

Minutes
Floyd County Board of Supervisors
Regular Meeting
February 13, 2025

1. Called to Order – Chairman Turman called the meeting to order at 8:30 am or soon thereafter.

2. Opening Prayer – The opening prayer was offered by Supervisor Bechtold.

3. Pledge of Allegiance – Supervisor Turman offered the Pledge of Allegiance.

4. Quorum – Linda Millsaps called the roll. A quorum was found.

PRESENT: Joe D. Turman, Chairman; Jerry W. Boothe, Vice Chairman Linda DeVito Kuchenbuch, Kalinda Bechtold, Levi Cox; (remote), Board Members; Linda Millsaps, County Administration, Kim Chiddo, Deputy County Administrator/CFO, and Danny Lowery IT Operations Manager to live stream and film the meeting.

5. Approval of Agenda –

On a motion by Supervisor Boothe, seconded by Supervisor Kuchenbuch and carried to approve the agenda as amended:

Note that Dr. Cromer will be remote due to hazardous road conditions. Chad Alls will be unable to attend and requested to reschedule for the March meeting. Eddie Worth and Lori Walden will not be attending today's meeting.

Add to new business: Resolution to extend the deadlines for payment of Certain Local taxes
Declaration of local emergency order for Floyd County Winter Weather
Emergency February 12, 2025.

6. Approval of Disbursements –

On a motion by Supervisor Boothe, seconded by Supervisor Kuchenbuch and unanimously carried to approve the disbursements as presented.

7. Approval of Minutes –

On a motion by Supervisor Kuchenbuch, seconded by Supervisor Bechtold and unanimously carried to approve the minutes from 01/28/2025.

Supervisor Kuchenbuch – yes
Supervisor Bechtold – yes
Supervisor Boothe – yes
Supervisor Cox – abstain
Supervisor Turman - yes

8. Presentations:

a. Dr. Cromer, Floyd County Superintendent

Dr. Cromer participated remotely. Discussed the following:

- Recognized Robotics Team. (5 students, began competing)
- Approved School Calendar
- Approved Course calendar. Added 2 additional courses
- Literacy scores increase
- Herd House – donated funds (secured metal building and going to work with a project manager)
- Budget work session. Waiting for the general assembly. In a better position than last year.

All the Board members shared there thanks and appreciation to the hard work of Dr. Cromer and her team.

b. David Clarke, Virginia Department of Transportation

Mr. Clarke gave an update on the following:

- Winter Storm Clean up
- Planning for a 6-year Road plan Hearing possibly in April. Discussion regarding meeting the 1st meeting in April to review the plan and then hold the Hearing on 04/23/2025.

Supervisor Bechtold thanked Mr. Clarke and his team for all the work they are doing especially now due to the storm.

Supervisor Boothe suggested that maybe Biochar would be interested in all the debris from the County from the storm.

Discussion regarding the Resolution of Route 58, road Abandonment. Mr. Clarke clarified some of the questions the board had.

On a motion by Supervisor Boothe, seconded by Supervisor Bechtold and unanimously carried to table the resolution until a new drawing/sketch is available.

Supervisor Turman thanked the VDOT team for all the work.

Dr. Millsaps noted seeing VDOT crews and thanked the VDOT team for their work.

c. Chad Alls, Director of the Department of Social Services, and David Hope, Family Services Supervisor.

a. Maintenance Rates and VEMAT

Mr. Alls asked to reschedule the presentation to March 11th, 2025.

d. Eddie Worth and Lori Walden Trail, Recovery Court – Not attending (reschedule)

e. Constitutional Officer

Sheriff Craig updated the board on the following:

- Christine Strother completed the academy
- Jeremiah Hassel is presently in the academy
- Sarah West resigned from the Animal Control position
- Working on Budget
 - 3% Raise
 - SRO grant is over \$28,200.00 additional salary needed.

Also noted that from 1:00 p.m. to 8:20 am there were 323 calls into dispatch. Winter Storm, trees, hazards, power lines, and road clearing have been going. Sheriff Craig wanted to thank all the community, Fire, EMS, citizens and all volunteers who have assisted in helping out.

f. Linda Millsaps, County Administrator
a. Assessment Process

Dr. Millsaps discussed the following, which was presented to the board and placed in their packet.

Park Model Homes
Background
February 12, 2025

As a part of the reassessment process several taxpayers have asked about the tax and assessment treatment of a class of homes known as "Park Model Homes". This document attempts to provide some background information on the issue

What is Park Model Home? There is no legal definition of a Park Model Home for the state of Virginia. It is generally known to be a type of Recreational Vehicle that looks similar a stick-built tiny home. When manufactured it generally has wheels and an axel, is 400 square feet or less, has no motor, and fits on US Interstate Roads. Our assessment company, Wingate and Associates, define a Park Model Manufactured Unit as "... specialty units primarily for recreational use. They are often described as "in between a recreational vehicle and a single section home."

How is a Park Model Home different from a Manufactured home?

The code of Virginia defines a "Manufactured home" as "a structure, transportable in one or more sections, that in the traveling mode is eight body feet or more in width or 40 body feet or more in length, or, when erected on site, is 320 or more square feet, and that is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air-conditioning, and electrical systems contained in the structure". § 55.1-1300. These structures are designed to be for long-term, permanent use. These structures must meet building standards that reflect that long-term focus. Those standards are set by the U.S. Department of Housing and Urban Development (HUD). A red "HUD" tag must be affixed to the home to qualify as a manufactured home under the law.

A Park Model Home generally complies with an ANSI standard A 119.5 on plumbing, propane, fire and life safety and construction or National Fire Protection Association standard 1192 on plumbing, propane and fire and life safety for recreational vehicles. The ANSI standards are created by the Recreation Vehicle Industry Association (RVIA) and not the federal or state government. The association requires that member manufacturers of all recreational vehicles, including park model RVs, to affix a RVIA standards program seal to every unit they build in their factories. These standards are different than the HUD standards and are often less stringent. That is because the HUD standards are designed for permanent housing while traditionally a Park Model Home is designed to be semi-permanent (seasonal, recreation, second home) and usually intended for recreational use.

Why do these differences make a difference in local taxes?

It makes a difference first in the tax rate applied by the local government.

In Virginia, as in most states, a manufactured home owner can surrender their title to the home, affix it permanently to a foundation on property they own, add an appropriate "skirt" and have the property taxed at the real estate rate.

Because a Park Model Home is defined as a Recreational Vehicle (RV) it is categorized as personal property, like a car or truck, and is taxed at the personal property tax rate. The personal property tax rate is generally higher than the real estate tax rate.

Another key difference is the valuation of the home. Real property has a value for tax purposes based on the effective market value of the property. This value often stays the same or increases over time. By contrast, personal property generally depreciates in value significantly over time. This means that the tax value, and associated tax, will likely be significantly higher in the first years of ownership than years later.

How do other states and counties deal with Park Model Homes?

For the most part the states classify these homes as personal property, since they are effectively recreational vehicles. This often limits where these homes can be placed permanently, particularly when a community has zoning or other similar ordinances. Recently Maine modified their laws to allow park model homes to be classified as real property in a manner similar to manufactured homes. (In addition to modifications to remove the wheels and axles, it must still be on land owned by the homeowner).

The Commissioner of Revenue recently asked several of her counterparts how they were treating park model homes for purposes of taxation. Her research indicates that while it is always classified as personal property, some areas are defining it as a special class, and are taxing it at the real estate tax rate (generally lower) than the general personal property tax rate. Our third-party assessment firm indicates that, to their knowledge, very few counties in Virginia have elected to offer park model homes alternative rates.

Mr. Durbin explained the current practice. Further discussion ensued with questions regarding how to classify these and current practices.

The Commissioner of Revenue, Lisa Baker participated remotely. Mrs. Baker updated the board of the county's current status and explained what the surrounding area is doing regarding the tax rate and how it is calculated.

Dr. Millsaps also presented the following:

The Virginia Reassessment Process

February 11, 2025
Dr. Linda S. Millsaps
County Administrator

Questions Answered Today



WHAT IS REAL ESTATE REASSESSMENT AND WHY DO WE HAVE ONE?



WHAT'S ALL THIS ABOUT "FAIR MARKET VALUE"?



DOES THE INCREASE IN MY APPRAISAL MEAN MY TAXES ARE GOING UP ... AND BY HOW MUCH?



WHO IS RESPONSIBLE FOR WHAT?



WHAT ARE MY NEXT STEPS IF I DON'T AGREE WITH MY ASSESSMENT?

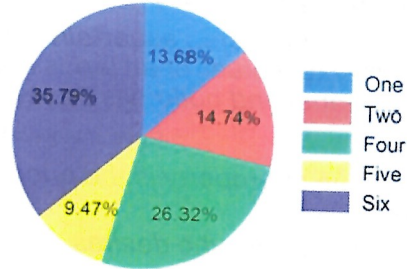
What is real estate reassessment and why do we have one?

- Re-assessment is the process of determining “**fair market value**” of property in a locality.
- In Virginia, “**Fair Market Value**” is “the price which it will bring when it is offered for sale by one who desires, but is not obligated, to sell it, and bought by one who is under no necessity of having it”

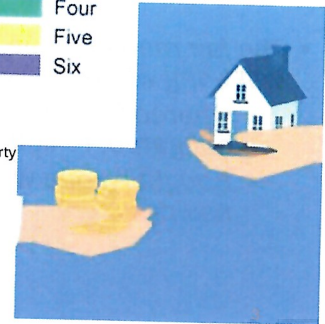
Tuckahoe Women's Club v. City of Richmond 119 Va. 734, 101 S.E. d571 (105)

- Generally, every five or six years for counties of our size.

Reassessment frequency - Counties



Virginia Tech Extension, Virginia Property Tax Reassessment Overview, 2024



What is real estate reassessment and why do we have one?

1. The Constitution of Virginia, in Article X, **mandates** it:

- All property shall be taxed (unless specifically excluded)
- All taxes shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax.
- All assessments of real estate shall be at fair market value except for:
 - those assessments of certain real state devoted to agricultural, horticultural, forest and open space uses, which may be granted preferential assessments.



2. It allows for the distribution of the cost of government on an equalized basis between landowners.
3. Supports the fiscal well-being of the local government.
4. Impacts the ability to secure bonds financing and improves the county's effective "credit score".
5. Impacts how much funding the county receives from the Commonwealth to fund schools.

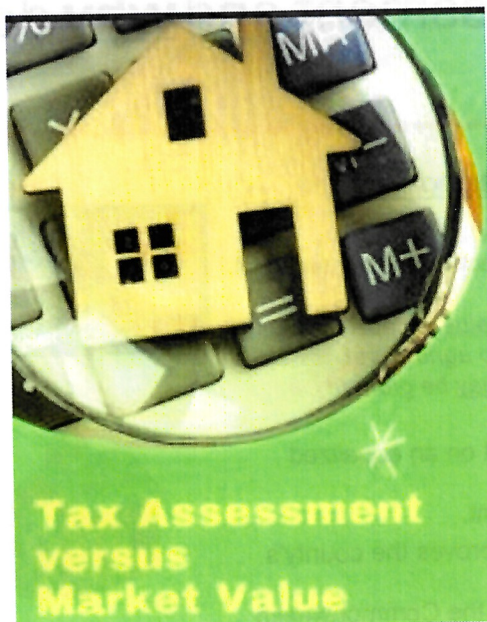


What's all this about "fair market value"?

- The term is used in the State Constitution, the Code of Virginia, and the Virginia Courts.
- *"Every assessor or appraiser ... ascertain and assess the "fair market value" of all lands and lots ... with the improvements and buildings thereon".*
Code of Virginia 58.1-32-80
- *The fair market value of property is the price which it will bring when:*
 - *Offered for sale by one who desires, but is not obligated, to sell it and*
 - *Bought by one who is under no necessity of having it*



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What's all this about "fair market value"?

- What some one is willing to pay, and accept, for a given property.
- Without pressure.
- Without special relationship.
- Often represented by "arms-length" sale (think MLS).
- Generally, reflects the "highest and best use" of the property.
- Can be sales prices but sometimes is not.

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Does the Increase in My Appraisal mean my taxes are going up ... and by how much?



- Good News:
 - Your tax is NOT your new property value X the existing tax rate.
 - Your tax is your NEW property tax value X a NEW rate to be set by the Board of Supervisors.
 - That rate is likely to be LOWER than the current rate.
- The Rules:
 - Tax levies must be based on 100% of appraised value
 - The Board must LOWER the tax rate, so it only generates up to 101% of the previous year.
 - If the tax rate proposed will result in more than 101% of last year's revenue, the governing body MUST
 - Advertise the new rate
 - Have a Public Hearing

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So wait,
who is
responsible
for what?

The Board of Supervisors

- Selects the professional assessor (Wingate Appraisal Service)
- Pay the assessor for their work
- Set a new tax rate once the assessment is complete
- Note: The Board of Supervisors has no "legal concern" in the process

The Professional Assessor

- Visits properties, takes pictures, and develops values
- Conduct initial hearings (conversations) around taxpayer concerns with their new value
- Can make adjustments **up or down** based on additional information
- Files copies of the completed reassessment with the Clerk of Court, the Commission of Revenue, the local Board of Equalization, and the Virginia Department of Taxation

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So wait, who is responsible for what?

The Board of Equalization

- A citizen board appointed by the Board of Supervisors
- Trained by the Virginia Department of Taxation
- Next step after the hearing with the professional assessor
- Hears complaints from taxpayers and from the Board of Supervisors
- May revise individual assessments up or down to **attain uniformity in assessment and equal distribution of the county tax burden.**
- A property owner can appeal their decision to Circuit Court

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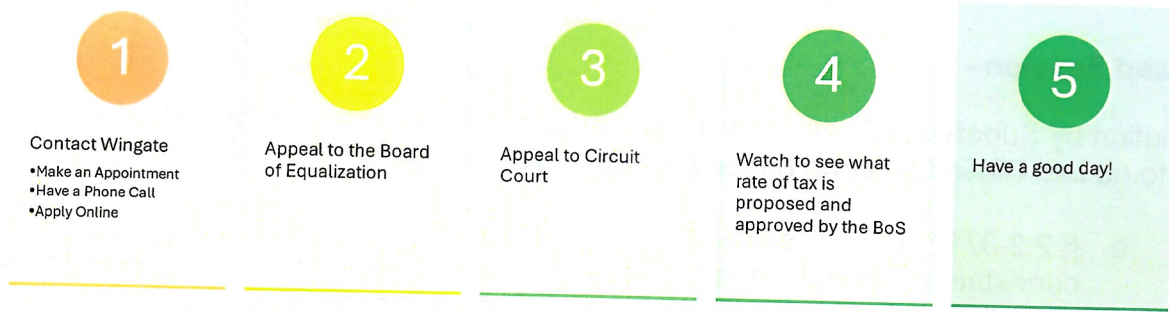
Where are we in the process now?

- The professional assessors are meeting with owners now:
 - Phone call
 - In person visit (prefer appointment but will allow walk -ins as time and space allow)
 - On-line appeal form
- This will continue for about one more week
- After that time the process will move to the Board of Equalization
- Our professional assessors report that they are on track to conduct approximately 250 conversations (includes phone, in -person, and on-line)
 - This is about 3% of appraisals, which is on track with what they see in most localities.



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What are my next Steps if I don't agree with my assessment?



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9. Public Comments:

No public comments at this time.

10. Old Business:

a. Appointment of the Ninth District Economic Development Board Member, two-year term, beginning 01/2025-01/2027

On a motion by Supervisor Boothe, Seconded by Supervisor Bechtold and unanimously carried to approve the appointment of Leon Moore to the Ninth District Economic Development Board Member for a two-year term beginning January 28, 2025 – January 28, 2027.

b. Commonwealth Calendar 2025

On a motion by Supervisor Boothe, seconded by Supervisor Kuchenbuch and unanimously carried to approve the full days off on both 11/26/2025 and 12/24/2025, (additional fours per day, per the commonwealth calendar).

c. Property Address Ordinance

On a motion by Supervisor Boothe and seconded by Supervisor Kuchenbuch and unanimously carried to authorize staff by setting the appropriate advertised date, by code, in the Month of March for a public hearing for Property Address Ordinance.

12. Closed Session -

On a motion by Supervisor Boothe, Seconded by Supervisor Kuchenbuch and unanimously carried to go into Closed Session under § 2.2-3711 A.1

- a. § 2.2-3711 A.1 - Discussion, consideration, or interviews of prospective candidates for employment; assignment, appointment, promotion, performance, demotion, salaries, disciplining, or resignation of specific public officers, appointees, or employees of any public body; and evaluation of the performance of departments or schools of public institutions of higher education where such evaluation will necessarily involve discussion of the performance of specific individuals. Any teacher shall be permitted to be present during a closed meeting in which there is a discussion or consideration of a disciplinary matter that involves the teacher and some student, and the student involved in the matter is present, provided the teacher makes a written request to be present to the presiding officer of the appropriate board. Nothing in this subdivision, however, shall be construed to authorize a closed meeting by a local governing body or an elected school board to discuss compensation matters that affect the membership of such body or board collectively. Appointment

On a motion by Supervisor Kuchenbuch, Seconded by Supervisor Bechtold and unanimously carried, the approval to come out of closed session.

On a motion by Supervisor Boothe, Seconded by Supervisor Bechtold and unanimously carried to approve the certification that only discussed what the Board went into closed session for.

Supervisor Boothe – yes
Supervisor Bechtold – yes
Supervisor Kuchenbuch – yes
Supervisor Cox – yes
Supervisor Turman - yes

13. New Business

a. Transfer Station Fees

On a motion by Supervisor Boothe, seconded by Supervisor Bechtold and unanimously carried to approve proposed new Transfer Station fees with the following changes: Small Tire - \$3.00, Construction Material - \$70.00, and unbag Furniture \$0.00.

b. FEMA update

Lydeana Martin gave an overview of the FEMA application process.

The board expressed thanks to the staff for all the work that went into this.

On a motion by Supervisor Boothe, seconded by Supervisor Kuchenbuch and unanimously carried to approve local match to up to \$52,000.00 and the appropriate staff signature for the Floyd County Water and Wastewater Generators (Grant 4831 Hurricane Helene)

c. Resolution to Extend The Deadline For Payment of Certain Local Taxes

On a motion by Supervisor Boothe, seconded by Supervisor Kuchenbuch and carried unanimously to approve the Resolution to extend the deadlines for payment of certain local taxes.

d. Resolution Confirming Declaration of Local Emergency Due to Severe Winter Storms.

On a motion by Supervisor Boothe, seconded by Supervisor Bechtold and carried unanimously to approve the Resolution of the Declaration of Local Emergency Due to Severe Winter Storms.

14. County Administrators Report

- a. Trash Truck Financing Update
- b. Housing Awards
- c. Parks and Recreation update
- d. Tourism update
- e. Meeting with Dr. Cromer
- f. Green box site Opportunity
- g. Indian Valley Update
- h. Floyd Emergency Fair 2025

The following PowerPoint was presented and discussed at various times during the meeting:



Board of Supervisors Meeting

February 13, 2025

10/22/2024

Agenda: Meeting Opening

Board Room, County Administration Building, 202 E. Main Street,
Floyd, VA

8:30 a.m. – (or soon thereafter)

1. Call to Order
2. Opening Prayer
3. Pledge of Allegiance
4. Quorum
5. Approval of Agenda **(Action Item)**
6. Approval of Disbursements **(Action Item)**
7. Approval of Minutes **(Action Item)**



February 13,
2025

10/22/2024

8. Presentations

- a. 8:40 a.m. - Dr. Cromer, Floyd County Superintendent
- b. 8:55 a.m. – David Clarke, Virginia Department of Transportation
 - i. Rt. 58 Road Abandonment (**Action Item**)
- c. 9:15 a.m. – Chad Alls, Director of the Department of Social Services, and David Hope, Family Services Supervisor, Maintenance Rates and VEMAT
- d. 9:30 a.m. – Eddie Worth and Lori Walden Trail, Recovery Court
- e. 9:45 a.m. - Constitutional Officers
- f. 10:00 a.m. – Dr. Linda Millsaps, Floyd County Administrator, Assessment Process (Park Model Homes)

FLOYD
VIRGINIA

February 13,
2025

10/22/2024

9. Public Comments

Limit Comments to 4 minutes
One way Communication
Alert Staff to Any ADA Needs

FLOYD
VIRGINIA

February 13,
2025

10/22/2024

10. Old Business

- a. Appointment of the Ninth District Economic Development Board Member, two-year term, beginning 01/2025 – 01/2027
- b. Commonwealth Calendar 2025 (Action Item)
- c. Property Address Ordinance – Steve Durban

FLOYD
VIRGINIA

February 13,
2025



10/22/2024

11. Closed Session

- a. § 2.2-3711 A. 1 Discussion, consideration, or interviews of prospective candidates for employment; assignment, appointment, promotion, performance, demotion, salaries, disciplining, or resignation of specific public officers, appointees, or employees of any public body; and evaluation of performance of departments or schools of public institutions of higher education where such evaluation will necessarily involve discussion of the performance of specific individuals.
Appointment

FLOYD
VIRGINIA

February 13,
2025



10/22/2024

12. New Business

- a. Trash Truck Purchase (Action Item)
- b. FEMA Update
- c. Resolution for penalties and interest
- d. Ratify Emergency Declaration

FLOYD
VIRGINIA

February 13,
2025



10/22/2024

13. Board Time



FLOYD
VIRGINIA

February 13,
2025

10/22/2024

14. County Administrator's Report

- a. Trash Truck financing update
- b. Housing Awards
- c. Parks and Recreation Update
- d. Tourism Update
- e. Meeting with Dr. Cromer
- f. Green Box Site Opportunity
- g. Indian Valley Update
- h. Floyd Emergency Fair 2025
- i. Emergency Update

FLOYD
VIRGINIA

February 13,
2025

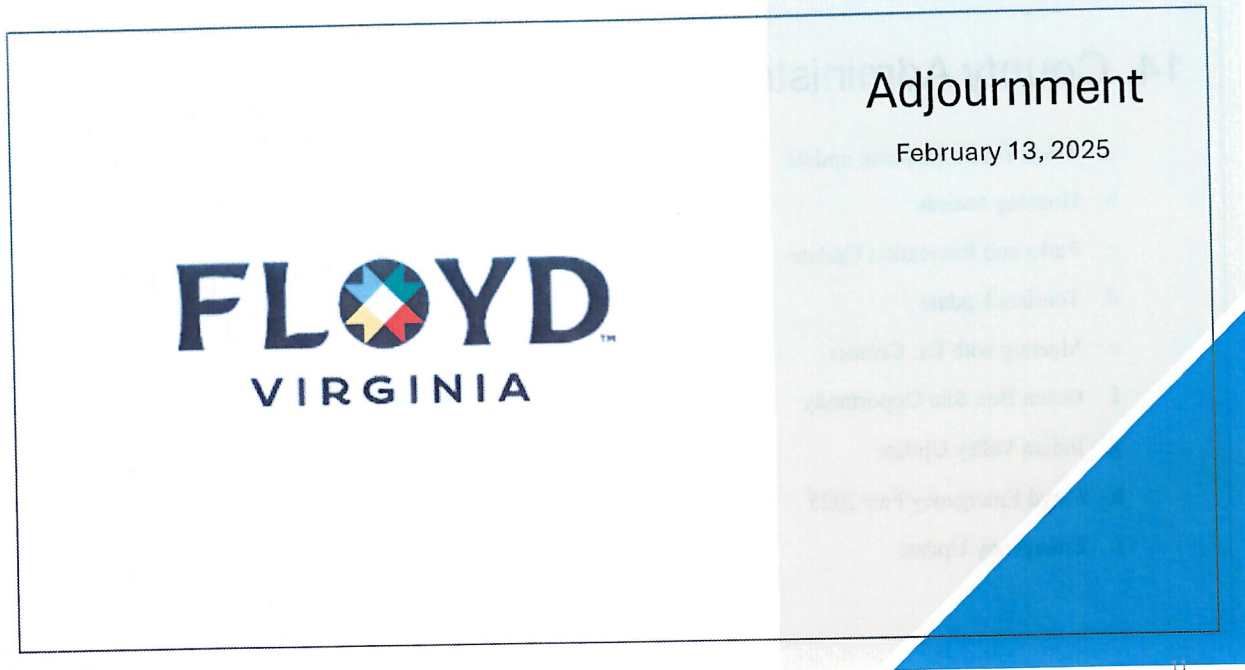
10/22/2024

15. Correspondence

FLOYD
VIRGINIA

February 13,
2025

10/22/2024




10/22/2024

16. Correspondence

The Deputy County Administrator/CFO read the contents of the correspondence folder.

17. Adjournment – On a motion by Supervisor Boothe, Seconded by Supervisor Bechtold, and passed unanimously, the Board voted to adjourn until the next meeting on 02/25/2025 at 6:00 p.m. (or soon thereafter).


Chairman, Joe Turman


County Administrator Linda Millsaps