

BOOK 37 Pages 156-166



AMHERST COUNTY BOARD OF SUPERVISORS

Board of Supervisors

Claudia D. Tucker, Chair
District 2
Jennifer R. Moore, Vice-Chair
District 5
David W. Pugh, Jr., Supervisor
District 4
Tom Martin, Supervisor
District 1
L. J. Ayers III, Supervisor
District 3

MINUTES

July 7, 2020
Administration Building - 153 Washington Street Public Meeting Room
Amherst, Virginia 24521
Meeting Convened - 3:00 PM

County Administrator Dean C. Rodgers

County Attorney Michael W. S. Lockaby

I. Call to Order

At a Regular Meeting of the Amherst County Board of Supervisors held on July 7, 2020 at 3:00 p.m., the following members were present:

BOARD OF SUPERVISORS: Claudia D. Tucker, Chair; Jennifer R. Moore, Vice-Chair; David W. Pugh, Jr., Supervisor; Tom Martin, Supervisor; and L. J. Ayers III, Supervisor

ABSENT: None

STAFF: Dean C. Rodgers, County Administrator (via telephone); David R. Proffitt, Deputy County Administrator; Michael W. S. Lockaby, County Attorney; and Regina M. Rice, Clerk to Boards

Chair Tucker called the meeting to order at 3:00 p.m.

II. Approval of Agenda

By motion of Vice-Chair Moore and with the following vote, the Board approved the agenda for July 7, 2020.

AYE: Mrs. Tucker, Ms. Moore, Mr. Pugh, Mr. Martin and Mr. Ayers

NAY: None ABSENT: None

III. Invocation and Pledge of Allegiance

Chair Tucker led the Invocation and Pledge of Allegiance.

IV. Citizen Comment

Mr. Brian Hammack of Amherst, Virginia addressed the Board concerning a letter he received from Kay Rowe, Chief Deputy Treasurer Collections concerning his property taxes. He was unhappy with the tone of this letter concerning the taxes he owed that he disputes.

Chair Tucker asked for a copy of Mr. Hammack's paperwork and requested Finance Director Stacey Wilkes work with this gentleman to resolve the issue.

The Citizen Comment Session was closed.

V. Consent Agenda

- A. Minutes June 2, 2020 (3:00 p.m. & 7:00 p.m.) and June 16, 2020 It was moved that the Board adopt the Minutes for June 2, 2020 (3:00 p.m. & 7:00 p.m.) and June 16, 2020.
- B. ACSO Revenue Appropriation

 It was moved that the Board approve the appropriation of funds as described.
- C. Update of Amherst County Wage Structure

 It was moved that the Board approve the updated Amherst County Wage Structure as presented.

VI. Ordinance - First Read

A. Ordinance 2020-0001, amending Section 411 of Appendix A to the Code of the County of Amherst, to address the buffer zone surrounding select P-1 public land districts.

Asst. Zoning Administrator/Planner Tyler Creasy presented amendments to an ordinance that would eliminate a two hundred (200) foot setback from any public land owned by the United States Government and managed by the U.S. Forest Service. This change will provide for conformity with other sections of County Code that already have eliminated the setback requirement.

By motion of Vice-Chair Moore and with the following vote, the Board directed staff to advertise and hold a public hearing on this ordinance amendment at its second July meeting.

AYE:Mrs. Tucker, Ms. Moore, Mr. Pugh, Mr. Martin and Mr. Ayers NAY:None
ABSENT:None

B. Ordinance 2020-0002, amending Section 803, specifically subsection 803.01 of Appendix A to the Code of the County of Amherst, to address maximum height restrictions for residential and other uses in the R-1 limited residential district.

Asst. Zoning Administrator/Planner Tyler Creasy presented amendments to an ordinance that would modify maximum height restrictions for structures in the R-1 limited residential district. He said staff has proposed a 40-ft. height restriction for "other uses" in the R-1 limited residential district be added to Section 803 which currently does not address this.

Supervisor Martin asked about use No. 4. Emergency Services. He voiced a concern if this would restrict a radio system tower, which would be detrimental if the tower was limited to a 40-ft. height. He asked Mr. Creasy to research and see what the ramifications would be and provide the Board his findings when the ordinance amendment comes back on July 21.

By motion of Supervisor Martin and with the following vote, the Board directed staff to advertise and hold a public hearing on this ordinance amendment at its second July meeting.

AYE: Mrs. Tucker, Ms. Moore, Mr. Pugh, Mr. Martin and Mr. Ayers

NAY: None ABSENT: None C. Ordinance 2020-0003, amending Section 707, specifically subsection 707.03, of Appendix A to the Code of the County of Amherst, to allow for dual use structures limited to single family dwelling use and business use in the B-2 General Commercial District.

Asst. Zoning Administrator/Planner Tyler Creasy presented an amendment to an ordinance that will allow for dual use structures limited to single-family dwelling use and a business use in the B-2 General Commercial District. In addition, he noted this amendment did not include allowance for on-site directional signs greater than 18 inches in width and/or 44 inches in height. He advised that Walmart is doing a grocery pickup and has requested that the on-site directional sign be 7-ft. in height per their policy.

Mr. Creasy requested this ordinance amendment be moved to the second meeting in August due to an advertisement issue.

Supervisor Martin asked about the dual use assuming it was for a site manager or caretaker. Mr. Cresey responded that the applicant Mr. Bill Coffey of the Rosemyr Corporation indicated on the site plan a proposed apartment onsite within the AA Self Storage facility. Supervisor Martin said he would support the caretaker's dwelling, however, would not support a change to the sign ordinance.

Supervisor Martin said that the County has a sign ordinance and by creating a special exception process to exceed those sign ordinance requirements is not a "good thing". This is the County's standard and he would not support changing the sign ordinance.

Chair Tucker asked how the County could support Walmart's request. Mr. Creasy responded that all special exceptions would come before the Board.

Supervisor Pugh said he would like to accommodate Walmart and allow a special exception for the height of the sign for grocery pickup.

Chair Tucker said more discussion will be necessary when this issue comes before the Board at the second meeting in August.

By motion of Supervisor Ayers and with the following vote, the Board directed staff to advertise and hold a public hearing on this ordinance amendment at its second August meeting.

AYE:Mrs. Tucker, Ms. Moore, Mr. Pugh and Mr. Ayers

NAY:Mr. Martin ABSENT:None

D. Ordinance 2020-0009, Courthouse Security Fee Ordinance

County Administrator Rodgers addressed the Board with regard to an increase to the Courthouse security fee. He advised the General Assembly authorized the fee be increased to \$20 effective July 1, 2020. He said the fee is used to pay for courthouse security, specifically salaries of courthouse security deputies.

By motion of Vice-Chair Moore and with the following vote, the Board directed staff to advertise and hold a public hearing on this ordinance amendment at its second July meeting.

AYE: Mrs. Tucker, Ms. Moore, Mr. Pugh, Mr. Martin and Mr. Ayers

NAY: None ABSENT: None

E. Ordinance 2020-0010, Solid Waste Disposal Permit

County Administrator Rodgers addressed the Board regarding an amendment to an ordinance that would make the County's convenience centers available for people outside of the County to use this service for a fee. He said that some residents living in Nelson County with close proximity to the Boxwood Farm convenience center have asked to use this facility.

Supervisor Martin asked if businesses would be permitted to use this County service to dump commercial waste. He said the language was not clear and requested this be noted in the proposed ordinance.

Mr. Rodgers said that no commercial waste would be allowed but only household waste.

County Attorney Lockaby advised he would amend the proposed ordinance with a slightly different text when it comes to public hearing on July 21.

By motion of Supervisor Martin and with the following vote, the Board directed staff to advertise and hold a public hearing on this ordinance amendment with the requested change made by the Board at its July 2 meeting.

AYE: Mrs. Tucker, Ms. Moore, Mr. Pugh, Mr. Martin and Mr. Ayers

NAY: None ABSENT: None

VII. New Business

A. Business Friendly Tax Changes

County Administrator Rodgers addressed the Board regarding changes to business tax rates in the County. The proposal has been discussed with the Commissioner of the Revenue and is open for the Board's discussion. (See Attachment 1)

He proposed the following changes to County taxation:

- 1. eliminate the Merchant's Capital tax
- 2. establish depreciation for business equipment
- 3. BPOL proposed for all businesses using same rate as Campbell County
- 4. proposed no change to machinery and tools tax
- 5. meals tax increase from 4% to 6% as allowed by the new law
- 6. lodging tax remains the same
- 7. cigarette tax recommendation of \$.27 per pack (.25 to County and .02 to retailer)

Mr. Rodgers advised that this would increase recurring revenue by approximately \$1.5M per year and could be dedicated to the CIP Future Fund.

If acceptable, Mr. Rodgers explained that the County will move forward to implement the new taxes which will occur January and July 2021.

By motion of Supervisor Martin and with the following vote, the Board directed staff to proceed with the legal process required to implement the proposed tax changes.

AYE: Mrs. Tucker, Ms. Moore, Mr. Pugh, Mr. Martin and Mr. Ayers

NAY: None ABSENT: None

B. CARES Act Funding Budget

Chair Tucker advised the Board there are time restrictions on the CARES Act funds and decisions must to be made quickly how this money will be used. She reported that in addition to Amherst County and the EDA receiving money, the School system and Sweet Briar College have received funds.

A PowerPoint was presented. (See Attachment 2)

County Administrator Rodgers advised the County received \$2,566,781 in CARES Act funds for COVID-19 related expenses. He explained this money can be used as grant programs for businesses, non-profits and individuals. He said other projects that will qualify can be used for hygiene, telework, social distancing and salaries for the Sheriff's Office and Public Safety. \$1M will be applied to broadband to allow for teleworking and all money has to be spent by Dec 30, 2020.

Supervisor Pugh asked for an explanation concerning the "salary switch" for Sheriff's Office and Public Safety. Mr. Rodgers said by using COVID money to pay those salaries, it would free up that salary money for the County to use in any manner the Board designated.

Supervisor Martin would like to take a portion of the "salary switch" money and place that into savings. Also, he wanted to support small businesses and non-profits and asked for a defined criteria.

Ms. Wilkes advised those parameters are set that ask for those small businesses and non-profits to show a 10% of loss of revenue.

Supervisor Martin remarked that this money is not "free" and state or federal taxes would probably go up.

Supervisor Pugh agreed with Supervisor Martin and take some money to set aside for future use and add to the unobligated reserve and help with future capital needs and tax increases.

Supervisor Ayers suggested that we do the "salary switch" and set aside \$1.2M and prepare for what we don't know will happen down the road.

By motion of Supervisor Ayers and with the following vote, the Board designated funding for Public Safety salaries in the amount of up to \$1,200,000; business grants in the amount of up to \$300,000; non-profit grants in the amount of up to \$200,000; individual grants in the amount of \$0.00; reimbursement of costs expended in the amount of \$58,900; and other qualifying projects, as prioritized, and as remaining funds of \$785,000 allow until all the appropriated CARES Act funds are expended.

AYE:Mrs. Tucker, Ms. Moore, Mr. Pugh, Mr. Martin and Mr. Ayers

NAY:None

ABSENT:None

C. Updated Deferred Compensation Plan

County Administrator Rodgers advised Nationwide Retirement Solutions administers the County's deferred compensation plan that allows employees to save for retirement. The County does not provide a match and the investment comes from an employee's salary. He said the plan has been updated and ready for adoption.

By motion of Supervisor Ayers and with the following vote, the Board approved the updated deferred compensation plan as presented and directed the County Administrator to sign the adoption agreement.

AYE:Mrs. Tucker, Ms. Moore, Mr. Pugh, Mr. Martin and Mr. Ayers

NAY:None ABSENT:None

VIII. County Administrator's Report

A. Broadband Update

Housekeeping items

- 1) Mr. Rodgers reminded the Board it was time to schedule a retreat for August. It was the consensus of the Board schedule this on August 24.
- 2) Mr. Rodgers addressed the need to purchase a new vehicle for Building Inspections. He advised the current vehicle is in the shop more than on the road and needs replacement. He said this request was on the supplemental budget approved by the Board. The Board had agreed to wait until September before spending any money from that budget. The necessity of a replacement vehicle was discussed. It was the consensus of the Board to move forward with purchasing a vehicle at this time.

Broadband Update

Mr. Rodgers provided a Broadband update and to use \$500,000 to pay for County and Schools. He said \$60,00 would be spent to identify locations to place additional towers and requested the Board's approval. He advised the SCS had identified locations in the County where internet is not available.

Supervisor Martin requested that other internet providers in the County be included in this study.

The Board directed the County Administrator to contact several broadband providers to receive information on services and inquire about the possibility of installing more fiber in the County.

IX. County Attorney's Report

The County Attorney had no matter to discuss.

X. Liaison and Committee Reports

- A. Central Virginia Metropolitan Planning Organization Meeting, June 18, 2020 For information only.
- B. Central Virginia Planning District Commission, June 18, 2020 For information only.
- C. Central Virginia Planning District Commission, Exec Bd, June 29, 2020 For information only.

XI. Departmental Reports

A. Department Spotlight - Public Safety

Public Safety Director Sam Bryant presented an overview of his department.

B. Treasurer's Monthly Report For information only.

XII. Citizen Comment

There was no public comment.

XIII. Matters from Members of the Board of Supervisors

Supervisor Ayers had no matter to discuss.

Supervisor Martin said he was contacted by a citizen regarding a camper on Izaak Walton Road that appears to be used as a secondary unit on a property. He understood Community Development Director Jeremy Bryant is working on an ordinance to address this. Supervisor Martin requested an update at the next meeting.

Supervisor Pugh had no matter to discuss.

Vice-Chair Moore had no matter to discuss.

Chair Tucker had no matter to discuss.

XIV. Adjournment

By motion of Vice-Chair Moore and with the following vote, the Board adjourned at 5:28 p.m.

AYE: Mrs. Tucker, Ms. Moore, Mr. Pugh, Mr. Martin and Mr. Avers

NAY: None ABSENT: None

Claudia D. Tucker, Chair Amherst County Board of Supervisors

Dean C. Rodgers, Clerk

BUSINESS FRIENDLY TAX CHANGE PROPOSALS

MERCHANT'S CAPITAL

[based on 1 Jan inventory]

Campbell County

Bedford County

▶ Rockbridge County

Appomattox County

Amherst County

None

None

None

\$1/\$100 Assessed Value(85% cost)

\$3/\$100 Assessed Value(20% cost)

Recommendation – Repeal the tax

MACHINERY & TOOLS

[based on 1 Jan inventory]

▼ Campbell County

▶ Bedford County

▶ Rockbridge County

▶ Appomattox County

Amherst County

\$3.25/\$100 Assessed Value(25% cost)

\$1.20/\$100 Assessed Value

\$2.55/\$100 Assessed Value(graduated scale starting at 50%)

\$3.35/\$100 Assessed Value(17.3% cost)

\$2/\$100 Assessed Value(25% cost)

► Recommendation – Leave as is

Business License [based on prior year reported sales]

Appomattox and Bedford have none

Amherst	\$.13/\$100 Gross Receipts				\$.31/\$100 Gross Receipts	\$.50/\$100 Gross Receipts	under \$50K receipts = \$10.00
Rockbridge	\$.10/\$100 Gross Receipts	\$.13/\$100 Gross Receipts	incl in Gross Receipts	\$.05/\$100 Gross Purchases	\$.23/\$100 Gross Receipts	\$.38/\$100 Gross Receipts	
Campbell	\$.16/\$100 Gross Receipts	\$.20/\$100 Gross Receipts	incl in Gross Receipts	\$.05/\$100 Gross Purchases	\$.35/\$100 Gross Receipts	Professional Service \$.50/\$100 Gross Receipts	
	Contractors	Retail	Retail fuel	Wholesale	Personal Service	Professional Service	

BUSINESS LICENSE RECOMMENDATION [based on prior year reported sales]

Contractors \$.13/\$100 Gross Receipts \$.13/\$100 Gross Receipts Retail Retail fuel Retail fuel Wholesale Personal Services \$.31/\$100 Gross Receipts \$.20/\$100 Gross Receipts \$.20/\$100 Gross Receipts \$.20/\$100 Gross Receipts \$.30/\$100 Gross Receipts \$.31/\$100 Gross Receipts \$.31/\$100 Gross Receipts \$.50/\$100 Gross Receipts
1 4501/2 - 40000 - 40000 - 40000 - 40000 - 40000

BUSINESS EQUIPMENT

[per \$100 Assessed Value (AV), on Jan 1]

Campbell County

\$4.40(AV 1-10 yrs 25% cost, 15+ yrs 15%)

\$1.70(AV Yr 1 100% decr. 5% each yr)

\$4.25(AV 25% cost))

▶ Bedford County

Rockbridge County

Appomattox County

\$3.35(AV Yr 1 80%, decr. 5% each year until

\$3.45(AV 30% of cost)

▼ Amherst County

reach 15%)

► Recommendation – \$3.40 (AV 1-4 yrs 40% cost, 25% thereafter)

MEALS TAX

[collected monthly on prior month sales]

Campbell County

4% Gross Receipts

▶ Bedford County

▶ Rockbridge County

Appomattox County

· Amherst County

4% Gross Receipts4% Gross ReceiptsNone

4% Gross Receipts

Recommendation – Take advantage of new law that allows increase of 2%, potential revenue increase is \$500K

LODGING TAX

[collected monthly based on prior month sales]

Campbell County

▶ Bedford County

Rockbridge County

Appomattox County

▶ Amherst County

2% Gross Receipts

7% Gross Receipts 7% Gross Receipts 2% Gross Receipts

5% Gross Receipts (3% Tourism)

► Recommendation – Remains the same

CIGARETTE TAX

[based on prior year reported sales]

- ► New law effective July 1, 2021
- ► Counties may impose a tax up to \$.40/pack
- Recommendation institute a tax of \$.27/pack. County receives \$.25/pack retailer \$.02/pack.
- With an estimated 50 retailers selling cigarettes, potential revenue is projected at \$1M

HOW DOES THIS CHANGE INCOMES

Merchant's Capital

- \$ 300,000

▶ Machinery & Tools

Revenue Neutral

305,000

Business License

Business Equipment

Cigarette Tax(if created) Meals Tax (if changed)

1,000,000

500,000

Net effect: \$1.5M of recurring revenue not currently used for operations (proposed for Future Fund of CIP)

Questions?

					A					
Tax Type	Campbell	Арротаttох	Bedford	Rockbridge	Amberst	NEW; Rev Neutr			THAT THE PARTY OF	
Merchant's Capital	N/A	\$1.00/\$100 assessed value	N/A	N/A	\$3.95/\$100 of assessed value (AV 20% of original rost)	Repeal				
						Total Control of Contr	\$100 pt 100 pt 1			
Machinery & Tools	3.25/5100 AV	\$3.35/\$100 assessed value	\$1.20/\$100 assessed value	\$2,55/\$100 assessed value	\$2.00/\$100 assessed value	\$2.00/\$100 assessed value				
LEAN ASTABOOK, HATTOF IN WHAHWAY AND FOW FFT HIS OWN FRIENDS.	(AV 25% of original cost)	(AV 17.3% of Initial cost)		Heavy Machinery AV	25% of cost	25% of cost				
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				Year 3 - 30% Initial cost			A Commission of Marketine Commission of Additional Commission of Additi	annual desiration of the formatter annual proof in the many to the state of the		
				Year 4 - 20% Initial cost	and an individual manuscript of their Walter Confession of the state o					
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Business License		N/A	N/A		741 X	The second of the control of the second of t				
Contractors	\$.16/\$100 Gross Recelpts			S,10/S100 Gross Receipts	5.13/5100 Gross Receipts	5.13/5100 Gross Receipts			***************************************	***************************************
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Retall fuel	and in Gross Receipts			Incl in Gross Receipts		\$.08/\$100 Net Receipts on	\$.08/\$100 Net Receipts on gas, diesel, kerosene (after state & fed taxes)	te & fed taxes)		
Wholesale	\$.05/\$100 Gross Purchases			\$,05/\$100 Gross Purchases		\$.05/\$100 Gross Purchases			The state of the s	
Personal Service	i			5.23/\$100 Gross Receipts	5.31/5100 Gross Receipts	\$.31/\$100 Gross Receipts				
Professional Serv	5			\$.38/\$100 Gross Receipts	\$,50/\$100 Gross Receipts	\$.50/\$100 Gross Receipts				
					under \$50K receipts = \$10.00	under \$50K receipts = \$10.00	80			.
Business Equipment								A	V>	
	\$4.40/\$100	\$3.35/\$100	\$1.70/\$100	\$4.25/5100	\$3.45/\$100	\$3.40/\$100				
	1-10 years 25% of cost	first year 80% of cost	first year 100%	25% of cost	30% of cast	40% of cost in years 1-4				
	15+ years 15% of cost	decreases 5% each year	decreases 5% each year			25% of cost year 5 & thereafter	after	1	i	1.
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Moals Tax	4% Gross Recelpts	0% Gross Receipts	4% Gross Receipts	4% Gross Receipts	4% Gross Receipts	6% Gross Receipts (if changed at later date)	ged at later date)		A WARRANT CO.	
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		Current	Anticipated								
Tax Type	Amherst	Revenue	Revenue	NEW: Rev Neutr							
Merchant's Capital	\$3.95/\$100 of assessed value	290,696	*	Repeal							
	(AV 20% of original cost)			THE PROPERTY AND P							
								***************************************	A THE RESIDENCE AND A PARTY OF THE PARTY OF		
Machinery & Tools		2,083,179	2,083,179	\$2.00/\$100 assessed value	d value		***************************************	Sandada, Vinada Dorminista Dissenta Montanio,			
	25% of cost			25% of cost							
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Business License											
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Retail			300,000	\$.20/\$100 Gross Receipts excl gas, diesel, kerosene	ceipts excl gas, di	esel, kerosene	O)				
Retail fuel	e-			\$.08/\$100 Net Receipts on gas, diesel, kerosene (after state & fed taxes)	ipts on gas, diese	l, kerosene (a	fter state & f	fed taxes)			
Wholesale	9		2,000	\$.05/\$100 Gross Purchases	rchases						
Personal	Personal \$\$.31/\$100 Gross Receipts	165,836	165,850	\$.31/\$100 Gross Receipts	ceipts						
Professic	Professior \$.50/\$100 Gross Receipts	54,380	54,400	\$.50/\$100 Gross Receipts	ceipts						:
	under \$50K receipts = \$10.00	4,890	4,900	under \$50K receipts = \$10.00	s = \$10.00						
Business Equipment	J.C.				A DE LA CALLANTINA DE L	ATTERNATION OF THE PROPERTY OF					
	\$3.45/\$100	861,590	860,000	\$3.40/\$100							-
	30% of cost	-		40% of cost in years 1-4	1.4						
				25% of cost year 5 & thereafter	१ thereafter						
											AND STREET, VANDO CONTRACTOR OF THE PERSON
		L. C.								***************************************	TOTAL ALABAMA AND STATE OF THE
Meals Tax	4% Gross Receipts	1,016,302	1,516,302	6% Gross Receipts(if changed)	if changed)						AND AND ADDRESS OF THE PARTY AND ADDRESS OF TH
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AMHERST COUNTY



Jane L. Irby Commissioner of the Revenue

P.O. Box 719 AMHERST, VIRGINIA 24521

September 19, 2019

(434) 946-9310 Amherst Fax (434) 946-9312

Board of Supervisors Amherst County Complex Amherst, Virginia 24521

Re: Eliminating Merchants Capital Tax and implementing a Business License Tax on all businesses not currently licensed. Current rate of Merchants Capital tax is \$3.95/\$100 at 20% of cost.

Board of Supervisors:

Currently Amherst County does not have a Business License Tax for Retail/Wholesale businesses. We have one Wholesale business in the county. Businesses that are required to obtain a license include contractors at the rate of \$.13/\$100 gross receipts, those that provide a service at the rate of \$.31/\$100 gross receipts and professional occupations at the rate of \$.50/\$100 gross receipts.

Approximately 125 businesses would be subject to a Business License Tax that is not currently licensed. There were 84 businesses surveyed which included Retail (large, small and stores that sell gasoline) and Restaurants. The figures used were for the 2018 tax year.

According to the Virginia Department of Taxation gross sales for the 84 businesses surveyed totaled \$170,208,775.90. This figure will be larger due to the fact that some items are exempt from sales tax but would not be exempt from Business License Tax such as medicines and medical supplies.

The revenue generated for Merchants Capital using 2019 Merchants Capital Tax figures is \$304,924.53. Projected revenue of \$170,216,775.90 from gross sales for Business License could be as follows:

- @ \$.16/\$100 = \$272,350.04
- @ \$.18/\$100 = \$306,393.80
- @ \$.20/\$100 = \$346,437.55

The Town of Amherst has a Business License Tax therefore these figures do not reflect any businesses located in the Town.

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According to the Department of Taxation the gasoline sales are not included in these figures. If gasoline sales are considered to be included in gross sales a lower rate should be considered.

Manufacturers are not subject to a Business License Tax pursuant to Virginia Taxation Code 58.1-3703Section C Item 4.

Enclosed is a list of other localities taxation rates for Business License and Personal Property.

Please let me know if you have any questions.

Respectfully,

Jane L. Irby

Commissioner of the Revenue

Jane C.Irby

Enclosure

Taxation rates for Persol	hal Property and Business License for	Taxation rates for Personal Property and Business License for Amherst & surrounding counties			
Personal Property					
Merchants Capital	Campbell County	Appomattox County	Bedford County	Rockbridge County	Amherst County
And the second s	N/A	\$1.00/\$100 assessed value	N/A	N/A	\$3.95/\$100 assessed value
		(AV is 85% original cost)			(AV 20% original cost)
Machinery & Tools	\$3.25/\$100 assessed value	\$3.35/\$100 assessed value	100% for current year &	\$2.55/\$100 assessed value	\$2.00/\$100 assessed value
	(AV 25% original cost)	(AV 17.3% initial cost)	decreases by 5% each year	AV Heavy Machinery:	same value until disposed
The second secon	Annual state of the state of th		of cost @ \$1.20/\$100	Year 1 is 50% initial cost	(AV 25% original cost)
		to de la constant de		Year 2 is 40% initial cost	
				Year 3 is 30% initial cost	
		And the second s		Year 4 is 20% initial cost	
The state of the s				Year 5+ is 10% initial cost	
Business Equipment	1 to 10 years 25% of cost	2018-2017 80% of cost	100% for current year &	25% of cost @ \$4.25/\$100	\$3.45/\$100 assessed value
	10 years & older 15% of cost	decreases by 5% to 15% for	decreases by 5% to 25% of	same value until disposed	same value until disposed
	@ \$4.40/\$100	2001 & older @ \$3.35/\$100	cost @ \$1.70/\$100	A STATE OF THE STA	(AV 30% original cost)
Business License	The state of the s		Whitehall		
Contractors	\$.16/\$100 Gross Receipts	N/A	N/A	\$.10/\$100 Gross Receipts	\$.13/\$100 Gross Receipts
Retail	\$.20/\$100 Gross Receipts			\$.13/\$100 Gross Receipts	
Wholesale	\$.05/\$100 Gross Purchases			\$.05/\$100 Gross Purchases	- The state of the
Personal Service	\$.35/\$100 Gross Receipts			\$.23/\$100 Gross Receipts	\$.31/\$100 Gross Receipts
Professional Service	\$.50/\$100 Gross Receipts			\$.38/\$100 Gross Receipts	\$.50/\$100 Gross Receipts
	745 - 1467 - 1467	The state of the s		1,7	under \$50K receipts = \$10.00
	Gas sales \$.20/\$100 gross	N/A	N/A	Gas sales \$.13/\$100 pross	
	receipts			receipts	

Fw: Business License and Business Property Tax Changes

Dean C Rodgers to: Stacey H Wilkes

06/29/2020 09:41 AM

Stacey,

Jane's email below should be an attachment to the agenda item.

Dean C. Rodgers Amherst County Administrator (434) 946-9400

The mission of Amherst County's government is to provide limited, efficient and effective government services that promote liberty and a high quality of life for our citizens. We are a County open for business in a secure community dedicated to providing a superior work force through investments in education and economic development. Our citizens expect and we deliver a fiscally responsible and transparent government.

---- Forwarded by Dean C Rodgers/Amherst on 06/29/2020 09:37 AM -----

From:

Jane Irby/Amherst

To:

Dean C Rodgers/Amherst@Amherst

Date:

06/26/2020 04:17 PM

Subject:

Business License and Business Property Changes

Dean.

I wanted to make you aware of the responses I had received regarding the proposed business changes. There were a few negative responses but the majority of the responses were really positive. The business owners I spoke with were really excited that the County was considering this. This may be a little more work in the beginning but I think this is going to be better. If the BOS implements this I will do my best to make it a smooth transition.

Respectfully.

Jane

Jane L. Irby **Amherst County** Commissioner of the Revenue 100 Goodwin Street P O Box 719 Amherst VA 24521 PH 434-946-9310 FAX 434-946-9312 Jllrby@countyofamherst.com

Confidential & Proprietary:

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CARES ACT FUNDING PLAN

TOTAL COUNTY FUNDING \$2,566,781

Actual COVID Expenses

- Grants:
- Business
- NonprofitsIndividuals
- Other qualifying projects:
 Hygiene
- TeleworkSocial Distancing
- Salaries:
- Sheriff's OfficePublic Safety Dept

REIMBURSEMENT OF COSTS EXPENDED

Solid Waste Comp Time (2020)

Other COVID-19 related costs

Animal Shelter Septic

\$ 20,900 18,000 20,000

GRANT PROGRAMS

Small Business Grants \$500,000

\$500,000

Non-Profit GrantsIndividual Grants

\$200,000

OTHER QUALIFYING PROJECTS (BY 30 DEC)

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• PPE Supplies

• Telework Software & Equipment

Duct Cleaning and UV filters

Outlook(will be recurring for FY22)

Breakrooms Renovations

ACSA renovations

Broadband

Shelter System for Public Safety

Sheriff Dept Telework Equipment

HR-electronic onboarding package

\$ 3,500

20,000

100,000

200,000

25,000

100,000

50,000

000,000

900'09

50,000 (if grant isn't received)

5,000

- After grant programs and reimbursed expenses funds that remain are:
 - \$1,307,881
- Other qualifying projects total\$1,613,500
- We cannot meet all the requests right now so we need to prioritize
- 'Salary Switch' allows expenditures after 30 Dec

WHAT HAPPENS IF WE DON'T SPEND ALL OF THE FUNDS?

- We will spend them all
- For any project not feasible within the December 30, 2020 deadline, we can do a 'salary switch'.
- Public Safety and Sheriff's deputy salaries (Jul-Dec '20) are payable with COVID funds.
- This will free up one-time funds in the FY21 budget that can be applied to unfunded CIP or Suppl projects.
- Thus, any County project on CIP or Suppl lists can 'switch'.

BOS DECISIONS

- Which grants and projects do you want?
- How much set aside for each?
- How prioritize leftover funds?
- What decisions do you want to revisit or withhold authority from staff?

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3-14: Grants Program Policy

COVID-19 LOCAL GRANTS ADMINISTRATION

1. Authorization.

1.1 Under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, P.L. 116-136, the terms of the Department of Housing and Community Development (DHCD) CARES Act grant program, and County Resolution 2020-0014-R, Amherst County has been granted administrative control of funding to disperse funds in the form of grants to local businesses, nonprofits, and individuals to provide relief from financial hardship and interruptions caused by the Commonwealth's response to the COVID-19 pandemic.

2. Administrative.

- 2.1 The County is responsible for the proper administration and accounting of the funds for which it has accepted responsibility from the grant sourcing organization. It will receive grant applications through its Finance Department. Grants are awarded on a first-come basis with date of arrival established by the application's completion date as determined by the Finance Director. Incomplete applications will not be processed. All parties involved in the processing of grants may advise and assist applicants in the completion of their applications. Grant funds will be disbursed by the Finance Department using normal county disbursement processes and time periods.
- 2.1.1 When applications for small business and nonprofit organization grants are complete they will be sent to the Economic Development Authority Director for evaluation and award. The Executive Director will exercise sole discretion to determine the amount of the grant award. S/he may employ designees to assist in processing as s/he determines to be appropriate. The Executive Director shall appoint at least five individuals to serve as her Grant Advisory Group to assist and advise in the review of applications and determination of grant amounts. The Executive Director will select individuals that represent a cross section of the county's business, nonprofit, and citizen communities. The Executive Director will organize the review process and notify the Finance Director of award recipients and amounts.
- 2.1.2 When applications for personal hardship are complete they will be sent to the Director of Social Services (DSS) Director for evaluation and award. The DSS Director will exercise sole discretion to determine the amount of the grant award. S/he may employ designees to assist in processing as s/he determines to be appropriate. The DSS Director may appoint individuals to serve as a Grant Advisory Group to assist and advise in the review of applications and determination of grant amounts. The DSS Director will organize the review process and notify the Finance Director of award recipients and amounts.

3. Goals.

3.1 The goal of this grant program is to provide compensation for losses of revenue and/or increases to costs of operation and other financial interruptions caused by the Commonwealth's COVID-19 response. The program is intended to place applicants in as similar a financial position as they

were last year at the comparable time period. Costs of operations may include fixed costs during the relevant time period of rent, mortgage and utility costs regardless of demonstrated increase. Because funds have been distributed to local governments on the basis of populations within their jurisdictions, this grant program will provide preferential treatment for businesses and nonprofits whose owners and operations reside within the County. These individuals pay more in local taxes than do owners who live and pay property taxes elsewhere. Nonprofits focused on services exclusively to the local community enjoy a special relationship with the community and its government. Their awards shall be prioritized on the basis of their full-time employment positions and/or number of citizens served. In order to speed distribution of funds, grants will be awarded in rounds based on bookkeeping time periods as established by the Finance Department Director. Additional rounds will be employed until all funds appropriated for the program are exhausted, unless the Board of Supervisors re-appropriates funding to other grant programs and projects. Grant awards or benefits received from other programs and sources shall be considered so as to avoid duplication of awards for the same purpose. Applicants whose award is inadequate to cover eligible and actual losses/costs are eligible to receive an additional award in subsequent rounds up to the total financial interruption. As funds are expended, grants for less than a full amount may be awarded to increase the number of grants awarded.

4. Applications.

4.1 There shall be three types of grants. The data and justification requirements for each type of grant are stated on the application. The data and justification requested are deliberately minimal so as to maximize speed and issuance of grant awards. Consequently, applications will not be forwarded for approval until the application is complete. Applicants will certify their applications by notarized oath under penalty of perjury and that misrepresentations may be subject to prosecution under the Virginia Governmental Frauds Act, Va. Code §§ 18.2-498.1 et seq., and may result in forfeiture of benefits and civil penalties under the Virginia Fraud Against Taxpayers Act, Va. Code §§ 8.01-216.1 et seq.

4.2 <u>Small Businesses.</u>

- 4.2.1 Businesses licensed to operate within the county for one year prior to the beginning of the round period with 21 or more employees may receive grants up to \$25,000 for each round for which they qualify. Awards will be based on economic interruptions experienced solely by operations within the county.
- 4.2.2 Businesses licensed to operate within the county for one year prior to the beginning of the round period with 20 or fewer employees may receive \$10,000 for each round for which they qualify if an owner of the business also resides in the county.
- 4.2.3 Businesses licensed to operate within the county for one year prior to the beginning of the round period with 20 or fewer employees may receive \$5,000 for each round for which they qualify if no owner resides within the county.

4.3 Nonprofit Organizations.

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- 4.3.1 Not for profit organizations operating solely within the county for one year prior to the beginning of the round period whose annual revenue stream exceeds \$1M may receive grants up to \$100,000 for each round for which they qualify. Awards will be based on economic interruptions experienced solely by operations within the County.
- 4.3.2 Not for profit organizations operating solely within the County which have been in operation for one year prior to the beginning of the round period whose annual revenue stream is less than \$1M may receive grants up to \$15,000 for each round for which they qualify.
- 4.3.3 Regional not for profit organizations that have served Amherst County for one year prior to the beginning of the round period whose annual revenue stream is less than \$1M may receive grants up to \$10,000 for each round for which they qualify. Awards will be based on economic interruptions experienced solely by operations within the County.

4.4 Personal Hardship.

4.4.1 Individuals who have lived in the county for six months prior to the beginning of the round period whose employment or business income has been terminated, furloughed, or reduced as a result of COVID response measures may receive grants up to \$2,000.

5. Public Notice.

5.1 The County will be responsible to publicize the grant opportunities. The EDA and DSS may also advertise. Processing of grants will be internal and not subject to FOIA open meeting requirements. Applications will be maintained as protected as private information to the extent permitted by law. Award recipients and award amounts will be published by the EDA on its website.

6. Recordkeeping.

Pursuant to the Library of Virginia, Records Retention and Disposition Schedule, General Schedule No. GS-02 for County and Municipal Governments, Fiscal Records, our records which include, but are not limited to applications, audit reports, budget revisions, expenditure reports and receipts must be maintained for three (3) years beyond the date of award, and may be destroyed with a non-confidential destruction process. Recordkeeping responsibilities shall lie with the County Finance Director.

7. Reports.

7.1 The Finance Director shall report to the Board of Supervisors and the Executive Director to the EDA Board of Directors regarding the distribution of grant funds within a reasonable time which shall allow for proper accounting after each round.

8. <u>Inter-Agency.</u>

8.1 This program of grant distribution applies only to CARES Act distributions to Amherst County government for distribution to the public. The EDA also distributes grant funds from sources other

Amherst County,	Virginia
Financial Policy	

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than Amherst County, including its own budget. The EDA is invited but not required to follow these procedures with regard to its administration of other grant funds.

- 9. <u>Staff Support.</u>
- 9.1 The Executive Director can expect to receive support directly from the county's Legal, Finance, Information Technology and Administration Departments. Copier, postage, publicity and other support can be made available through the County Administrator's Executive Assistant.
- 10. <u>Virginia Freedom of Information Act.</u>
- 10.1 The Grant Advisory Group is a staff-level working group and not a "public body" under the Virginia Freedom of Information Act.
- 11. State and Local Government Conflict of Interest Act.
- 11.1 Members of the Grant Advisory Group are not designated, non-salaried, citizen appointees to local boards and commissions which must file the annual Financial Disclosure Statement during the end of the year filing period (by December 15). They are not members of planning commissions, boards of zoning appeals, or real estate assessors who are required to file an annual Disclosure of Real Estate Holdings. They are personal selections of the Executive Director to assist her in the performance of her duties.







Individual Support Grant

<u>Purpose:</u> To support individual citizens that have experienced financial hardships caused by COVID-19 and closures ordered by the Governor.

Funding: Initial appropriation of \$200,000 to help the citizens of Amherst County.

Maximum grant: \$2,000

Criteria for Eligibility:

- 1. Must have been residing in Amherst for a minimum of 6 months before March 1, 2020.
- 2. Experienced a loss of revenue due to job loss, furlough, or reduced hours as a result of COVID-19 and closures ordered by the Governor.

<u>Funding Length:</u> Ends when funds are depleted or December 15, 2020. Awarded on a first-come basis with a completed application.

Expenses eligible for grant funds:

- 1. Rent or mortgage payments
- 2. Utilities (electric, water/sewer, gas, internet, telephone)

<u>Process:</u> Applications will be accepted on an ongoing basis until funds are depleted. A complete application includes the application form and all required attachments (listed below). The first round of applications will be accepted beginning July 11.







Individual Support Grant Application

Required Information:

The individual will need to provide the following documents.

- 1. Proof of job loss, furlough, or reduced hours
- 2. Letter from landlord stating rent arrearages due, or mortgage statement showing delinquency.
- 3. Delinquent utility bills

Please fill out the following (print or type):		
Applicant Name(s):		
Applicant Address:		
Phone Number of Applicant:		
Email of Applicant:		
Was the individual a resident of Amherst before September 1, 2019? If No, the individual is not eligible. YES		
Required Attachments – check each to confirm:		
□ Proof of job loss, furlough, or reduced hours		
□ Proof of delinquent rent or mortgage (including proof of residency prior to September 1. 2019)		
☐ Proof of delinquent utility bills		



County of Amherst



Non-Profit Support Grant

<u>Purpose:</u> To support the non-profit organizations that have experienced business interruptions caused by COVID-19 and closures ordered by the Governor.

Funding: Initial appropriation of \$500,000 to help the non-profit organizations located in Amherst County.

Maximum grant:

Up to \$100,000 for organizations operating solely within the county, and who normally receive at least \$1,000,000 from previously established (donations, fundraising, royalties, interest, etc.) revenue streams or activities that have been disrupted.

Up to \$15,000 for organizations operating solely within the county, and who normally receive less than \$1,000,000 from previously established (donations, fundraising, royalties, interest, etc.) revenue streams or activities that have been disrupted.

Up to \$10,000 for regional organizations that have served Amherst County for one year prior, and who normally receive less than \$1,000,000 from previously established (donations, fundraising, royalties, interest, etc.) revenue streams or activities that have been disrupted. Awards will be based on economic interruptions experienced solely by operations within the County.

Criteria for Eligibility:

- 1. Must have been operating for 1 year before March 1, 2020.
- 2. Organization is located in Amherst County or serves Amherst County.
- 3. Demonstrated 10% reduction in donations, or 10% increase in operational costs during the relevant period due to disruption caused by the Governor's declared emergency and orders.

Funding Length: Ends when funds are depleted or December 15, 2020. Awarded on a first-come basis.

Expenses eligible for grant funds: If a business interruption is established, grant funds may be applied toward any of the following business purposes:

- 1. Rent or mortgage payments
- 2. Utilities (electric, water/sewer, gas, internet)
- 3. PPE supplies needed
- 4. Increased supplies cost due to increase demand of service (e.g., Food bank increased needs)

<u>Process:</u> Applications will be accepted on an ongoing basis until funds are depleted. A complete application includes the application form, all required attachments (listed below), and the notarized affidavit form. The first round of applications will be accepted on July 11.







Non-Profit Support Grant Application

Required Information:

The non-profit will need to provide the following documents.

- 1. Proof of loss in donations or increase of expenses. All claims of loss must be certified with a sworn affidavit that includes an explanation of how the COVID-19 restrictions caused the business interruption losses or expenses being claimed. The following are methods from which you can choose to prove loss:
 - a. Profit and Loss Statement from February, March, and April 2020 (for increased expenses)
 - b. 90-day average donations for February, March, April 2019 and 2020, or
 - c. 90-day average donations for November 2019-January 2020 and February 2020-April 2020
- 2. Paid invoices for increased costs.

Please fill out the following (print or type):

3. Paid utility, rent or mortgage payment documentation for March – July 2020

Bus	siness Name:	
Bus	siness Address:	
Pho	one Number of Applicant:	
Em	ail of Applicant:	
Wa	as the organization operating as of March 1, 2019? If No, the business is not eligible. YES \square	
Rec	quired Attachments – check each to confirm:	
	Proof of loss in revenue.	
	Copy of paid invoices, utility bills, rent or mortgage payments	
□ of c	Documentation explaining intended use of funds and description of service provided, number of emploritizens served.	oyees, number
	All claims of loss and use of funds must be certified with a sworn affidavit submitted with this application (attached).	ition







Small Business Support Grant

<u>Purpose:</u> To provide economic support to small businesses that have experienced business interruptions caused by COVID-19 and required closures ordered by the Governor.

Funding: Initial appropriation \$500,000 to help the owners of locally-owned, for-profit small businesses.

Maximum grant: Cares Act

Up to \$25,000 Amherst owned and operated business with 21+ employees within each round of awards. Up to \$10,000 Amherst owned and operated business with up to 20 employees within each round of awards. Up to \$5,000 for Amherst business not locally owned within each round of awards.

Criteria for Eligibility:

- 1. Must have been in business for 1 year before March 1, 2020.
- 2. Business has a physical location in Amherst County.
- 3. Business will be current on taxes prior to March 1, 2020, and have a current Amherst Town/County business license (if required).
- 4. Business interruption (reduction in revenue, increase of expenses, etc.) caused by COVID-19, including but not limited to required closures ordered by the Governor, must exceed 10% difference compared to same month/quarter as last year.
- 5. Town businesses may apply for county and/or town assistance. These will be coordinated as to eliminate duplication of benefits.
- 6. Banks and financial institutions are ineligible to apply.
- 7. The County reserves the right to award or deny a grant to any business for any reason.

<u>Funding Length:</u> Ends when funds are depleted or December 15, 2020. Awarded on a first-come basis with a complete application.

Expenses eligible for grant funds: If a business interruption is established, grant funds may be applied toward any of the following business purposes:

- 1. Rent or mortgage payments.
- 2. Utilities (electric, water/sewer, gas, telephone, internet).
- 3. Expenses paid to re-start business.
- 4. Marketing Advertising efforts to promote business re-start or to implement online sales presence.
- 5. Compensation Any costs associated with re-hiring or hiring new employees.

<u>Process</u>: Applications will be accepted on an ongoing basis until funds are depleted. A complete application includes the application form, all required attachments (listed below), and the notarized affidavit form. The first round of applications will be accepted beginning July 11.







Small Business Support Grant Application

Required Information:

The business will need to provide the following documents.

- 1. Proof of loss in revenue or increase of expenses. All claims must be certified with a sworn affidavit. The following are methods from which you can choose to prove loss:
 - a. Profit and Loss Statement from February, March, and April 2020 and 2019
 - b. 90-day average sales for February, March, April 2019 and 2020, or
 - c. 90-day average sales for November 2019-January 2020 and February 2020-April 2020
- 2. Copy of active 2020 Amherst County business license. If a town business, a copy of active 2020 Town of Amherst business license.
- 3. Copy of invoices of COVID-19 related business interruption expenses or reopening expenses
- 4. Each business must provide a signed W-9 form. The grant will be reported by the EDA as income to the IRS.

Ple	ease fill out the following (print or type):	
App	pplicant Name(s):	
	siness Name:	
Bus	siness Address:	
Pho	one Number of Applicant:	
	nail of Applicant:	
Wa	as the business open as of March 1, 2019? If No, the business is not eligible. YES \square	
Rec	quired Attachments – check each to confirm:	
	Proof of 10% loss in revenue	
	Copy of active Business license.	
□ for	Documentation explaining intended use of funds and description of business activity including number daycares number of children enrolled.	of employees
	Signed W-9 form.	
	All claims of loss and use of funds must be certified with a sworn affidavit submitted with this applicate (attached).	ion
	Copy of paid invoices to be reimbursed.	

Amherst County Small Business Support Program - Affidavit and Oath

AFFIDAVIT

By submitting this application and affidavit, I certify under penalty of law that the foregoing representations and those made in the documents submitted with this application are true and correct to the best of my knowledge, information, and belief, after making reasonable investigation of all material matters. I understand that making misrepresentations to government officials in order to obtain a benefit is a felony under the Virginia Governmental Frauds Act, Va. Code §§ 18.2-498.1 et seq., and may result in forfeiture of benefits and civil penalties under the Virginia Fraud Against Taxpayers Act, Va. Code §§ 8.01-216.1 et seq.

STATE OF VIRG	INIA,		
CITY/COUNTY ()F	To-wit:	
(hereinafter "the Bus Business under the Ar set for thin the Busin	iness"}, after being duly swo nherst County Small Business	rn, hereby makes oath that als Support Program shall be us Idsin order to keep the ^{Busi} leal, after being duly sworn.	l funds received by the sed solely for the purposes
		_	(SEAL)
	Signatur	re	
	Print I	Name:	
	, by _		of Virginia at Large, in the , on this
Mycommi	ssion expires		
	ration no.		
(NOTARY SEAL)		Notary Publ	ic

OATH

<u>For the Notary:</u> After reviewing identification from the affiant, ask the affiant to raise his/her right hand and swear or affirm that the matters set forth in the application are true and correct to the best of his/her knowledge.

Amherst County reserves the right to deny an application if information contained within the application is proven false.