COUNTY OF HENRICO, VIRGINIA
Henrico County Board Room
Board of Supervisors’ Agenda
April 28, 2020
7:00 p.m.

PLEDGE OF ALLEGIANCE
INVOCATION
APPROVAL OF MINUTES – April 14, 2020, Regular Meeting
MANAGER’S COMMENTS
BOARD OF SUPERVISORS’ COMMENTS
RECOGNITION OF NEWS MEDIA

APPOINTMENTS/RESIGNATIONS

109-20 Resolution - Appointment of Members - Finance Board.

110-20 Resolution - Resignation of Members - Local Emergency Planning Committee.

111-20 Resolution - Appointment of Member - Local Emergency Planning Committee.

PUBLIC HEARING ITEMS


113-20 Resolution - Personal Property, Aircraft, Manufactured Homes, Qualifying Vehicles Owned or Leased by Members of a Volunteer Rescue Squad or Volunteer Fire Department, Disabled Veterans’ Vehicles, Motor Vehicles Specially Equipped to Provide Transportation for Physically Handicapped Individuals, Computer Equipment and Peripherals Used in a Data Center, Machinery and Tools, and Machinery and Tools for Semiconductor Manufacturers Tax Levies, 2020.

114-20 Ordinance - To Amend and Reordain the Following Sections of the Code of the County of Henrico Titled:

20-414 “Enumerated; amount of license tax”
20-416 “Scientific research and development services”
20-446 “Enumerated; amount of license tax”
20-475 “Enumerated; amount of tax”
20-506 “Tax on owners and operators”
20-507 “Tax on promoters generally”
20-509 “Tax on promoters of athletic contests or races”
20-531 “Levy of tax; amount”
20-559 “Amount of tax”
20-560 “Speculative builders”
20-600 “Hotels”
20-601 “Restaurants, soda fountains and similar businesses”
“Small loan companies”
“Persons other than small loan companies lending money for purchase of chattels secured by liens; purchasers of conditional sales contracts”
“Other moneylenders”
“Persons making first mortgage loans or purchasing mortgage notes”
“Amount of tax”
“Commission merchants”
“License required; tax basis”
“Amount of tax”
“Term defined; amount of tax”
“Amount of tax on persons furnishing water”
“Amount of tax on persons furnishing heat, light and power, and gas”
“Amount of tax for telephone and telegraph businesses”

to Raise the Threshold and Deduction for Business License Taxes from $400,000 to $500,000.

PUBLIC COMMENTS

GENERAL AGENDA

115-20 Introduction of Ordinance - To Amend and Reordain Section 9-2 of the Code of the County of Henrico Titled “Precincts and polling places” by Temporarily Changing the Polling Places for Certain Precincts Due to the COVID-19 Pandemic.
APPOINTMENTS/RESIGNATIONS

RESOLUTION - Appointment of Members - Finance Board.

The Board of Supervisors created a finance board (the “Finance Board”) in 2008 to serve as trustee of funds designated by the County to be held, accumulated, and invested by the Finance Board for the purpose of funding Other Post-Employment Benefits. Consistent with state law, the Finance Board currently is composed of the Director of Finance and three additional members appointed by the Board of Supervisors who are citizens of the Commonwealth with proven integrity, business ability, and demonstrated experience in cash management and investments.

This Board paper appoints the following persons to the Finance Board for two-year terms expiring May 8, 2022, or thereafter, when their successors shall have been appointed and qualified:

    Meghan F. Coates
    Vaughan G. Crawley
    Christopher A. Sorensen

RESOLUTION - Resignation of Members - Local Emergency Planning Committee.

This Board paper accepts the resignation of Stephen L. Weis from the Local Emergency Planning Committee (the “LEPC”) as the Emergency Communications representative. It also accepts the resignation of Emily A. Ashley from the LEPC as an Emergency Services representative.

RESOLUTION - Appointment of Member - Local Emergency Planning Committee.

This Board paper nominates the following person for appointment to the Local Emergency Planning Committee for an unexpired term ending December 31, 2020, or thereafter, when his successor shall have been appointed and qualified:

    Emergency Services Representative
    Jackson P. F. Baynard

PUBLIC HEARING ITEMS


This paper sets the real estate tax levies for calendar year 2020. The levies are to be fixed after an advertised public hearing held on April 28, 2020.
The proposed real estate tax levy is $0.87 per $100 of assessed valuation and represents no change from the prior year.

The proposed real estate tax levies for the following Sanitary Districts represent no change from the prior year and are as follows:

Sanitary District #2: $0.003 per $100 of assessed valuation  
Sanitary District #3: $0.010 per $100 of assessed valuation  
Sanitary District #3.1: $0.031 per $100 of assessed valuation  
Sanitary District #12: $0.010 per $100 of assessed valuation  
Sanitary District #23: $0.010 per $100 of assessed valuation

The proposed real estate tax levy for Sanitary District 63.1 is established at $0.019 per $100 of assessed valuation.

RESOLUTION - Personal Property, Aircraft, Manufactured Homes, Qualifying Vehicles Owned or Leased by Members of a Volunteer Rescue Squad or Volunteer Fire Department, Disabled Veterans’ Vehicles, Motor Vehicles Specially Equipped to Provide Transportation for Physically Handicapped Individuals, Computer Equipment and Peripherals Used in a Data Center, Machinery and Tools, and Machinery and Tools for Semiconductor Manufacturers Tax Levies, 2020.

This paper sets the levies mentioned above for calendar year 2020. The levies are to be fixed after an advertised public hearing held on April 28, 2020.

The following proposed tax levies represent no change from the prior year:

- Personal property: $3.50 per $100 of assessed valuation  
- Aircraft: $0.50 per $100 of assessed valuation  
- Manufactured homes: $0.87 per $100 of assessed valuation  
- Qualifying vehicles owned or leased by members of a volunteer rescue squad or volunteer fire department: $1.00 per $100 of assessed valuation  
- Disabled veterans’ vehicles: $0.01 per $100 of assessed valuation  
- Computer equipment and peripherals used in a data center: $0.40 per $100 of assessed valuation  
- Machinery and tools: $0.30 per $100 of assessed valuation  
- Machinery and tools used in semiconductor manufacturing: $0.30 per $100 of assessed valuation  
- Motor vehicles specially equipped to provide transportation for physically handicapped individuals: $0.01 per $100 of assessed valuation  
- Tangible personal property of public service corporations and other persons with property assessed pursuant to Chapter 26 of Title 58.1 of the Code of Virginia (except aircraft, automobiles, and trucks): $0.87 per $100 of assessed valuation  
- Property used in a research and development business: $0.30 per $100 of assessed valuation  
- Certain generating equipment purchased after December 31, 1974, for the purpose of changing the energy source of a manufacturing plant to achieve more efficient use of any energy source: $0.30 per $100 of assessed valuation
• Certain property used in manufacturing, testing, or operating satellites: $0.30 per $100 of assessed valuation
• Certain motor vehicles, trailers, and semitrailers used to transport property for hire by a motor carrier engaged in interstate commerce: $0.30 per $100 of assessed valuation

No change is proposed for the tax levy in Sanitary Districts #2, #3, #3.1, #12, and #23 from the prior year, and a proposed tax levy is to be added to Sanitary District #63.1. Such proposed tax levy is $0.001 per $100 of assessed valuation, except for property taxed at the rate applicable to real property, in which case the levies are as assessed on real property.

ORDINANCE - To Amend and Reordain the Following Sections of the Code of the County of Henrico Titled:

20-414 “Enumerated; amount of license tax”
20-416 “Scientific research and development services”
20-446 “Enumerated; amount of license tax”
20-475 “Enumerated; amount of tax”
20-506 “Tax on owners and operators”
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20-531 “Levy of tax; amount”
20-559 “Amount of tax”
20-560 “Speculative builders”
20-600 “Hotels”
20-601 “Restaurants, soda fountains and similar businesses”
20-624 “Small loan companies”
20-625 “Persons other than small loan companies lending money for purchase of chattels secured by liens; purchasers of conditional sales contracts”
20-626 “Other moneylenders”
20-627 “Persons making first mortgage loans or purchasing mortgage notes”
20-648 “Amount of tax”
20-650 “Commission merchants”
20-691 “License required; tax basis”
20-692 “Amount of tax”
20-793 “Term defined; amount of tax”
20-818 “Amount of tax on persons furnishing water”
20-819 “Amount of tax on persons furnishing heat, light and power, and gas”

and
20-821 “Amount of tax for telephone and telegraph businesses”

to Raise the Threshold and Deduction for Business License Taxes from $400,000 to $500,000.

This Board paper increases the threshold for imposition of business licenses taxes from $400,000 to $500,000. Under the new threshold, businesses earning $500,000 or less would not have to pay business license taxes to the County. Similarly, businesses making over
$500,000 would be able to deduct $500,000 from their earnings before calculating the amount of their business license tax.

The Director of Finance recommends these changes, and the County Manager concurs.

PUBLIC COMMENTS

GENERAL AGENDA

INTRODUCTION OF ORDINANCE - To Amend and Reordain Section 9-2 of the Code of the County of Henrico Titled “Precincts and polling places” by Temporarily Changing the Polling Places for Certain Precincts Due to the COVID-19 Pandemic.

This Board paper introduces for advertisement and public hearing on May 26, 2020, an ordinance to temporarily change the polling places for certain voting precincts for the June 23, 2020, primary only.

Many of the County’s polling places are in private facilities, such as churches and nursing homes. Some of these facilities may not be available to serve as polling places in one or more upcoming elections because of the COVID-19 pandemic.

The Electoral Board met on April 23 and recommends these changes. Prior to the first advertisement of the proposed ordinance on May 12, the Registrar will prepare maps and written descriptions of any proposed changes and the proposed duration of the changes. These documents will be available for public inspection, in accordance with state law.