November 9, 2021

County of Greene, Virginia

THE GREENE COUNTY BOARD OF SUPERVISORS MET ON TUESDAY, NOVEMBER 9, 2021, BEGINNING AT 5:30 P.M. IN PERSON IN THE COUNTY ADMINISTRATION BUILDING MEETING ROOM AND BY ZOOM VIDEO COMMUNICATION

Present were:	Bill Martin, Chair
	Marie Durrer, Vice Chair
	Steve Bowman, Member
	Dale Herring, Member
	Davis Lamb, Member
Staff present:	Mark B. Taylor, County Administrator
	Kelley Kemp, Assistant County Attorney
	Jim Frydl, Director of Planning and Zoning
	Tracy Morris, Director of Finance
	Melissa Meador, Director of Emergency Services

RE: CLOSED MEETING

Ms. Kemp read the proposed resolution to enter into closed meeting.

WHEREAS, the Board of Supervisors of Greene County desires to discuss in Closed Meeting the following matter(s):

Discussion, consideration, or interviews of prospective candidates for appointment to the Planning Commission and the Jefferson Area Board for Aging.

Consultation with legal counsel pertaining to actual or probable litigation, where such consultation in open meeting would adversely affect the negotiating or litigating posture of the public body concerning RSA

WHEREAS, pursuant to: §2.2-3711(A)(1) and (A)(7) of the Code of Virginia, such discussions may occur in Closed Meeting;

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of Greene County does hereby authorize discussion of the aforestated matters in Closed Meeting.

Upon motion by Davis Lamb, second by Dale Herring and unanimous roll call vote, the

Board entered into closed meeting.

Recorded vote:	Bill Martin	-	Yes
	Marie Durrer	-	Yes
	Steve Bowman	-	Yes
	Dale Herring	-	Yes
	Davis Lamb	-	Yes

Motion carried.

RE: OPEN MEETING

Upon motion by Dale Herring, second by Marie Durrer and unanimous roll call vote, the Board returned to open meeting.

Recorded vote:	Bill Martin	-	Yes
	Marie Durrer	-	Yes
	Steve Bowman	-	Yes
	Dale Herring	-	Yes
	Davis Lamb	-	Yes

Motion carried.

By unanimous roll call vote, members certified that only public business matters lawfully exempted from the open meeting requirement and only such matters as identified by the motion to enter into closed meeting were discussed.

Recorded vote:	Bill Martin	-	Yes
	Marie Durrer	-	Yes
	Steve Bowman	-	Yes
	Dale Herring	-	Yes
	Davis Lamb	-	Yes

RE: PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE

The Chair opened the meeting with the Pledge of Allegiance followed by a moment of silence.

RE: ADOPTION OF AGENDA

Upon motion by Dale Herring, second by Steve Bowman and unanimous roll call vote, the Board approved the agenda as presented.

Recorded vote:	Bill Martin	-	Yes
	Marie Durrer	-	Yes
	Steve Bowman	-	Yes
	Dale Herring	-	Yes
	Davis Lamb	-	Yes

Motion carried.

RE: UPDATE ON COVID-19

Ms. Meador gave an update on the local and regional statistical data of COVID cases, hospitalizations and fatalities. Greene is showing an increase of 111 new cases, 8 new hospitalizations and 13 new deaths since our last update. Approximately 63.6% of our community has had at least one dose of vaccine and 58.8% have been fully vaccinated. The Blue Ridge Health District and the Virginia Department of Health are now keeping data on the number of people with the 3rd dose. Greene County has had 1,897 people get the booster. The Pfizer vaccine for children ages 5 through 11 is now available. It will be administered in a 2-dose series taken three weeks apart. The dose is 1/3 of the dosage of the vaccine for older adolescents and adults.

Greene County EMS is currently dealing with a Covid outbreak. Four of the full-time providers have tested positive. Staffing was an immediate concern. Therefore, Greene County declared a local emergency on November 4, 2021 at 11:00 a.m. This is a proactive measure. Ms. Meador said that she requested mutual aid assistance through the Virginia Department of Emergency Management and made notifications to the Virginia Department of EMS and the Blue Ridge Health District. Page County has sent staff. Ms. Meador thanked Donna Dunivan, Leanne Jones and Cynthia Patterson for all of their help during this difficult time. She also thanked the entire EMS team for all of their hard work. She said that the Board has to certify the declaration of local emergency tonight. She does expect over-time costs associated with this outbreak. She does not expect a request for reimbursement from Page County for their staffing. Ms. Meador also shared that this situation has not affected the service provided by the EMS department.

Mr. Martin said that declaring a local emergency would not only allow the use of unappropriated funds to cover costs associated with this situation, but it would also allow the County to request reimbursement.

Upon motion by Dale Herring, second by Marie Durrer and unanimous roll call vote, the Board approved the resolution declaring a local emergency due to a Covid-19 outbreak in the Emergency Medical Services Department. (See Attachment "A")

Recorded vote:	Bill Martin	-	Yes
	Marie Durrer	-	Yes
	Steve Bowman	-	Yes
	Dale Herring	-	Yes
	Davis Lamb	-	Yes

Motion carried.

RE: MATTERS FROM THE PUBLIC

Mr. Mike Kilpatrick spoke via Zoom to address some agenda items. He felt that the cigarette tax should be higher. Regarding the payroll bonus, he felt that it is completely irresponsible that the State did this to us and the worst thing we could do is to double down on it. He said that the private sector continues to suffer during this engineered pandemic. This is an irresponsible use of tax payer funds. These funds should be used for water problems, traffic problems, the grass mowing, the high school band needs uniforms.

Mr. Martin thanked Mr. Kilpatrick for his comments.

RE: CONSENT AGENDA

Upon motion by Steve Bowman, second by Davis Lamb and unanimous roll call vote, the Board approved the following items:

a. Minutes of previous meeting
b. Resolution to carryover and appropriate $533,822.65 from unused appropriated balances of proffers from FY21 to FY22 (Attachment "B")
c. Resolution to authorize financing for purchase of vehicles (Attachment "C")

Recorded vote:	Bill Martin	-	Yes
	Marie Durrer	-	Yes
	Steve Bowman	-	Yes
	Dale Herring	-	Yes
	Davis Lamb	-	Yes

Motion carried.

RE: GREENE COUNTY FIRE STUDY REPORT

Mr. Mike Jones was present to share his final report regarding the implementation of the 2020 Fire Study Report as provided by the Virginia Department of Fire Programs. Mr. Jones said that, from the beginning, he has seen care in our community and he wants to help the people that care find their path forward.

Mr. Jones shared that the first thing he has found is the lack of a common language in terms of operational reporting and communication. He said that the Sheriff's Office and the Fire Departments reporting software is not compatible. He recommends that Greene County adopt the national standards for all emergency services communications for all county agencies and that this should be mandated by the Board of Supervisors.

He also found that there should be a review of staffing and technology at the Emergency Communications Center (ECC). He said that dispatchers are working a significant amount of overtime. He said that the ECC needed an upgrade to its incident reporting system. There should be a staffing study done.

Mr. Jones said that there is a problem with information sharing. He said that there should be common numbers and common language. He said that a possible fix could be to add IT staff. The addition of IT staff is critical.

There is a lack of training for first responders. The occasional conflict between fire service personnel, EMS and Sheriff's Deputies on the scene comes from the confusion or lack of understanding cooperative functions and duties at a fire scene. We should train the fire members and the deputies at the same time. Many of our volunteers do not have certification of Firefighter 1. This is deadly. It also puts us in a liability status. The training records are in disarray. He recommends that there be a roster of each fire company that contains the current certification status level for each firefighter. There should be 20 effective members per department. He believes we should build a training center here. There should be training provided through the community college on a quarterly basis.

There should be a discussion of recruitment to include advertising, incentives, training opportunities and cross-training as EMT. There should be the same level of training available to all volunteer fire companies. We can encourage our fire fighters to become instructors.

There is a critical infrastructure failure that exists. There are dysfunctional fire hydrants. There are hydrants that cannot be located. There are hydrants that are frozen shut. The status of every hydrant in this county should be known by all EMS personnel and dispatchers. This is a life critical situation. All hydrants should be inspected, serviced, flushed and painted. The debris should be cleared from around them. Each hydrant should be marked with reflective paint. They should each be geo-located. RSA should have real-time knowledge of the functionality of each fire hydrant and a map for a secondary water source that provides backup for each hydrant. This information should be integrated into the County's 911 system so that when a fire call is dispatched, the nearest hydrants are visually displayed along with its functional status and supporting water source.

Another issue is the inability to manage multiple fire/emergency events simultaneously. Staffing must increase to manage the daily calls for service as well as providing the capacity via county sources or mutual aid sources to manage incidents successfully. Mutual aid agreements should be updated for the Sheriff, Fire, EMS and public safety as soon as possible.

Mr. Jones recommends that a paid fire crew during the day time hours and a paid fire chief to relieve some of the paperwork burden be provided by the County He also recommends that we start a local emergency planning commission. He said that we have a bright future and wonderful people.

Mr. Martin thanked Mr. Jones for his outstanding presentation. He said that this is an excellent document. He said that this is really good guidance and a good roadmap for moving forward. Mr. Martin asked about the salaried fire chief. He was wondering if Mr. Jones meant one for all departments or one for each department.

Mr. Herring thanked Mr. Jones. He said that this report is not a surprise. They have been communicating all along over the past year and a half. He said that, as the liaison, the position of a paid fire chief was an uncomfortable recommendation to make. Recommendations for an Emergency Services Board were met. The documentation and reporting are much better than they used to be. The Volunteers have asked to bring the Fire Chief ordinance back up for discussion as early as January. They have also formed committees to improve volunteerism. The numbers are slowly increasing. Mr. Bowman is working on a subcommittee for a training facility. Mr. Herring has reached out to the Director of the Technical Center and asked if they would be willing to offer a fire training course if we had the funding available. The RSA situation regarding fire hydrants is critical. A member of the ESAB reached out to try to resolve those issues with RSA and will report back to the ESAB at the next meeting. Mr. Herring also pointed out that the volunteers came forward and requested personnel. He said that is a huge step for them to recognize that they needed help.

Mr. Bowman thanked Mr. Jones for his work on this project. He said that he is big proponent of strategic planning, prioritizing, building time lines, etc. He said that there is a lot of good stuff in this report, and to him, it starts with training and supporting the volunteers. He clarified that they are not trying to do away with the volunteers. We want to support them. He wants to allow department heads to set aside budget for designated capital projects. He believes that this Board should come up with a detailed strategic plan for the next few years to address the points in this report. Mr. Lamb said that he agrees with dealing with these issues one at a time.

Mr. Taylor said that Mr. Jones has been working on a feasibility and concept analysis with some outside contractors that specialize in training facilities. We will have that information available to the Board soon. Mr. Martin said that they look forward to seeing that.

RE: THOMAS JEFFERSON PLANNING DISTRICT REGIONAL LEGISLATIVE PROGRAM APPROVAL

Mr. David Blount was present to seek the Board's approval of the 2022 Thomas Jefferson Planning District Commission Legislative Program. The priority positions are 1. Support for Recovering Communities, 2. Budgets and Funding and 3. Broadband.

For the Support for Recovering Communities, the Planning District continues to support action at the federal, state and local levels to protect local communities and to ensure their viability during ongoing recovery from the global pandemic.

For Budgets and Funding, the Planning District urges the governor and legislature to enhance state aid to localities and public schools, to not impose unfunded mandates on or shift costs to localities and to enhance local revenue options. They are urging the state to allow school bus drivers to be included in the SOQ funding formula. There is also some additional language requesting funding for metal health positions and programs and services in our schools.

For Broadband, the Planning District's member localities urge and support state and federal efforts and financial incentives that assist localities and their communities in deploying universal, affordable access to broadband technology in unserved areas. There is new language to emphasize the cooperative work among broadband providers as they work to ensure expansion and affordability of internet access.

In the Legislative Positions section, under General Government, they have strengthened their position on state funding for election and election administration which are generally underfunded. It also includes language that would allow more flexibility for localities to award salary increases for State supported employees, including public safety position. They are asking that the State realize realistic staffing levels. Another issue is the time that law enforcement has to spend to transfer TDO persons to facilities that are farther away and spending more time trying to get them admitted. Language has been included to place additional emphasis on the State to address the census pressures at state hospitals.

Mr. Martin asked if the language regarding flexibility to allow salary increases for state supported positions would pertain to the current issue that we're facing regarding the additional payments for state funded deputies mandated to take place by November 30, 2021. Mr. Blount said that it would. Mr. Martin asked where we were in regards to the Broadband project. Mr. Blount said that challenges to applications were made known several weeks ago by various providers. There is a deadline of November 18th for the applicants to rebut those challenges followed by a December 3rd deadline for the outcomes of those challenges. There will be announcements made before the current Governor leaves office. Mr. Blount said that he continues to feel very good about the VATI grant.

Mr. Lamb asked for clarification regarding the environmental and water quality section about the Chesapeake Bay Preservation Act. Mr. Blount said there are currently required standards for localities east of Interstate 95 to follow in regards to improving water quality. He said that there are no requirements for localities west of Interstate 95 and they want to keep it that way. Mr. Lamb said that he appreciates the point that jail per diem funding should be increased to the level that better represents the cost of housing inmates because that is getting very expensive. Mr. Blount said that is a long-standing position that they have been unable to get much traction on.

Mr. Herring said that he appreciates that Thomas Jefferson Planning District's work on these legislative positions. He said that the accomplishments of the newly formed Blue Ridge Cigarette Tax Board are evidence of the success of their hard work.

Upon motion by Dale Herring, second from Marie Durrer and unanimous roll call vote, the Board voted to approve the 2021 TJPD Legislative Program as presented.

Recorded vote:	Bill Martin	-	Yes
	Marie Durrer	-	Yes
	Steve Bowman	-	Yes
	Dale Herring	-	Yes
	Davis Lamb	-	Yes

Motion carried.

In consideration of Mr. Blount's time, Mr. Taylor suggested that we reverse the order of the next two agenda items. Mr. Martin polled the Board said they agreed that would be fine.

RE: PUBLIC HEARING TO CONSIDER THE ADOPTION OF AN ORDINANCE TO AMEND CHAPTER 66, TAXATION, OF THE CODE OF GREENE COUNTY TO INCLUDE A CIGARETTE TAX AND TO IMPOSE A TAX OF $0.40 PER PACK ON CIGARETTES SOLD IN GREENE COUNTY EFFECTIVE JANUARY 1, 2022

Mr. Taylor thanked Mr. Blount and the TJPDC for their help, guidance and hard work for the template of this regional undertaking. The inaugural meeting has taken place and the body is organized and ready for the member localities to act on the ordinance and set the tax rate.

Mr. Martin said that one local retailer has taken issue with this tax, as well as the cigarette industry.

Mr. Martin opened and closed the public hearing as there were no comments from the public.

Mr. Lamb shared that he is not usually in favor of additional taxes, but he is in favor of this particular tax in hopes that it will help to improve people's health.

Upon motion by Dale Herring, second from Steve Bowman and unanimous roll call vote, the Board voted to approve the amendment to Chapter 66, Taxation, of the Code of Greene County to include the information as presented. (See Attachment "D")

Recorded vote:	Bill Martin	-	Yes
	Marie Durrer	-	Yes
	Steve Bowman	-	Yes
	Dale Herring	-	Yes
	Davis Lamb	-	Yes

Motion carried.

The Board took a five-minute recess.

RE: PUBLIC HEARING TO CONSIDER THE ADOPTION OF AN ORDINANCE TO ALLOW THE BOARD OF SUPERVISORS TO APPROVE A PREMIUM PAY PERFORMANCE BONUS FOR QUALIFIED EMPLOYEES PURSUANT TO VIRGINIA CODE SECTION 15.2-1508 USING ARPA FUNDS

Mr. Taylor shared that local government services and local government workers are deemed essential according to the Governor's Executive Orders. In the August, 2021 Special Session, the General Assembly used state ARPA money to fund a one-time $3,000 bonus for Comp Board funded sworn local law enforcement and jail employees to be paid by November 30, 2021. It was also suggested and expected that localities might use a portion of their ARPA funds to pay for similar bonuses for locally funded positions. There is a fundamental inequity of treatment among workers from this action by the State. In order to address this, we are recommending an ARPA funded premium pay bonus for local employees who have continued to provide service through this pandemic. The one-time premium pay gives the greatest benefit to those earning the least. It would cost $406,917 from our ARPA Funds. This premium pay is not something that we would be recommending without the State's mandate and the equity and fairness problem that it creates. We currently have a workforce infection rate of greater than 19.5% which is higher than the 13.8% national infection rate. We have, unfortunately, had one employee die of Covid-19. Our employees were not able to work from home and have come to work to serve faithfully throughout the entire pandemic. White it is unfortunate that some people were laid off from their jobs, but they were safe. This premium pay bonus is a considerable amount of money, but it would be irresponsible to say that it should take the place of a pay increase in the upcoming fiscal year because of the continued increases in the cost of basic needs and living expenses.

Mr. Martin opened the public hearing for comment.

Ms. Paige Roberts was present via Zoom to share her thoughts on this item. She feels that the ARPA funds should be dedicated to other needs of the County rather than bonuses. She asked the Board to oppose this resolution.

Mr. Mike Kilpatrick said that he is absolutely livid that Mr. Taylor stated that someone who was laid off was in a safer, better position because they were able to stay home. He said that this would be a slap in the face to the working man. He asked to Board to please vote against this.

Mr. Martin closed the public hearing.

Mr. Martin asked Mr. Taylor if the premium pay is permitted through the ARPA guidance. Mr. Taylor stated that it is. There are qualifications and staff has made sure that they have been met. Mr. Martin asked if that is the same guidance that the Comp Board used to provide premium pay to its deputies. Mr. Taylor said it is. Mr. Martin asked if Greene County raised any local taxes for its new EMS building. Mr. Taylor said no.

Mr. Martin suggested that the Board take the item regarding the State Comp Board funded positions separately as it's a mandate from the State.

Upon motion by Dale Herring, second from Davis Lamb and unanimous roll call vote, the Board voted to approve the resolution to accept and appropriate $51,672 for an authorized premium pay performance bonus for state-funded Compensation Board sworn deputy positions. (See Attachment "E")

Recorded vote:	Bill Martin	-	Yes
	Marie Durrer	-	Yes
	Steve Bowman	-	Yes
	Dale Herring	-	Yes
	Davis Lamb	-	Yes

Motion carried.

Mr. Martin said that the Board will now consider the recommendation from Mr. Taylor regarding the premium pay bonus for all qualified County employees.

Mr. Herring asked Mr. Taylor if this proposal would cover all employees regardless of their hire date. Ms. Morris said that an employment roster was sent to all departments to verify the employees that have met the ARPA guidelines. The guidelines state that employees must have worked at least 231 hours for full-time status and half of that for part-time at the time of the bonus being paid. She said that those are the same guidelines that applied to the comp board positions. Mr. Herring asked if there were any employees that worked strictly from home. Ms. Morris said no. Mr. Herring asked if all of the Constitutional Officers had certified that their employees had met the criteria. Ms. Morris said yes, the Constitutional Officers, the Registrar and the Department of Social Services have certified that information.

Mr. Lamb said that, as the liaison to Social Services, he can say that they have remained at work and have had to continue to go out and meet with families at their homes, etc. He feels that all of our employees deserve this bonus because they have continued to serve during this pandemic.

Mr. Martin said that County employees support the health and welfare of County residents in good times and bad. The pandemic has been just about as bad as it gets. He said that our employees were not any less at risk than the deputies and were not any less essential. He feels that many people take for granted the things that get done in local government. Mr. Martin said that we had no break in service. There was continuity of all county services during the pandemic. He said that he supports the proposal before the Board tonight.

Ms. Durrer thanked all of the employees for stepping up to the plate, coming into work and putting their families at risk. She supports this proposal, as well.

Mr. Lamb asked if the family of the employee that passed away could also receive this compensation. Mr. Martin said that he appreciates that comment and asked if the Board could give Mr. Taylor approval to handle that request administratively. Mr. Taylor said that he respects and appreciates Mr. Lambs comment and said that he and Ms. Kemp would look into it.

Mr. Herring asked if there was anything that would stop the Board from splitting the bonus into two payments. Mr. Taylor said that we cannot break the Comp Board funded premium pay into pieces. He said that we could with the other bonuses, but he does not see where that would be beneficial. Mr. Herring clarified that this suggestion was only to help with the tax impact that would come with this bonus.

Mr. Bowman said that he has struggled with this a great deal. Our team has worked long and hard over the last year and 8 months, so he will support this.

funding in the amount of $406,917 for a premium pay performance bonus for County employees. (See Attachment "F")

Recorded vote:	Bill Martin	-	Yes
	Marie Durrer	-	Yes
	Steve Bowman	-	Yes
	Dale Herring	-	Yes
	Davis Lamb	-	Yes

Motion carried.

Upon motion by Steve Bowman, second from Davis Lamb and unanimous roll call vote, the Board voted to approve the ordinance resolution which allows the Board of Supervisors to approve a premium pay performance bonus for County employees, including the state funded sworn deputies in the amount of $51,672 and the County employees in the amount of $406,917. (See Attachment "G")

Recorded vote:	Bill Martin	-	Yes
	Marie Durrer	-	Yes
	Steve Bowman	-	Yes
	Dale Herring	-	Yes
	Davis Lamb	-	Yes

Motion carried.

RE: OPIOID ABATEMENT/SETTLEMENT

Ms. Morris shared a presentation from a VACo webinar regarding the opioid litigation settlement participation. There are $26 billion dollars in a national settlement involving Cardinal Health, McKesson and Amerisource Spurgeon and Jansen which is a subsidiary of Johnson and Johnson. There are $530 million dollars available to Virginia and its localities. The funds would be distributed over 18 years for the distributors and over 9 years for the manufacturers. The sums would be front-loaded. We must join by January 2, 2022 to be a part of this settlement. This would require a memorandum of understanding between the Commonwealth and localities regarding the allocation of settlement proceeds. It will establish the creation of Virginia's Opioid Abatement Authority and Opioid Abatement Fund. It will also provide provisions for payment of Localities Litigation Counsel.

Mr. Herring said, basically, if we want to be a part of this, we have to approve the resolution of participation and the MOU. Ms. Morris said that is correct. Mr. Herring asked if we could approve these things tonight. Ms. Kemp said that we could.

Mr. Bowman said that he thinks we need to be a part of this.

Upon motion by Dale Herring, second from Davis Lamb and unanimous roll call vote, the Board voted to approve the resolution to approve the County's participation in the proposed settlement of opioid-related claims against McKesson, Cardinal Health, AmerisourceBergen, Janssen and their related corporate entities, and directing the county attorney to execute the documents necessary to effectuate the County's participation in the settlements. (See Attachment "H")

Recorded vote:	Bill Martin	-	Yes
	Marie Durrer	-	Yes
	Steve Bowman	-	Yes
	Dale Herring	-	Yes
	Davis Lamb	-	Yes

Motion carried.

Upon motion by Dale Herring, second from Marie Durrer and unanimous roll call vote, the Board voted to approve the resolution to approve the County's participation in the Virginia Opioid Abatement Fund and Settlement Allocation Memorandum of Understanding and directing the county attorney to execute the documents necessary to effectuate the county's participation in the MOU. (See Attachment "I")

Recorded vote:	Bill Martin	-	Yes
	Marie Durrer	-	Yes
	Steve Bowman	-	Yes
	Dale Herring	-	Yes
	Davis Lamb	-	Yes

Motion carried.

RE: BOARD LIAISON REPORTS

Mr. Herring said that Thomas Jefferson Planning District Commission met last Thursday and the financial audit passed without any issues. The VATI grant is being challenged in certain areas of the County. We expected this and CVEC is responding to those challenges. We will know more in December.

The Emergency Services Advisory Board will meet on Tuesday in the county meeting room and will be livestreamed.

RE: COUNTY ADMINISTRATOR UPDATE

Mr. Taylor said that Circuit Court Judge Claude Worrell conducted a virtual hearing in the RSA litigation. RSA's plea was dismissed by Judge Worrell. This is a step forward for Greene County.

Mr. Taylor said that he, Mr. Frydl and Ms. Lewis-Fowler had a meeting this morning regarding redistricting. He said that the information got to us very late and we are scrambling. We hope to have information by the December meeting to be able to advertise a public hearing to be held in January.

Mr. Taylor said that we have received mowing estimates for the medians from VDOT. The Route 29 corridor from Albemarle to Madison and the Route 33 corridor from Stoneridge Drive to the end of the median past Route 810. That cost is $16,043.32. Mr. Bowman said that he had brought this up because he was very disappointed in the look of Route 29 and Route 33. He said that he feels VDOT should be mowing the medians as needed rather than on a times-per-year basis. He feels that we should complain about this issue to our Resident Engineer.

Mr. Taylor said that Mr. Bowman had asked that we look into the language for a policy to allow the retention or carryover of unspent departmental funds for small capital projects. He said that Ms. Morris is working with our auditors to come up with some possible alternatives to consider. Mr. Bowman also asked Ms. Kemp to look into whether or not we can conduct a public hearing on a capital project when it is first presented so that it can have a review by the appropriate people so that it can be prepared when the money is available.

Mr. Taylor shared Parks and Recreation activities deadlines and the exciting news of the birth of a son belonging to Justin Morris in our Facilities Maintenance department.

RE: OTHER ITEMS FROM BOARD MEMBERS

Mr. Bowman asked Mr. Taylor to look into a professional study into the review of the operation of the Sheriff's Office and ECC. He would like to identify the funds for this study during the upcoming budget process.

Mr. Lamb asked Mr. Taylor to ask the Planning Department to come up with a registry for Airbnb. Mr. Bowman agreed. Ms. Kemp said that she would also like the Board to update the Transient Occupancy Tax in the Greene County Code to reflect changes in the State Code.

Mr. Martin said that there will be no second meeting in November.

RE: ADJOURN

Upon motion by Dale Herring, second by Davis Lamb and unanimous roll call vote, the Board meeting was adjourned.

Recorded vote:	Bill Martin	-	Yes
	Marie Durrer	-	Yes
	Steve Bowman	-	Yes
	Dale Herring	-	Yes
	Davis Lamb	-	Yes

Motion carried.

William B. Martin, Chairman
Greene County Board of Supervisors

Mark B. Taylor, Clerk
Greene County Board of Supervisors

RESOLUTION DECLARING A LOCAL EMERGENCY DUE TO COVID-19 OUTBREAK

WHEREAS, the Board of Supervisors of the County of Greene, Virginia finds that the Greene County EMS Department has recently been stricken with an outbreak of the Covid-19 virus; and

WHEREAS, the Board of Supervisors of the County of Greene, Virginia, finds that such outbreak has impaired and continues to limit our EMS Department's capacity to consistently provide prompt EMS responses to calls for service; and

WHEREAS, the Board of Supervisors of the County of Greene, Virginia, that the lack of capacity to provide prompt EMS responses to calls for service puts our citizens in a condition of peril to their lives and safety; and

WHEREAS, as a result of this peril, the proclamation of the existence of an emergency is necessary to permit the full powers of government to prevent or alleviate this condition of peril as of 1000 hours on the 4th day of November, 2021.

NOW, THEREFORE, IT IS HEREBY PROCLAIMED by the Board of Supervisors of the County of Greene, Virginia, that a local emergency now exists throughout the County of Greene, Virginia; and

IT IS FURTHER PROCLAIMED AND ORDERED that during the existence of said emergency, the powers, functions and duties of the Director of Emergency Management and the Emergency Management organization and functions of the County of Greene shall be those prescribed by state law and the ordinances, resolutions and approved plans of the County of Greene in order to mitigate the effects of said emergency.

In order to carry out the effect of this resolution, a sum of money, not to exceed $30,000, is hereby appropriated from the county's unappropriated fund balance to cover the reasonable operational cost of Emergency Management pending further report to this Board and such additional appropriations as shall be deemed necessary to cover the expected scope of this emergency.

Affirmed and adopted this 9th day of November, 2021 due to the emergency conditions caused by Coronavirus within the Greene County EMS Department.

William Bryan Martin

William B. Martin, Chairman
Greene County Board of Supervisors

Attest: Mark B. Taylor

Mark B. Taylor, County Administrator

RESOLUTION TO ACCEPT AND APPROPRIATE FIVE HUNDRED THIRTY-THREE THOUSAND EIGHT HUNDRED TWENTY-TWO DOLLARS AND SIXTY-FIVE CENTS FROM DEVELOPERS FOR CARRYOVER PROGRAMS-PROFFERS

WHEREAS, the Board of Supervisors of the County of Greene, Virginia has received proffers from various developers; and,

WHEREAS, the following funds in the amount of five hundred thirty-three thousand eight hundred twenty-two dollars and sixty-five cents ($533,822.65) need to be accepted and appropriated to the 2021-2022 Operating Budget of the County of Greene, Virginia.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Supervisors of the County of Greene, Virginia that the amount of five hundred thirty-three thousand eight hundred twenty-two dollars and sixty-five cents ($533,822.65) be accepted and appropriated to the appropriate line items in the 2021-2022 Operating Budget of the County of Greene, Virginia.

BE IT FURTHER RESOLVED that the County Administrator of the County of Greene, Virginia is authorized to make the appropriate accounting adjustments in the budget and to do all things necessary to give this resolution effect.

Adopted this 9th day of November, 2021.

Motion: Steve Bowman
Second: Davis Lamb

Recorded Vote:

Steve Bowman	Yes
Marie C. Durrer	Yes
Dale R. Herring	Yes
Davis Lamb	Yes
Bill Martin	Yes

William Bryan Martin

William B. Martin, Chair
Greene County Board of Supervisors

ATTEST: Mark B. Taylor

Mark B. Taylor, Clerk
Greene County Board of Supervisors

November 9, 2021
County of Greene, Virginia
2021 Vehicles Lease Purchase

RESOLUTION

AUTHORIZING A LEASE PURCHASE AGREEMENT, SERIES 2021 ("BANK-QUALIFIED")

WHEREAS, the County of Greene, Virginia (the "County") proposes to enter into a tax-exempt lease purchase financing in order to pay capital costs to (a) acquire and equip certain vehicles for essential governmental use and purposes in the County, including one 2021 Chevrolet Tahoe (Emergency Services Department), one 2022 Ford Explorer (Inspection Department), four 2021 Dodge Durangos (Sheriff's Department), one 2021 transit van (Schools), one 2021 77-passenger International school bus (Schools), and three 2022 77-passenger International school buses (Schools), and (b) pay costs of issuance in connection with such undertakings (collectively, the "Project"); and

WHEREAS, Truist Bank (the "Bank"), as Lessor has offered to assist the County with the tax-exempt lease purchase financing of the Project and to enter into a lease purchase agreement, with appropriate equipment schedules (the "Lease") between the Bank, as Lessor, and the County, as Lessee, together with related documents; and

WHEREAS, pursuant to the Lease and the transactions contemplated under the Lease, the transit van and school buses being lease purchased by the County will be titled in the name of the School Board of Greene County, Virginia (the "School Board") and will be used for the benefit of the Greene County Public Schools; and

WHEREAS, the County reasonably expects the Project to continue to be essential to the functions of the County and the Greene County Public Schools, respectively, for a period that is not less than the term of the Lease; and

WHEREAS, the necessary steps under the Virginia Public Procurement Act, Chapter 43, Title 2.2 of the Code of Virginia, 1950, as amended, have been (or will be) taken in connection with the acquisition and equipping of the property that is the subject of the Project; and

WHEREAS, all amounts payable under the Lease are subject to sufficient appropriations from the Board of Supervisors of the County (the "Board") upon due request of the County Administrator or other officer of the County charged with the responsibility of preparing the County's budget for each fiscal year, and the County is under no obligation to make any appropriation with respect to the Lease; and

WHEREAS, the Lease shall not constitute a general obligation of the County, or a pledge of the full faith and credit of the County, or a charge against the general credit or taxing power of the County, and any amounts payable under the Lease shall not constitute a debt of the County within the meaning of any constitutional or statutory limitation; and

WHEREAS, at the request of the Bank, as Lessor under the Lease, the County desires to designate the principal amount of the Lease as a "qualified tax-exempt obligation" under the provisions of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended (including Treasury Regulations and Revenue Rulings thereunder, the "Tax Code").

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF GREENE, VIRGINIA:

1. **Essential Governmental Purpose of Project**. The Board hereby finds and determines that the Project and the terms and conditions of the Lease, including the payment of rental payments to the Bank, as Lessor, are in the best interests of the County for the acquisition and equipping of the Project, including the lease purchase financing of the Project, and are in furtherance of essential governmental purposes.

In addition, as to the portion of the Project that constitutes the transit van and school buses, the County further finds and determines that such lease purchase financing arrangements will provide the most cost-effective means for the County to acquire and provide such personal property, as set forth in the County's 2021-2022 FY Capital Budget, for the benefit of, and use by, the School Board and the Greene County Public Schools. To such end, the County hereby directs that the transit van and school buses shall be titled in the name of the School Board in connection with its ownership, general operation, and maintenance of the transit van and school buses for the benefit of the Greene County Public Schools.

2. **Approval of Lease; Designation of Lease and Details**. The terms and provisions of the Lease as described at this meeting and as set forth in the Bank's lease purchase financing proposal dated October 27, 2021 and attached hereto, as may be amended, are hereby accepted and approved, including the payment of all or any portion of the costs of issuance and other costs relating to the Lease, filing fees (if any), escrow fees (if any), and any other amounts required under the Lease, either from original proceeds of the Lease, or from County funds, all in the discretion of the County Finance Director. As required by the Bank, the County and/or School Board, respectively, will be responsible for all costs of operation, maintenance, insurance, and taxes with respect to the Lease. Further upon commencement of the Lease and the Bank's payment of costs of the Project, security liens in favor of the Bank may be filed with respect to such personal property that comprises the Project, all in accordance with the requirements and procedures of the Virginia Department of Motor Vehicles.

The Lease will be dated the date of issuance and delivery thereof, and will be fully registered. The County Finance Director is hereby appointed as Registrar of the Lease, as required under Section 149 of the Tax Code.

The Board hereby elects a fully amortized lease term of approximately three years, if not sooner paid, with rental payments being made annually during the term of the Lease totaling a maximum aggregate principal amount not to exceed $597,000 and being computed at a tax-exempt, bank-qualified fixed rate of interest of 1.15% per annum. In the event closing is delayed and interest rates change, the Board approves a fixed rate of interest up to a maximum 1.50% per annum. The Board hereby acknowledges and affirms that the interest component of the rental to be paid to Lessor may be subject to upward adjustment during the term of the Lease in the event the federal corporate income tax rate is reduced (or the benefit of the interest income exclusion capped) or if the Lease is determined to be taxable or non-bank-qualified in accordance with the Tax Code to account for the reduced value of the exclusion by Lessor of the interest component of rental paid by the Board.

3. **Execution, Delivery and Performance of Lease, Other Documents**. The execution, delivery, and performance of the Lease and other legal documentation required by the Bank or legal counsel related to the Lease are hereby authorized. The Chair and Vice Chair of the Board, the County Administrator, and the Deputy County Administrator/Finance Director, any one or more of whom may act (collectively, the "County Representative"), are each hereby appointed as Authorized Representatives under the Lease, and, further, are each authorized and directed to execute, acknowledge, and deliver the Lease Documents and other related documentation as may be advised by legal counsel, together with any changes, insertions, and omissions as may be approved by any one or more of such individuals who will execute the Lease Documents, such approval to be conclusively evidenced by such execution and delivery thereof.

The Clerk or any Deputy Clerk of the Board is authorized to affix or to cause to be affixed the County seal to the Lease, if required, and to attest such seal. Each officer or agent of the County is further authorized and directed to do and perform such things and acts, as they deem necessary or appropriate to carry out the transactions authorized in this Resolution or contemplated by the Lease, including but not limited to such instruments and performance of acts as may be required in order for the Lease to qualify as a tax-exempt, bank-qualified lease purchase financing arrangement pursuant to the provisions of the Tax Code and the laws of the Commonwealth of Virginia. All of the foregoing acts previously performed by such officers or agents of the County are in all respects approved, ratified, and confirmed.

4. **Tax Compliance Matters**. The County hereby represents and covenants that the Project, and all proceeds thereof, will be used for the essential governmental purposes of the County and School Board. To the extent that the principal amount of the Lease, together with any proceeds thereof (including investment earnings, if any), exceeds the actual cost of the Project, the County hereby authorizes that any such additional amounts available under the Lease, if any, will be expended by the County for capital projects for essential governmental purposes, or as otherwise may be allowed or required under the Tax Code, including the optional prepayment of a portion of the outstanding amount of the Lease.

The County shall comply with the provisions of the Tax Code including the provisions of Section 148 of the Tax Code and applicable regulations relating to "arbitrage bonds" within the meaning of the Tax Code. The County further covenants that (a) the proceeds from the issuance and delivery of the Lease (including investment earnings thereon, if any), all as described under the Tax Code, will be expended as set forth in the Lease Documents, (b) the County shall comply with the covenants and representations contained in the Lease, and the provisions of the County's Post-Issuance Compliance Policy for Tax-Exempt Obligations (adopted by the Board on December 13, 2011), and (c) the County shall comply with the provisions of the Tax Code so that the interest component of the rental being paid by the County to Lessor will remain excludible from gross income for federal income tax purposes.

5. **Designation of Lease as "Bank-Qualified"**. At the request of the Bank, the County hereby designates the Lease as a "qualified tax-exempt obligation" within the meaning of Section 265(b)(3) of the Tax Code. The County affirms its reasonable expectation as to compliance with the related $10,000,000 limitations, including the covenant that the County reasonably anticipates that no more than aggregate $10,000,000 of tax-exempt obligations will be issued by the County, including any "subordinate" entities of the County or "on behalf of" entities thereof (within the meaning of the Tax Code) during the current Calendar Year 2021 in accordance with the "bank qualification" requirements of Section 265(b)(3) of the Tax Code.

6. **Reimbursement Matters**. The County hereby declares its intent to use a portion of the proceeds of the Lease to reimburse certain capital expenditures in connection with the Project, as required by federal tax laws. The County has paid or will cause to be paid, beginning no earlier than 60 days prior to adoption hereof, and will pay or cause to be paid, on and after the date hereof, certain capital expenditures (the "Expenditures") in connection with the Project. Accordingly, the County hereby declares its intent to reimburse itself, with all or any portion of the proceeds thereof for the Expenditures with respect to the Project made no earlier than 60 days prior to the adoption of this Resolution. The maximum aggregate principal amount of obligations in connection with the Project is reasonably anticipated not to exceed $597,000.

7. **Nature of Obligation**. It is to be understood that the Lease represents a rental arrangement between the County and the Bank. Nothing in this Resolution or the Lease shall constitute a debt of the County or School Board, and the Board shall not be obligated to make any payments under this Resolution or the Lease except from moneys appropriated therefor, from time to time, in the discretion of the Board.

8. **Effective Date**. This Resolution is effective upon its adoption.

DATED: November 9, 2021

BOARD OF SUPERVISORS OF
THE COUNTY OF GREENE, VIRGINIA

By: William Bryan Martin
Chair

Attachment: Truist Bank Proposal

CERTIFICATE OF VOTES

The undersigned hereby certifies that the foregoing constitutes a true and correct copy of the foregoing Resolution duly adopted by the Board of Supervisors of Greene County, Virginia, upon a roll-call vote at a regular meeting duly held and called on the date hereof, and that the recorded roll-call vote of the Board of Supervisors is as follows:

NAME	AYE	NAY	ABSTAIN	ABSENT
William Martin, Chair Stanardsville District	X			
Marie C. Durrier, Vice Chair Midway District	X			
Davis Lamb Ruckersville District	X			
Dale R. Herring At Large	X			
Steven Bowman Monroe District	X			

Dated: November 9, 2021

COUNTY OF GREENE, VIRGINIA

[SEAL]

Clerk/ Deputy Clerk of the Board of Supervisors

TRUIST

Truist Financial Corporation

Governmental Finance

2320 Cascade Point Blvd. Suite 600
Charlotte, North Carolina 28208
Phone (704) 954-1700
Fax (704) 954-1799

October 27, 2021

Tracy Morris
Finance Director
County of Greene
40 Celt Road
Stanardsville, VA 22973

Dear Tracy:

Truist Bank ("Lender") is pleased to offer this proposal for the financing requested by the County of Green, VA ("Borrower").

PROJECT:	Rolling Stock Lease Purchase
AMOUNT:	$596,275.00
TERM:	3 years
INTEREST RATE:	a. 1.15% b. 1.20%
TAX STATUS:	a. Tax Exempt, Bank Qualified b. Tax Exempt, Non-Bank Qualified
PAYMENTS:	Interest: Annual Principal: Annual
INTEREST RATE CALCULATION:	30/360
SECURITY:	Vehicles and equipment being purchased with the proceeds
PREPAYMENT TERMS:	Prepayable in whole at any time without penalty
RATE EXPIRATION:	December 10, 2021
FUNDING:	Proceeds will be deposited into an account held at Lender pending disbursement unless equipment is delivered prior to closing.

DOCUMENTATION: It will be the responsibility of the Borrower to retain and compensate bond counsel to appropriately structure and document the transaction in accordance with state and federal statutes. The financing documents shall include provisions that will outline appropriate changes to be implemented in the event that this transaction is determined to be taxable or non-bank qualified (if booked as bank qualified) in accordance with the Internal Revenue Service Code. All documentation must be deemed appropriate by BB&T before closing.

REPORTING REQUIREMENTS: Lender will require financial statements to be delivered within 270 days after the conclusion of each fiscal year-end throughout the term of the financing.

Should we become the successful proposer, we have attached the form of a resolution that your governing board can use to award the financing to Lender. If your board adopts this resolution, then Lender shall not require any further board action prior to closing the transaction.

Lender shall have the right to cancel this offer by notifying the Borrower of its election to do so (whether this offer has previously been accepted by the Borrower) if at any time prior to the closing there is a material adverse change in the Borrower's financial condition, if we discover adverse circumstances of which we are currently unaware, if we are unable to agree on acceptable documentation with the Borrower or if there is a change in law (or proposed change in law) that changes the economic effect of this financing to Lender.

Costs of counsel for the Borrower and any other costs will be the responsibility of the Borrower.

The stated, bank qualified, interest rate assumes that the Borrower expects to borrow no more than $10,000,000 in the current calendar year and that the financing will qualify as qualified tax-exempt financing under the Internal Revenue Code. The stated, non-bank qualified, interest rate assumes that the Borrower expects to borrow more than $10,000,000 in the current calendar year and that the financing will qualify as tax-exempt financing under the Internal Revenue Code. Lender reserves the right to terminate this bid or to negotiate a mutually acceptable interest rate if the financing is not tax-exempt financing.

We appreciate the opportunity to offer this financing proposal. Please call me at (3040 353-1635 with your questions and comments. We look forward to hearing from you.

Sincerely,
Russell R. Akers, II
Vice President

Truist Bank

Resolution Approving Financing Terms (bank qualified)

WHEREAS: The County of Greene, VA ("Borrower") has previously determined to undertake a project for the financing of vehicles and equipment (the "Project"), and the Finance Officer has now presented a proposal for the financing of such Project.

BE IT THEREFORE RESOLVED, as follows:

1. The Borrower hereby determines to finance the Project through Truist Bank ("Lender") in accordance with the proposal dated October 27, 2021. The amount financed shall not exceed $596,275.00 the annual interest rate (in the absence of default or change in tax status) shall not exceed 1.15%, and the financing term shall not exceed there (3) years from closing.

2. All financing contracts and all related documents for the closing of the financing (the "Financing Documents") shall be consistent with the foregoing terms. All officers and employees of the Borrower are hereby authorized and directed to execute and deliver any Financing Documents, and to take all such further action as they may consider necessary or desirable, to carry out the financing of the Project as contemplated by the proposal and this resolution.

3. The Finance Officer is hereby authorized and directed to hold executed copies of the Financing Documents until the conditions for the delivery of the Financing Documents have been completed to such officer's satisfaction. The Finance Officer is authorized to approve changes to any Financing Documents previously signed by Borrower officers or employees, provided that such changes shall not substantially alter the intent of such documents or certificates from the intent expressed in the forms executed by such officers. The Financing Documents shall be in such final forms as the Finance Officer shall approve, with the Finance Officer's release of any Financing Document for delivery constituting conclusive evidence of such officer's final approval of the Document's final form.

4. The Borrower shall not take or omit to take any action the taking or omission of which shall cause its interest payments on this financing to be includable in the gross income for federal income tax purposes of the registered owners of the interest payment obligations. The Borrower hereby designates its obligations to make principal and interest payments under the Financing Documents as "qualified tax-exempt obligations" for the purpose of Internal Revenue Code Section 265(b)(3)].

5. The Borrower intends that the adoption of this resolution will be a declaration of the Borrower's official intent to reimburse expenditures for the Project that are to be financed from the proceeds of the Lender financing described above. The Borrower intends that funds that have been advanced, or that may be advanced, from the Borrower's general fund or any other Borrower fund related to the Project, for project costs may be reimbursed from the financing proceeds.

6. All prior actions of Borrower officers in furtherance of the purposes of this resolution are hereby ratified, approved and confirmed. All other resolutions (or parts thereof) in conflict with this resolution are hereby repealed, to the extent of the conflict. This resolution shall take effect immediately.

Approved this 9th day of November, 2021

By: William Bryan Martin

Title: Chairman, Board of Supervisors

By: Mark B. Taylor

Title: County Administrator

SEAL

AN ORDINANCE TO AMEND CHAPTER 66, TAXATION, OF THE CODE OF THE COUNTY OF GREENE, VIRGINIA

BE IT ORDAINED By the Board of Supervisors of the County of Greene, Virginia, that Chapter 66, Taxation, is hereby amended as follows:

By Adding:
Sec. 66-345 Definitions.
Sec. 66-346 Levy and rate.
Sec. 66-347 Methods of collection.
Sec. 66-348 Registered agents.
Sec. 66-349 Requirements for retail dealers.
Sec. 66-350 Presumption of illegality; seizure of contraband goods, sealing/seizing of machines.
Sec. 66-351 Illegal acts.
Sec. 66-352 Jeopardy assessment.
Sec. 66-353 Erroneous assessment: notices and hearings in event of sealing of vending machines or seizure of contraband property.
Sec. 66-354 Disposal of seized property.
Sec. 66-355 Extensions.
Sec. 66-356 Penalty for violation of article.
Sec. 66-357 Each violation a separate offense.
Sec. 66-358 Severability.
Sec. 66-359 Application within towns.

Chapter 66 Taxation

Article XI Cigarette Tax

Sec. 66-345 Definitions.

For the purposes of this Article, the following words and phrases have the meanings respectively ascribed to them by this Section, except in those instances where the context clearly indicates a different meaning:

Board or *BRCTB* means the Blue Ridge Cigarette Tax Board, or its administrator, in cases where the Board has delegated its duties or authority to the administrator.

Cigarette has the meaning given in Virginia Code § 58.1-1000.

Cigarette Machine Operator means any individual, partnership or corporation engaged in the sale of packages of cigarettes from vending machines.

Dealer means both "retail dealer" and "wholesale dealer," as those terms are defined in Virginia Code § 58.1-1000.

Package means any container of cigarettes from which they are consumed by a user. Ordinarily, a package contains 20 cigarettes; however, "package" includes those containers in which fewer or more cigarettes are placed.

Registered agent means any person who pays the tax or makes the report imposed under this article.

Retail dealer has the meaning given in Virginia Code § 58.1-1000.

Sale or *sell* means the transfer of cigarettes from a dealer to another person, for consideration, and includes the use of vending machines.

Stamp has the meaning given in Virginia Code § 58.1-3832(2).

Storage or *store* has the meaning given in Virginia Code § 58.1-1000.

Use has the meaning given in Virginia Code § 58.1-1000.

Wholesale dealer has the meaning given in Virginia Code § 58.1-1000.

Sec. 66-346 Levy and rate.

A tax upon the sale or use of cigarettes within the County is hereby imposed, at a rate of $0.40 for each cigarette sold, stored, or received. The tax payable for each cigarette sold or used within the County shall be paid but once.

State law reference – Va. Code § 58.1-3830.

Sec. 66-347 Methods of collection.

A. Upon paying the tax imposed by this article, the taxpayer shall affix a stamp to the package for which the tax was paid, and shall report to the Board, in whatever form the Board provides. Stamps shall be affixed in such a manner that their removal will require continued application of water or steam. The report to the Board shall include the following:

   1. The quantity of cigarettes sold or delivered to:

      a. Each registered agent appointed by the Board for which no tax was collected;

      b. Each manufacturer's representative;

      c. Each person during the preceding calendar month;

   2. The quantity of BRCTB-stamped cigarettes on hand on the first and the last day of the preceding month, the quantity of BRCTB stamps received during that month, and the quantity of BRCTB-stamped cigarettes received during that month;

   3. The quantity of cigarettes on hand to which the BRCTB stamp had not been affixed on the first and last day of the preceding month, and the quantity of cigarettes received during that month to which the BRCTB stamp had not been affixed; and

   4. Any other information that the Board deems necessary to administer or enforce this article.

B. Each registered agent shall report and pay the tax to the Board by the 10th day of the following month and shall provide to the Board copies of all cigarette tax reports submitted to the Virginia Department of Taxation.

C. If a registered agent is unable to show the Board that it has purchased sufficient stamps, relative to the cigarettes that it sold or used, there is a presumption that those cigarettes were sold or used without the proper tax having been paid. The Board shall impose a penalty of 10 percent and may impose interest of 3/4 percent of the gross tax due per month.

D. If a registered agent files a false report, fails to file a report, or acts to evade payment of the tax, the Board shall assess the tax and impose a penalty not to exceed 50 percent of the tax due and interest of 3/4 percent of the gross tax due per month. These taxes, penalties, and interest are due within 10 days after the Board issues notice of the deficiency.

E. A registered agent that receives cigarettes not bearing the BRCTB stamp shall, within one hour of receipt, commence, and diligently complete, affixing the BRCTB stamp to each package.

F. A registered agent that has notified the Board that it holds cigarettes for sale outside the jurisdiction of the Board, may hold such cigarettes without affixing the stamps required by this article. Any such cigarettes shall be kept separate from the BRCTB cigarettes, in such a manner as to prevent their commingling.

G. A registered agent that loses untaxed cigarettes, whether by negligence, theft, or any other means, shall pay the tax imposed by this article.

H. Registered agents shall keep all records of cigarettes sold or used, whether stamped or unstamped, for three years, and shall make all such records available for examination by the Board.

State law reference – Va. Code §§ 58.1-3830, 3832.

Sec. 66-348 Registered agents.

A. Any person required to pay or report the tax under this article shall first file an application with the Board to qualify as a registered agent, in the manner specified by the Board, and provide a surety bond equal to 150 percent of its anticipated average monthly tax liability, made out by a surety company authorized to do business in Virginia. By filing an application, a person appoints the Board as its agent for service of process.

Upon receipt and review of an application and surety bond, the Board shall issue a registered agent permit to sell and use within the County.

B. When any registered agent's monthly report and payment of the tax is not received when due, a late reporting penalty of 10 percent of the tax due shall be assessed. The penalty shall be imposed on the day after the report and tax are due and, once it is imposed, it becomes a part of the tax. The Board may revoke or suspend any registered agent's permit for failure to timely report or pay the tax, or if the registered agent's surety bond becomes impaired for any reason.

C. All money collected as taxes under this article are held in trust by the dealer until remitted to the Board.

D. The Board may conduct audits to determine any variance between the number of stamps purchased and the number of stamps reported to have been purchased. An assessment shall be made for all unaccounted-for stamps. Assessment of registered agents located outside the jurisdiction of the Board shall be based upon the average sale by locality during the audit period. Assessments of registered agents located within the jurisdiction of the Board shall be based upon the tax rate of the jurisdiction in which they are located. A penalty for not reporting shall be assessed, in the same manner and amount as in subsection (b).

State law reference – Va. Code § 58.1-3832.

Sec. 66-349 Requirements for retail dealers.

A. Retail dealers shall purchase cigarettes only from a registered agent and give the registered agent the business trade name and address of the location where the cigarettes will be offered for sale to the public. Retail dealers cannot sell cigarettes that were previously purchased for personal use. Only licensed retail stores may sell cigarettes to the public. To be licensed, a retail store must have a valid Virginia state sales and use tax certificate and valid retail business license. Cigarettes must be purchased and stored separately for each business location. Retail dealers shall retain copies of cigarette purchase invoices and receipts for three years and provide them to the Board upon request. The Board may seize a retail dealer's cigarettes for failure to provide cigarette invoices or receipts, until it is able to verify that the tax has been paid. The Board shall seize cigarettes found without the appropriate stamp.

B. The Board may make a search of any location at which it reasonably suspects that cigarettes are kept, to ensure that all cigarettes are properly stamped.

State law reference – Va. Code § 58.1-3832.

Sec. 66-350 Presumption of illegality; seizure of contraband goods, sealing/seizing of machines.

A. If any person is found to possess cigarettes without the proper tax stamp affixed, there is a rebuttable presumption that such cigarettes are untaxed in violation of this article.

B. There is rebuttable presumption that cigarettes in a vending machine were placed there as an offer to sell. If a vending machine contains packages upon which the BRCTB stamp has not been affixed, or contains packages placed in a manner that does not allow inspection of the BRCTB stamp without opening the vending machine, there is a rebuttable presumption that the machine contains untaxed cigarettes in violation of this article.

C. Cigarettes, vending machines, stamps, and other goods violating this article are contraband goods and may be seized by the Board.

D. Additionally, the Board may seal a vending machine to prevent continued illegal sale or removal of cigarettes. The removal of a seal from a vending machine is a violation of this article.

E. The owner of a vending machine shall plainly mark it with the owner's name, address, and telephone number.

State law reference – Va. Code § 58.1-3832.

Sec. 66-351 Illegal acts.

It is a violation of this article for any person:

A. To make any act or omission for the purpose of evading the full or partial payment of the tax imposed by this article, or to fail to obey a lawful order issued under this article;

B. To falsely make, or cause to be made, an invoice or report; or to alter or counterfeit, or cause to be altered or counterfeited, any stamp; or to knowingly and willfully offer any false invoice or report, or altered or counterfeited stamp;

C. To sell or offer for sale cigarettes upon which the BRCTB stamp has not been affixed or upon which the tax has not been paid;

D. To use cigarettes upon which the BRCTB stamp has not been affixed or upon which the tax has not been paid; or

E. To transport or authorize the transportation of 1,200 cigarettes or more in the County upon which the BRCTB stamp has not been affixed or upon which the tax has not been paid, if they are:

   1. Not accompanied by a receipt or other document indicating the true name and address of the seller and purchaser and the brands and quantity of cigarettes;

2. Accompanied by a receipt or other document that is false;

3. Accompanied by a receipt or other document that fails to indicate that:

   a. The non-Virginia purchaser is authorized by the law of that other jurisdiction to possess the cigarettes, and on which the taxes imposed by that other jurisdiction have been paid; or

   b. The Virginia purchaser possesses a Virginia Sales and Use Tax Certificate and any license required by the locality of destination;

F. To refill with cigarettes a stamped package from which cigarettes have been removed;

G. To reuse or remove a stamp from a package with the intent to use it or cause it to be used again, after it has already been used to evidence the payment of the tax imposed by this article; or

H. To sell, offer for sale or distribute any loose or single cigarettes.

State law reference – Va. Code § 58.1-3832.

Sec. 66-352 Jeopardy assessment.

If the Board determines that the collection of a tax under this article would be jeopardized by delay, it shall assess the tax, along with penalties and interest, and mail or otherwise issue a notice of the assessment to the taxpayer, together with a demand for immediate payment. In such cases, immediate payment is required, regardless of the due date for paying and reporting the tax under this article.

State law reference – Va. Code §§ 58.1-3832, 58.1-3832.1.

Sec. 66-353 Erroneous assessment: notices and hearings in event of sealing of vending machines or seizure of contraband property.

A. Any person aggrieved by a tax, penalty, or interest assessment or by a seal or seizure under this article may request a hearing before the Board, in the manner provided by the Board.

B. The Board shall send notice within 24 hours of a seizure or sealing to each known holder of an interest in the property seized or sealed. Where the identity of a property interest holder is unknown at time of seizure or sealing, the Board shall post notice to a door or wall of the building that contained the seized or sealed property. The notice shall state the manner of requesting a hearing before the Board, as well as the affirmative defenses available under this section.

C. A hearing must be requested within 15 days of the date that notice was postmarked. The request must be on the form provided by the Board and set forth the reasons why the Board's action should be reversed. Within five days after receiving a request, the Board shall notify the requester, by the method selected on the request form, of the hearing date and time, where the Board will accept an informal presentation of evidence. The hearing shall be within 15 days of the date of that notification. A request for hearing shall be denied if the assessed tax, penalties, or interest has not been paid, or if the request is untimely. Within five days after the hearing, the Board shall notify the requester of its decision, by the method selected on the request form.

D. The Board shall grant appropriate relief if it determines that seized or sealed cigarettes were in the possession of a person other than the requester without the requester's consent. If the Board determines that a tax, penalty, or interest was erroneously assessed, it shall refund the amount erroneously assessed and shall return any property seized or sealed to the requester.

State law reference – Va. Code §§ 58.1-3832, 58.1-3832.1.

Sec. 66-354 Disposal of seized property.

Any seized property used to evade a tax imposed by this article may be disposed of by sale or other method the Board deems appropriate, after the owner has exhausted its appeals. The credit from any such sale shall not be credited to the owner.

State law reference – Va. Code § 58.1-3832.

Sec. 66-355 Extensions.

If the Board determines that good cause exists, it may grant an extension of up to 30 days to report or pay a tax. No interest or penalty shall accrue during such an extension.

State law reference – Va. Code § 58.1-3832.

Sec. 66-356 Penalty for violation of article.

A person convicted of violating a provision of this article shall be guilty of a misdemeanor, punished by a fine of not more than $2,500.00 or imprisonment for not more than 12 months, or both. Such person shall remain liable for any underlying tax, penalty, or interest.

State law reference – Va. Code § 58.1-3832.

Sec. 66-357 Each violation a separate offense.

Each violation of this article constitutes a separate offense. Each day that a violation continues constitutes a separate offense.

State law reference – Va. Code § 58.1-3832.

Sec. 66-358 Severability.

If any portion of this article is invalidated by a Court of competent jurisdiction, that decision shall not affect the remainder of the article; and the remainder of the article shall continue in full force and effect.

State law reference – Va. Code § 58.1-3832.

Sec. 66-359 Application within towns.

The tax imposed by this article shall not apply within the limits of towns. However, if the governing body of a town provides that the county cigarette tax, as well as the town cigarette tax, applies within that town, then the tax imposed by this article shall be imposed within that town.

State law reference – Va. Code § 58.1-3830(B).

This ordinance shall be effective on and after January 1, 2022.

I, Mark B. Taylor, do hereby certify that the foregoing writing is a true, correct copy of an Ordinance duly adopted by the Board of Supervisors of Greene County, Virginia, by a vote of 5 to 0, as recorded below, at a regular meeting held on November 9, 2021.

Mark B. Taylor

Clerk, Greene County Board of Supervisors

	Aye	Nay
Bill Martin	X	
Marie Durrer	X	
Davis Lamb	X	
Dale Herring	X	
Steve Bowman	X	

RESOLUTION TO ACCEPT AND APPROPRIATE FIFTY-ONE THOUSAND SIX HUNDRED SEVENTY-TWO DOLLARS FOR A PREMIUM PAY PERFORMANCE BONUS FOR COMPENSATION BOARD SWORN DEPUTY POSITIONS

WHEREAS, the Virginia General Assembly direct the State Compensation Board to award a premium pay performance bonus to compensation board sworn deputy positions; and

WHEREAS, the funds in the amount of fifty-one thousand six hundred seventy-two dollars ($51,672.00) need to be appropriated to the appropriate line item in the 2021-2022 budget of the County of Greene, Virginia.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Supervisors of the County of Greene, Virginia that fifty-one thousand six hundred seventy-two dollars ($51,672.00) be appropriated to the 2021-2022 budget of the County of Greene.

BE IT FURTHER RESOLVED that the County Administrator of the County of Greene, Virginia is authorized to make the appropriate accounting adjustments in the budget to do all things necessary to give this resolution effect.

Adopted this 9th day of November, 2021.

Motion: Dale Herring
Second: Davis Lamb

Recorded Vote:

Steve Bowman	Yes
Marie C. Durrer	Yes
Dale R. Herring	Yes
Davis Lamb	Yes
Bill Martin	Yes

William Bryan Martin
William Bryan Martin, Chair
Greene County Board of Supervisors

ATTEST: Mark B. Taylor
Mark B. Taylor, Clerk
Greene County Board of Supervisors

RESOLUTION TO ACCEPT AND APPROPRIATE FOUR HUNDRED SIX THOUSAND NINE HUNDRED SEVENTEEN DOLLARS FROM THE FEDERAL GOVERNMENT FOR A PREMIUM PAY PERFORMANCE BONUS FROM ARPA FUNDS

WHEREAS, Congress passed and the President signed the American Rescue Plan Act of 2021; and

WHEREAS, the County of Greene received funding and the funds will be used for qualifying expenditures incurred during the period that begins on March 1, 2021 and ends on December 24, 2024; and

WHEREAS, the following funds in the amount of four hundred six thousand nine hundred seventeen dollars ($406,917.00) need to be accepted and appropriated to be spent from Federal ARPA funds to provide a premium pay performance bonus for Greene County employees, the employees of Greene County Constitutional Officers, the employees of the Greene County Department of Social Services, and the employees of the Greene County Registrar in the 2021-2022 budget of the County of Greene, Virginia.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Supervisors of the County of Greene, Virginia that four hundred six thousand nine hundred seventeen dollars ($406,917.00) be appropriated to be spent from Federal ARPA funds to provide a premium pay performance bonus for Greene County employees, the employees of Greene County Constitutional Officers, the employees of the Greene County Department of Social Services, and the employees of the Greene County Registrar in the 2021-2022 budget of the County of Greene, Virginia.

BE IT FURTHER RESOLVED that the County Administrator of the County of Greene, Virginia is authorized to make the appropriate accounting adjustments in the budget and to do all things necessary to give this resolution effect.

Adopted this 9th day of November, 2021.

Motion: Steve Bowman
Second: Marie Durrer

Recorded Vote:

Steve Bowman	Yes
Marie C. Durrer	Yes
Dale R. Herring	Yes
Davis Lamb	Yes
Bill Martin	Yes

William Bryan Martin ATTEST: Mark B. Taylor

William B. Martin, Chair
Greene County Board of Supervisors

Mark B. Taylor, Clerk
Greene County Board of Supervisors

AN ORDINANCE TO ALLOW THE BOARD OF SUPERVISORS TO APPROVE A PREMIUM PAY PERFORMANCE BONUS FOR GREENE COUNTY EMPLOYEES

WHEREAS, on March 11, 2020 the World Health Organization declared the outbreak of the novel coronavirus, SARS-CoV-2, and the disease it causes, commonly referred to as COVID-19, a pandemic (for reference in this ordinance, the virus and disease that it causes are referred to as "COVID-19"); and

WHEREAS, on March 12, 2020, Governor Ralph S. Northam issued Executive Order Number Fifty-One ("EO-51") declaring a state of emergency for the Commonwealth of Virginia because of the COVID-19 pandemic; EO51 acknowledged the existence of a public health emergency arising from the COVID-19 pandemic and that it constitutes a "disaster" as defined by Virginia Code § 44-146.16 because of the public health threat presented by a communicable disease anticipated to spread; and

WHEREAS, on March 13, 2020, Greene County declared a local emergency because of the COVID-19 pandemic; and

WHERES, at a Special Session held in August, 2021, the Virginia General Assembly directed the award of a $3,000.00 bonus to certain state-funded local law enforcement and prison employees on the basis of their status as essential employees and the risk of direct or indirect exposure to Covid-19 that is inherent in their work; and

WHEREAS, as declared by Governor Northam in EO-51 and repeated frequently thereafter, all local government functions and employees are essential to maintaining the health and welfare of local citizens; and

WHEREAS, all Greene County employees, the employees of Greene County Constitutional Officers and employees of the Greene County Department of Social Services and the Greene County Registrar who have remained regularly at work throughout the Covid-19 pandemic have been no less essential and at the same risk of direct or indirect exposure to Covid-19 as those state-funded employees who have been awarded a bonus by the General Assembly; and

WHEREAS, all Greene County employees, the employees of the Greene County Constitutional Officers, and employees of the Greene County Department of Social Services and the Greene County Registrar who have remained regularly at work have continued to provide essential services to support the health and welfare of the residents of the County during the local emergency and the pandemic; and

WHEREAS, all Greene County personnel who have remained regularly at work have continued to perform their duties and provide vital services to County residents often at increased risk to their own health and safety whether by direct contact with citizens, customers, vendors and/or others or by contact with documents or things handled by such persons; and

WHEREAS, the Board of Supervisors appreciates and values Greene County employees and their hard work; and

WHEREAS, the Board of Supervisors wishes to specifically acknowledge the commitment and hard-work of employees related to the COVID-19 pandemic; and

WHEREAS, federal guidelines provide that premium pay bonuses for qualified employees may be paid out of American Rescue Plan Act ("ARPA") funds; and

WHEREAS, Virginia Code §15.2-1508 sets forth the procedure, including the adoption of an ordinance, by which the Board of Supervisors may provide for payment of monetary bonuses to county officers and employees.

NOW, THEREFORE, BE IT ORDAINED, by the Board of Supervisors of Greene County, Virginia that:

1. Monetary bonuses for employees shall be considered by the County Administrator and may be awarded based on the determination of the County Administrator, in a total amount not to exceed $458,589.00 ($51,672.00 for state-funded sworn deputies and $406,917.00 for Greene County employees, the employees of Greene County Constitutional Officers, the employees of the Greene County Department of Social Services and the employees of the Greene County Registrar) which amount is hereby appropriated and must be awarded no later than December 31, 2021 at the discretion of the County Administrator.

2. A "bonus" shall be defined as a lump-sum payment to an officer or employee that is not part of that employee's base salary.

3. Any permanent full-time or part-time employee may be eligible for a bonus, as determined by the County Administrator and appropriated by this Ordinance.

This amendment shall take effect immediately upon passage.

ADOPTED BY THE GREENE COUNTY BOARD OF SUPERVISORS ON NOVEMBER 9, 2021.

Motion: Steve Bowman

Second: Davis Lamb

Votes:

Martin	Yes
Durrer	Yes
Bowman	Yes
Herring	Yes
Lamb	Yes

William Bryan Martin

William Bryan Martin, Chairman
Greene County Board of Supervisors

ATTEST:

Mark B Taylor

Mark Taylor, Clerk
Greene County Board of Supervisors

A RESOLUTION OF THE GREENE COUNTY BOARD OF SUPERVISORS APPROVING OF THE COUNTY'S PARTICIPATION IN THE PROPOSED SETTLEMENT OF OPIOID-RELATED CLAIMS AGAINST MCKESSON, CARDINAL HEALTH, AMERISOURCEBERGEN, JANSSEN, AND THEIR RELATED CORPORATE ENTITIES, AND DIRECTING THE COUNTY ATTORNEY TO EXECUTE THE DOCUMENTS NECESSARY TO EFFECTUATE THE COUNTY'S PARTICIPATION IN THE SETTLEMENTS

WHEREAS, the opioid epidemic that has cost thousands of human lives across the country also impacts the Commonwealth of Virginia and its cities and counties by adversely impacting, amongst other things, the delivery of emergency medical, law enforcement, criminal justice, mental health and substance abuse services, and other services; and

WHEREAS, the Commonwealth of Virginia and its cities and counties have been required and will continue to be required to allocate substantial taxpayer dollars, resources, staff energy and time to address the damage the opioid epidemic has caused and continues to cause the citizens of Virginia; and

WHEREAS, settlement proposals have been negotiated that will cause McKesson, Cardinal Health, AmerisourceBergen, and Janssen to pay up to $26 billion nationwide to resolve opioid-related claims against them;

NOW THEREFORE BE IT RESOLVED that the Greene County Board of Supervisors, this 9th day of November, 2021, approves of the County's participation in the proposed settlement of opioid-related claims against McKesson, Cardinal Health, AmerisourceBergen, Janssen, and their related corporate entities, and directs the County Attorney to execute the documents necessary to effectuate the County's participation in the settlements, including the required release of claims against settling entities.

ADOPTED BY THE GREENE COUNTY BOARD OF SUPERVISORS ON NOVEMBER 9, 2021.

William Bryan Martin
Bill Martin, Chairman

Attest Mark B Taylor
Mark Taylor, County Administrator

Motion: Dale Herring
Second: Davis Lamb

Recorded Vote:

Bill Martin	Yes
Marie Durrer	Yes
Steve Bowman	Yes
Dale Herring	Yes
Davis Lamb	Yes

A RESOLUTION OF THE GREENE COUNTY BOARD OF SUPERVISORS APPROVING OF THE COUNTY'S PARTICIPATION IN THE VIRGINIA OPIOID ABATEMENT FUND AND SETTLEMENT ALLOCATION MEMORANDUM OF UNDERSTANDING ("MOU") AND DIRECTING THE COUNTY ATTORNEY TO EXECUTE THE DOCUMENTS NECESSARY TO EFFECTUATE THE COUNTY'S PARTICIPATION IN THE MOU

WHEREAS, the opioid epidemic that has cost thousands of human lives across the country also impacts the Commonwealth of Virginia and its cities and counties by adversely impacting, amongst other things, the delivery of emergency medical, law enforcement, criminal justice, mental health and substance abuse services, and other services; and

WHEREAS, the Commonwealth of Virginia and its cities and counties have been required and will continue to be required to allocate substantial taxpayer dollars, resources, staff energy and time to address the damage the opioid epidemic has caused and continues to cause the citizens of Virginia; and

WHEREAS, in order to advance their common interests, Virginia local governments and the Commonwealth of Virginia, through counsel, have extensively negotiated the terms of a memorandum of understanding relating to the allocation and use of litigation recoveries relating to the opioid epidemic;

NOW THEREFORE BE IT RESOLVED that the Greene County Board of Supervisors, this 9th day of November, 2021, hereby authorizes and approves of the Virginia Abatement Fund and Settlement Allocation Memorandum of Understanding ("MOU") attached hereto and incorporated by reference as Exhibit "A," and directs the County Attorney to execute the MOU.

ADOPTED BY THE GREENE COUNTY BOARD OF SUPERVISORS ON NOVEMBER 9, 2021.

William Bryan Martin
Bill Martin, Chairman

Attest Mark B Taylor
Mark Taylor, County Administrator

Motion: Dale Herring
Second: Marie Durrer

Recorded Vote:

Bill Martin	Yes
Marie Durrer	Yes
Steve Bowman	Yes
Dale Herring	Yes
Davis Lamb	Yes