts/carrollcountyvirginia>
- Why can we not revisit the budget and look for areas that we can save in? Since according to the last meeting the budget was approved without been looked at. Who and Why would we approve anything without reviewing it? The next numbers are from the budget that was approved for 2020: Office Supplies/ Equipment/Contract- \$139,300 with today's technology is this amount really needed? PSA Available Transfer \$1,020,405 and Wildwood expansion- \$90,400 how is this been used and who is currently using the fields to grow rye/ corn? Are they paying rent? Tourism Salary and Part-time wages- \$70,589 with a total budget of \$183, 156 where and how is these been used to help Carroll County to draw folks to our town? Any ways I think you get the message just b/c it was approved does not mean we have to spend that when we are in the whole. Would you continue to write checks or use your debt card if you was in he negative or look for ways to save and cut back on the spending.
- Think outside the box of things we as a team can do to help our county and community.... the answer is not always raising taxes...How can we draw interest to the county? Wildwoods is setting and currently wasting the taxpayer's money.... Do some research on what we can place there and make money? There is nothing in this county for folks to do other than travel to Winston-Salem, Roanoke, Christiansburg...etc.. How many

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of you have taken your kids to other locations b/c there is nothing here. We need something besides the world of drugs for our young folks.

- Farmers are already a dying breed as it is long hours and hard days do we really want to keep making life harder on the folks in our home town trying to make a living at farming? Whether it is raising livestock, vegetables or trees it is a long process with little pay. Can we not work with the local restaurants to use food grown locally to help the farmers out?
- Produce Vouchers--why do those have to be used at the farmers market? Why should my 91-year-old grandmother have to get a ride to Hillsville when she could go a mile from her house to use it? We are limiting ourselves.

I believe if you get a team of citizens together, we can come up with a plan to save the county without taxing the people. We can make folks want to live in our county and be proud of what we have to offer. There is opportunity if we work together. Maybe each of you can bring 2 folks from your district to brainstorm on ideas that are out of the box and look at the budget for savings. Let's take Trump's statement and make Carroll County Great Again!

Sheila Marsh - This is the wrong time and wrong way to have a vote on county tax increases. People are already struggling, and this is where their stimulus checks will go. Why stick it to the homeowners young or elderly with more burden? I've been trying to call for weeks to a county office and with the State of Emergency we are in and few people seem to be working or returning phone calls. However, you want 18% more property taxes during a State of Emergency. Shame on you. If this passes, consider yourselves an embarrassment to our county, area, and state. By the way, with Love's Truck stop and McDonalds, Dollar General and Family Dollar Stores alone in the Cana area paying property tax as well as sales tax there needs to be an audit of where these increases in tax have gone. Not that long ago they were all undeveloped rural acreage...these are huge increases over the past few years going to Carroll County Treasurer. Love's value is now \$4.5 million and Starlight Holdings Dollar General \$771,000 in property valuation. These are just two huge increases in southern Carroll. Also, where does the tourist/hospitality tax go? The county is getting some of that. You need to be auditing more and making cuts as well as focusing on collecting delinquent taxes instead of increasing tax during a State of Emergency!

Ken Miller - We live in times unprecedented by any of our lifetimes. We find ourselves in the early months of a global pandemic that is likely to linger for months and by all indications will change our lives, habits, and economy for many years to come. Simultaneously, we are in the midst of a deep recession likely to turn into a full-blown depression. Millions of Americans are now out of work and those numbers are expected to climb further. For the filing week ending April 4, the figure for seasonally unadjusted initial claims in Virginia was 147,369. This brings the sum of March 21, March 28, and April 4 weekly initial claims filings to 306,143, which equals all of the previous weeks' claims from 2018, 2019, and 2020 combined (<https://www.vec.virginia.gov/UI-press-release>). In our own County, hundreds of employees are out of work including your own employees. We find our county revenues were over projected in the last fiscal year and our solution appears to be to address this with tax increases for next year. Clearly this isn't the time and clearly more study needs to be done so that we understand the local economic impact of the pandemic, recession and impact on taxpayers in this county. Land use tax appears to be a particular concern. I'm sure that none of you want to do anything that negatively impacts our agricultural community. Sentiments that are shared by a good number of county residents. But can we really afford to maintain land use taxation at current levels without reform? Benefit some at the expense of many? This too requires professional input from experts that have not yet been conducted and therefore, decisions on

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land use taxes should not be made tonight. Use these next few months to focus on the data, get input from economists, and experts in analyzing this kind of data and have those experts make recommendations on all these matters under consideration tonight. These are important decisions. Decisions that should only be made when the facts and trajectories that will impact the taxpayer's ability to meet their obligations are crystal clear to everyone.

Roanld McCraw – I along with the whole community would like to voice my absolute shock that this Board of Supervisors would consider a tax increase without the citizens having the right to be physically present and letting our will be known. When the split tax payments were passed, I heard the comments made many times that a tax increase would be coming swiftly behind it. It seems like the plot straight out of a Hollywood movie; split the tax payments into two payments and then before the citizens can make their first half payment, raise their payments 18% so they hopefully don't notice. Of course, the fact that all of this takes place in the middle of a historic pandemic with a stay at home order and businesses shuttered all across the country, is all the more convenient. Does the Board of Supervisors not know or care of the hardships that many in our community are already experiencing? I certainly agree that we all have to pay our fair share, but this Board is the Board that ran their elections on reducing budgets, reducing tax liabilities, getting our finances in order. Not only is this Board contemplating raising taxes but at the same time they are reducing services to our citizens. For one, the Cana trash convenience center is rumored to be closed permanently, whether our taxes are raised 18% or not. There are other examples I am sure. This Board has made a point of blaming all of our troubles on past Boards. That does not exonerate this Board from blame for an 18% tax increase today. People will be talking about this episode in our county's history for decades to come. Carroll County already has the highest tax rate of any surrounding county. Why does our tax rate have to be so high? Do we get better services than surrounding counties? Has this Board done everything in their power to cover the shortfall before resorting to tax increases? There are solutions to these problems. For one I would look at the Land Use tax Ordinance. 34% of our county is largely owned by citizens that are making money on their property year after year. I personally believe that none of us should have to pay increased taxes, but if that is a necessity don't look to the poorest people in the county first. This tax increase targets people, many of whom have worked their whole life to have a small piece of property and a home. We target these people while taxing land that is making money, whether that sum is large or small, at a lower rate. This seems inconceivable to me. I urge this Board to not raise taxes on any of our citizens during a time when everyone is hurting because of no fault of their own. I urge this Board of Supervisors to think long and hard before raising taxes on some of the county while taxing the rest of the county at a lower rate.

April Collins - My name is April Collins and I am a resident of Carroll County. It saddens me deeply that our board has decided to make very deeply impactful decisions in the midst of a state and country wide shut down. The fact that they are not allowing citizens to be present at this meeting to voice their opinions either for or against these measures, to me, speaks volumes of their core values and their care and concerns of the citizens of Carroll County. I understand that our county is in a very difficult situation financially and I understand that something had to be done. I am not in agreement with increasing our personal and property taxes at all. Many citizens struggle to pay the taxes at the current rate, what makes the board think that increasing them to a dastardly inflated rate will make them get paid better? Our county should be focusing on the accounts that are delinquent to offset some of the budgetary short falls. I work for a company here in Carroll County. We put together a budget to run our business for the next fiscal cycle. I understand that there are situations that can

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arise that have not been planned for, but after reviewing the multiple articles on the budget short falls it is apparent that the budget that the county set was not followed at all. It concerns me greatly that our leaders how allowed our county to fall into this financial hard ship. If we look around, we are not attracting very much in the way of business that can grow our local economy and provide jobs to our residents. Increasing our tax base will negatively impact any future business that may be interested in setting up shop here. This will make more people look elsewhere for employment and possibly encourage them to move away. Thank you for taking the time to read my email. Please note that I am not directing my aggravation at you, I am sure you are a very nice person. I was born here, raised here, went away to College, and came back here because I love what Carroll County has to offer. I want my son who is 11 to be afforded the same opportunity to return home as I was. Thank you and have a nice evening,

Teresa Catron – We are against an increase in taxes at this time, as we do not think it is in the best interest of the citizens of this county. Currently, we are all in one of the worse economic situations most of us have ever seen. To impose a tax hike right now would be inconsiderate toward the citizens who are already in financial strains, and reckless by those who were elected to lead.

Peggy Hall – Why are the citizens of Carroll County having to make up for the mismanagement of money. Why do we have to pay the price. Ones that are on a fixed income where do you think they are going to get the extra money. When I run short on money at the end of the month, I can call the government and demand more money, but do you think I'm going to get it, I don't think so. So, have you considered this in your meetings, I doubt it.

With no other comments, Mr. Webb closed the Public Hearing.

Mr. Dalton stated based off the proposed tax levy that was advertised. I think it is important to note that you adopted a budget calendar back in December, before the Covid crisis ever came up and we have been following that trying to get the budget adopted on April 20th. Some of the schedules required under this is the School Board budget and it must be adopted sometime in May so the contracts can go out. In this year's budget, even though we are looking at a tax increase we have decreased the School Board locally by \$1,279,997 already. We are still in those discussion but that is a huge budget cut. Some of the other numbers everyone should be thinking about is reductions in property tax payments and real estate and because of the COVID and stay at home order you will be looking at a 25% decrease in meals and occupancy tax. Maybe people do not realize that the County has sent a lot of people home, all part time, Tourism Department is closed, we didn't hire the Recreation people that was approved, Computer Technicians, Building Department is operating part time. We have cut a tremendous amount plus before Covid we cut \$7 million out of the budget mid-year. There have been reduced services, such as the Cana Trash site, Recreation Department, Woodlawn Gym and on and on. The law requires that the Board of Supervisors prepare a balanced budget and adopt it. Currently, even with all the cuts that have been made our local revenue for next year is around \$35 million. Your current budget if we funded the requests is \$39 million. That means we need to cut \$4 or \$5 million out of the requested and that is okay if that is what the Board wants. Those cuts will go so deep that it will be almost impossible to maintain services. If we cut every employee that the County is paying, we can only make up \$400,000 through the end of the year. Next year it would be \$1.2 million and that would leave two people to do payroll and AP. The county cannot operate that way. People already think you do not provide enough services. I do not think cutting is the end of the solution. We have implemented DMV Stops and we are collecting almost \$300,000 in delinquent taxes per month, we have two sets of attorneys working on delinquent sales. If you sale too many properties at once it will bring the values down. We are going through

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reassessment that will be finished next year. The last reassessment and in 2008 they went down. In the budget that is presented to be cut is over \$100,000 from BOS, \$130,000 from County Administrator, \$150,000 from Technology but there are things like CSA that are going up over \$1 million and they are mandated services that we can not control. The court system sends people to jail and we have to pay the bill. We will not stop it until we stop the drug problem in the county. We could cut all funding to volunteer rescue and fire departments and just pay for fuel, it still does not get us there. At some point the Board has to do revenue notes that we can live with and move forward to build your reserves up. The Treasurers Report says we have \$13 million, which is \$1 million more than last year but that means when we get to October you will be \$6 million short unless cash flow has changed. There are certain debt payments that are due in May, June and July. The Governor is delaying payments. If you are a renter or have a mortgage you can ask to have it delayed. Unfortunately, the EDA is renting property and those people can ask for the delay so that is less revenue. I would like some direction from the Board on how you want to go about balancing the budget. We need to get direction to the School Board so they can get their contracts out. We need to move forward with a lot of different things. We are in the worst time of my life but as a Board I would like direction for us to try to balance this budget to be presented at a later date.

Mr. Webb told that with the school budget, we give them several more thousand a year than we have to above the state RLE. I was wondering if the Board would consider, since we are in this time we don't know if school is going back in the fall. If we just gave RLE this year, I think their budget wants a little over \$3 million above RLE. If they need money later on, if schools goes back in and things get back to normal. We could cut that \$3 million out of our budget right now.

Mr. Robbie McCraw asked if it would be worth a conversation with the school system.

Mr. Dalton replied everything is worth a conversation, the issue is we requested the drop funding by over \$1 million and they have cut back 20 people. The School Board in their funding has delayed all maintenance, buses, etc. and concentrated on funding personnel. If we did that, their cuts would be in personnel.

Mr. Webb stated that they are getting \$1.5 million more in state funding than last year. If they cut \$1.2 million locally, they will still have more than last year.

Mr. Dalton replied that he agrees with that statement but under the current scenario, Governor Northam's press release he is proposing to freeze that money because the Commonwealth is projected to lose revenue due to the virus. We really will not know until the General Assembly comes back what will happen.

Mr. Webb stated that people do not want to raise taxes. There is no way we can support even the proposed budget without raising taxes. In order to do what the citizens by 99.9% want is to cut our spending. It is going to hurt everybody but that is the consensus of what I am getting. I am just trying to think of places we can.

Mr. Hill told if we go to the extra positions, we pay in the Constitutional Offices that saves us \$1.2 million next year.

Mr. Dalton replied that is all County employees except payroll and AP.

Mr. Hill asked how many that effects in the Sheriff's Department.

Mr. Dalton replied it includes Day Reporting, five on Highway Safety and a couple more in Courtroom Security.

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Mr. Hill told that it is not a shortfall it is a fund savings account that we are short \$5 to \$ 7 million. We must replenish the fund balance. No body took any money, we just never built our savings up like it should have been. Grayson County does not have land use. Floyd County has land use but not forestry and Wythe is the same. I voted against every pay increase in the past and I wished I had not done that now, but I was concerned that we would continue to spend, and we did. It is going to have to be a combination of both in my opinion.

Mr. Dalton stated that we have went through several recessions and budget cuts. I remember when I first started Constitutional were 100% funded and that is not the case now.

Mr. Moore asked if we or the schools saving any right now.

Mr. Dalton replied that he looks at the expenditures every day. We will be able to turn some money back in. I doubt that it happens with the schools. Everything we are saving on the County side is eat up by the jail and CSA costs. Your employees have done a wonderful job at trying to save money.

Mr. Moore asked how we are determining the \$34 million.

Mr. Dalton replied, the \$34 million shown is based off historical revenues. The Finance Committee, Commissioner and the Treasurer all went through those numbers. We did not want to do what has happened in the past and over project revenues. My plea to the Board is as we collect delinquent taxes it goes into the rainy-day fund. On the state side, as they are short on revenue, they will take money away from the county and we will have to make up those funds. Any money they promised the Constitutional Offices and Schools, I would not count on those. We will just spend what the state gives us, and everyone will just have to use what they have. The Board cannot make up those shortfalls if the state cuts again.

Dr. Littrell asked what \$.01 of tax increase.

Mr. Dalton replied it is a little over \$200,000. I am no proponent of a tax increase. I went 7 years in a row without proposing a tax increase. My job is to present a balanced budget, which I have. You tell me to cut something and I will. You have to have a balanced budget. I would say we have enough reserve to take care of it, but you all do not.

Mr. Webb told that is what has happened in the past, they balanced it out of reserves and that is where all the reserve went.

Mr. Hill responded that and the increase in CSA and jail costs. You can go back and historically that is what happened. We have spent down to where we have nothing else to spend.

Mr. Dalton stated that you are going to have to cut, but I believe you are going to have to raise taxes too. You just cannot get away from it. I don't want a tax increase; I don't like tax increases I think government intrudes on my life too much. As a responsible person and the County Administrator, we have to balance the budget. If it is by cuts, I will do it and take the message to everyone but if we cut \$4 million you will have that many letters on the other side. The Board of Supervisors are elected people and they are the leaders of the county. You are to do what is right for the County and sometimes that is against public opinion. You were elected to do what is right for the long term of the County.

Mr. Webb stated that he is against raising taxes at all. I explained that we would have to make cuts and people didn't care, they just didn't want taxes raises. That is the stance I am taking and let the chips fall where they may.

Mr. Hill told that I asked that we add \$.05 cents because we didn't know what would happen. We can cut that off the top and that means we would go with \$.05

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to \$.77. We have got to have someone here to do things, there is going to be a lot of cuts anyway.

Mr. Durbin told just so there is no confusion, we have not advertised a budget so this would be a motion to direct the County Administrator to prepare a budget reflecting the proposed tax levy. You will be setting a limit on what the tax levy will be.

Dr. Littrell told that he runs a small business and expenses and personnel costs goes up and your cost of doing business goes up. If you don't raise your fees, then you get less and less income. My experience is if you raise your fees a little each year it is more noticeable than if you wait 10 years. Even though no one wants to raise taxes I think the prudent thing to do would be in the future look at small increments.

Mr. Hill replied that he agrees 100% and that was my mistake early on, I thought I was doing the right thing, but I don't think I was.

Mr. Webb made a motion that we leave all three at the current rate and have the County Administrator to prepare a budget that reflects that.

With no second, the motion fails.

Mr. Hill made a motion to instruct County Administrator to prepare a budget and whatever cut necessary based on the tax levy of \$0.77 for Real Estate with Personal Property and Machinery & Tools as advertised.

With no second, the motion fails.

Dr. Littrell made a motion to instruct the County Administrator to prepare a budget based on the tax levy of \$0.73 for Real Estate with Personal Property at \$2.10 and Machinery & Tools at \$2.00.

Mr. Robbie McCraw stated this is the hardest thing to have to come to terms with. I hate the fact that we are even considering this, but we have to have a balanced budget. What happens if we don't?

Mr. Dalton replied the current tax rate will continue on.

Mr. Robbie McCraw asked if we can come back in 3 months and adjust the tax rate.

Mr. Durbin replied that we need to pick something now.

Mr. Hill stated that his concern with the \$0.3 is the cuts that go with that. It would be all part time gone; all county supported positions gone.

Dr. Littrell told one of the callers mentioned a short-term loan to get through it.

Mr. Dalton replied that he would shy away from a line of credit to pay bills. A revenue anticipation note means I know I will be short of money for a time and when it comes in it is paid off. That just kicks the can down the road and someone else is going to deal with it. Carroll has used them in the past, but that is not a particular means to balance a budget in my belief. I guess we could see if a bank is interested in that, but 30 years tells me that is not a good practice for government.

Dr. Littrell stated that normally he would not suggest that but with extraordinary times when things do pick up it would take care of it.

Mr. Robbie McCraw told that next year alone, not including what the PSA has there is around \$4.5 million in payments.

Mr. Dalton replied what has been proposed by Dr. Littrell would give you about \$1.1 million in additional revenue. If that is what you want, we can prepare that and bring it back for you to consider.

Mr. Moore stated that would give us more time to look at the numbers.

Mr. Robbie McCraw asked if you prepare it and it is not approved does it have to lay over again.

Mr. Dalton replied that it has not been advertised. You can have me do something else or advertise it. It is for planning purposes only, you can cut the budgets further but without the revenue it will be hard to increase.

Mr. Phillip McCraw told that we have had opposition to raising taxes and Land Use so what do we do, we have bills to pay.

Mr. Moore replied it is tough times for people right now, we don't know what the future will hold.

Mr. Webb stated that we have to make our budget match what we do have. It will require cuts in services and jobs.

Mr. Phillip McCraw stated this has been a conservative board. I held up a project that would have cost. They want it but they do not want to pay for it.

Mr. Robbie McCraw asked if it will be difficult to leave it like it is and show what cuts would need to be made or do one based on what Dr. Littrell suggested. I know it is a lot of work.

Mr. Dalton replied you don't have a Finance Director and I've been giving you about 15 to 20 hours a week without billing you and I would hate to give you more to prepare a budget that I know is not going to be useful. So, the answer is, just tell me what the number is and we will work towards that. Carroll's numbers through the VEC is about 600.

Mr. Hill seconded the motion.

Roll call vote was as follows:

AYES:	Rex Hill	
	Robbie McCraw	Tom Littrell
	Phillip McCraw	Tracy Moore

NAYS: Joe Webb

Mr. Webb stated that over break we were notified that some people were saying we did not read their emails. This is what we have went through and we do have a copy of everything that was sent it. Just because it was not read does not mean it was not heard, they will be in the minutes. I apologize if we did overlook someone.

Mr. Durbin replied that hopefully they will have the opportunity in July, that Public Hearing is not over yet.

CONSENT CALENDAR

Dr. Littrell asked about a \$200,000 revenue on the Treasurers Report.

Mr. Dalton explained that was transferred for the Fire Truck from the EDA.

Mr. Hill made a motion, seconded by Mr. Robbie McCraw to approve the Consent Calendar as presented.

Roll call vote was as follows:

AYES:	Rex Hill	Joe Webb
	Robbie McCraw	Tom Littrell
	Phillip McCraw	Tracy Moore

NAYS: None

VJCCCA GRANT

Mr. Robbie McCraw made a motion, seconded by Mr. Moore to approve the grant.

Roll call vote was as follows:

AYES:	Rex Hill	Joe Webb
	Robbie McCraw	Tom Littrell
	Phillip McCraw	Tracy Moore

NAYS: None

BOARD MEMBER COMMENTS

Mr. Phillip McCraw mentioned about the emails and letters and people are asking what we need the money for. We have bills to pay and they need to be paid, such as jail expense. Another cost is CSA and we have no control over it. In 2014 the farm tax was taken off equipment and nobody fussed about that. I hear people saying we need to resign and cut salaries, we halved our pay a couple months. To the County employees, thank you for the job you are doing. I don't think they need a pay cut; we can't do without you. I think we have some of the best employees, I support you. Rex, Robbie and I have been accused of wanting to cut farm deferred. I will say you falsely accused me and them, we need to get the abuse out of it. It was put in for the farmer and that is who I want to see keep it.

Mr. Hill asked if Mr. Dalton could meet with the president of the Farm Bureau and others about the Land Use. I appreciate everyone that has called, sent emails and text. They gave me a lot of information that was good.

Mr. Hill made a motion, seconded by Mr. Robbie McCraw to cut the Board of Supervisors member salary completely for the next 2 months.

Roll call vote was as follows:

AYES:	Rex Hill	Joe Webb
	Robbie McCraw	Tom Littrell
	Phillip McCraw	Tracy Moore

NAYS: None

Mr. Robbie McCraw stated that he greatly appreciates everyone that has contacted him on the tax levy and land use. I have learned a lot and I think they learned some too. There are some out there that just do not want to comprehend what is going on and I apologize for those. A lot that I spoke with just had misinformation. The Land Use has not been touched since 2004 and it must be updated. I have never supported a tax increase, but we have to have a balanced budget. People have made some good suggestions, but there is a lot that we don't have control over. Mr. Dalton has done a great job at cutting things and I don't know if we could have gotten through this without him. All of us are taxpayers too and we wouldn't want to place a burden on anyone that we wouldn't place on ourselves. We are arguing over a \$50 increase a year in taxes on an average house. People want services and it takes money to provide those services. I hate we are under the circumstances we are under.

Dr. Littrell stated that it is unfortunate that we had to have these Public Hearings under the circumstances that we had to have them. It was good that people took time to email us. I would like to apologize to anyone who sent an email a couple

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weeks ago, but they were deleted. No one likes a tax increase. It may seem like a lot, but on a \$100,000 house it would be an extra \$35 per year. The federal government can come up with money because they can print money. Virginia has to have a balanced budget but the way they do that is through unfunded mandates on the County. I hope everyone stays healthy and safe through these times.

Mr. Moore thanked everyone for what they have done. I voted against having a Public Hearing on Land Use and now I see there are issues within the system. I would love to see us balance the budget as it is. Thank everyone for their work in reading the letters. I appreciate all the Board members do. I want to thank our first responders; I would like to see us pay for their supper with one of our paychecks. Look forward to meeting in a couple weeks.

Mr. Webb thanked everyone that took part in the Public Hearing. A lot of people commented that we shouldn't do it but it was a time in our budget sequence that we had to do it. We didn't know the coronavirus was going to be here in April. A lot of people think it looks suspicious, but we have to get these things done so we can get a balanced budget on time. A lot of people were misinformed on things. I had a lot of conversations over the last few weeks, hang in there. We are trying to do the best we can. I want to thank our staff; they are working as hard as they can. We will work to get Carroll County back on our feet and make it great again.

ADJOURNMENT

Mr. Robbie McCraw made a motion, seconded by Mr. Moore to adjourn the meeting.

Roll call vote was as follows:

AYES:	Rex Hill	Joe Webb
	Robbie McCraw	Tom Littrell
	Phillip McCraw	Tracy Moore
NAYS:	None	

Chairman