

April 21, 2026

At the regular meeting of the Board of Supervisors of Prince Edward County, held at the Court House, thereof, on Tuesday, the 21st day of April, 2026, at 7:00 p.m., there were present:

Pattie Cooper-Jones
J. David Emert
Llew W. Gilliam, Jr.
E. Harrison Jones
Odessa H. Pride
Jerry R. Townsend
Cannon Watson

Absent: Victor “Bill” Jenkins

Also present: Douglas P. Stanley, County Administrator; Sarah Elam Puckett, Assistant County Administrator; Crystal Baker, Finance Manager; and Trey Pyle, Emergency Management Coordinator.

Chairman Jones called the special meeting to order.

Chairman Jones offered the invocation and led the Pledge of Allegiance.

Supervisor Townsend made the following statement:

As a member of the Prince Edward County Board of Supervisors, I, Jerry Townsend, am disclosing that I have a personal interest in the transactions under Agenda Item 5-B, Approval of the FY 27 School Budget, and Agenda Item 5-C, Approval of the FY 27 County Budget, on the April 21, 2026 Board Agenda.

My wife is an employee of the Prince Edward County Public Schools, and I am an employee of the Piedmont Regional Jail, both of which are funded by the FY 27 County Budget.

In accordance with Section 2.2-3112(B)(1) of the Code of Virginia, I am able to participate in the discussion and vote on this agenda item, both objectively and in the public interest, as the County Budget and School Budgets affects a group of more than three employees of the schools and the Piedmont Regional Jail.

I have filed a declaration of disclosure with the Clerk of the Board of Supervisors, a copy of which is available for public review.

In Re: Consideration of 2026 Tax Levies and FY27 Prince Edward County Budget

Mr. Stanley stated the Board held a Public Hearing on April 14, 2026, at 7:00 p.m. on the proposed Tax Levies and County and School FY2026-2027 Budgets.

Mr. Stanley then reviewed the Final Budget Notes:

- Budget includes an across the board 2.0% Cost of Living Adjustment (COLA) and 2.5% merit increase for ALL employees. 18 employees have been identified for a 1-2 step merit increase.
- The proposed budget is balanced at a real estate rate of \$0.39 and a personal property rate of \$4.50 (current rates).
- We have included a 10% increase for employee Health Insurance costs.
- Outside agency budgets have been included as recommended by the Board of Supervisors.
- Prince Edward Sheriff's Office:
 - Courts Part-time Increase (\$140,000 to \$160,000)
 - Maintenance Service Contracts (\$145,340 to \$178,607)
 - Joint Communications - \$346,126
 - Radio System Debt Service - \$369,417 (County Portion)
 - Communications Tower Leasing - \$30,600
- Fire and Rescue:
 - Meherrin EMS Increase (\$25,000 to \$35,000)
 - EMS Insurance increase (\$20,000 - \$25,000)
 - VFD Insurance Contributions (\$60,000 to \$80,000, \$12,500/Dept + \$5,000 /Farmville)
 - Maintenance Contract (Hose Testing) \$30,300
 - Reporting Software \$20,000
- IT Department:
 - AS400 Replacement (\$32,500)
- Reassessment to maintain 4-Year Cycle (\$125,000)
- Regional Economic Development Initiative (\$54,818)
- Piedmont Regional Jail Increase (\$1,600,000 to \$1,800,000)
- School CIP Funding increase (\$650,000 to \$700,000)
- Solid Waste
 - Paving (\$45,000)
 - New scale house (\$26,000)
- CIP - (\$508,708)
- Sandy River
 - Engineering (\$100,000)
 - Legal (\$17,500)
 - Debt Service (\$350,000)
- Contingency Funding (\$114,258)

Supervisor Cooper-Jones made a motion, seconded by Supervisor Emert, to adopt the Resolution to Impose

Tax Levies for Calendar Year 2026, as advertised; the motion carried:

Aye:	Pattie Cooper-Jones J. David Emert Llew W. Gilliam, Jr. E. Harrison Jones Odessa H. Pride Jerry R. Townsend Cannon Watson	Nay: None
Absent:	Victor "Bill" Jenkins	

A Resolution to Impose Tax Levies For Calendar Year 2026

Whereas, the Prince Edward County Board of Supervisors establishes the levies for the County of Prince Edward, Virginia; and

Whereas, for calendar year 2026, beginning January 1, 2026 and ending December 31, 2026, the Board of Supervisors has duly advertised and on April 14, 2026 held a public hearing on the subject tax levies;

Now, Therefore, Be It Resolved, by the Board of Supervisors of the County of Prince Edward that the following tax levies be, and hereby are, imposed for the calendar year 2026:

Levy	Nominal Tax Rate (per \$100 of assessed valuation)	Value Used for Assessment Purposes	Effective Tax Rate (per \$100 of assessed valuation)
Real Estate	\$0.39	Fair Market Value	\$0.39
Mobile Homes	\$0.39	Fair Market Value	\$0.39
Merchant’s Capital	\$0.70	100% of Original Cost	\$0.70
Tangible Personal Property – Motor Vehicles	\$4.50	N.A.D.A. Guide, Loan Value	\$4.50
Tangible Personal Property – Business Furniture & Fixtures	\$4.50	20% of Original Cost	\$0.90
Tangible Personal Property – Heavy Equipment	\$4.50	20% of Original Cost	\$0.90
Machinery & Tools	\$4.20	10% of Original Cost	\$0.42
Personal Property – Data Center	\$1.00	50%/Y1, 40%/Y2, 30%/Y3, 20%/Yr, 10%/Y5+	\$0.50
Farm Machinery & Equipment	\$0.00	----	\$0.00
Emergency Medical Service Levy			
Real Estate	\$0.01	Fair Market Value	\$0.01
Mobile Homes	\$0.01	Fair Market Value	\$0.01
Tangible Personal Property – Motor Vehicles	\$0.10	N.A.D.A. Guide, Loan Value	\$0.10
Tangible Personal Property – Business Furniture & Fixtures	\$0.10	20% of Original Cost	\$0.02
Tangible Personal Property – Heavy Equipment	\$0.10	20% of Original Cost	\$0.02
Additional Special Levy – Poplar Hill CDA District Only			
Levy	Nominal Tax Rate (per \$100 of assessed valuation)	Value Used for Assessment Purposes	Effective Tax Rate (per \$100 of assessed valuation)
Poplar Hill CDA Real Estate Special Levy	\$1.00	Fair Market Value	\$1.00

Supervisor Cooper-Jones made a motion, seconded by Supervisor Emert, to approve the FY27 Prince Edward County School Budget and adopt the Resolution to Approve the FY27 Prince Edward County Budget for \$131,660,584 as proposed; the motion carried:

Aye: Pattie Cooper-Jones
J. David Emert
Llew W. Gilliam, Jr.
E. Harrison Jones
Odessa H. Pride
Jerry R. Townsend
Cannon Watson
Absent: Victor "Bill" Jenkins
Nay: None

FY 27 Prince Edward County School Budget

School Fund – The total for the School Fund is \$35,857,843 of which \$13,176,158 is local revenue as a transfer from the County General Fund.

School Cafeteria Fund – The total for the School Cafeteria Fund is \$1,885,000 of which \$0.00 is local revenue as a transfer from the County General Fund.

This provides for an overall FY26 Prince Edward County School Budget in the amount of \$37,742,843.

A Resolution to Approve the FY27 Prince Edward County Budget

WHEREAS, it is the responsibility of the Prince Edward County Board of Supervisors to approve and control the fiscal plan for the County of Prince Edward, Virginia for Fiscal Year 2027 (FY27); and

WHEREAS, on February 17, 2026 the Board of Supervisors provided guidance to the County Administrator on the development of the FY27 Budget; and

WHEREAS, on March 10, 2026 the County Administrator submitted to the Board of Supervisors the Proposed FY27 Budget; and

WHEREAS, the Board of Supervisors has conducted a total of six meetings/work sessions on the FY27 County Budget; and

WHEREAS, the Board of Supervisors has received citizen input on the proposed budget and proposed tax rates at a duly advertised Public Hearing held April 14, 2026 and

WHEREAS, it is the intent of the Board of Supervisors that departments and agencies shall adhere to the budgeted funds in accordance with departmental budgets presented by the County Administrator and amended by the Board of Supervisors;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of the County of Prince Edward, that the FY27 Budget for Prince Edward County of \$131,660,584 is hereby approved and effective July 1, 2026.

In Re: Finance Committee Recommendation - Personal Property Tax Rate for Vehicles Owned/Leased by Qualifying Active Volunteer Fire & EMS

At its April meeting, the Board approved the amendments to Chapter 70, Taxation, of the County Code to add Section 70-7 which creates a separate tax classification for motor vehicles owned or leased by active volunteer

members of county volunteer fire department and rescue squads and provides authority of implementation by the Commissioner of the Revenue and each volunteer agency.

The Board referred to the Finance Committee a request to review tax rate options and bring a recommendation back to the full Board.

Trey Pyle stated the Finance Committee (Supervisor Jones - Chair, Supervisor Cooper-Jones, and Supervisor Watson) met April 21, 2026 at 6:00 p.m. and recommends to the Board advertising a personal property tax rate of \$0.01/\$100 for the classification of motor vehicles owned by qualifying active volunteer members of County Fire Departments and Rescue Squads.

Chairman Jones asked if that is the lowest rate possible; Mr. Pyle said that is the lowest rate.

Supervisor Cooper-Jones made a motion, seconded by Supervisor Emert, to accept the recommendation of the Finance Committee and authorize advertising a personal property tax rate of \$0.01/\$100 for the classification of motor vehicles under Section 70-7 of the County Code, for a public hearing at the May 12th Board meeting; the motion carried:

Aye:	Pattie Cooper-Jones J. David Emert E. Harrison Jones Odessa H. Pride Jerry R. Townsend Cannon Watson	Nay:	None	Abstain:	Llew W. Gilliam, Jr.
Absent:	Victor "Bill" Jenkins				

Chairman Jones asked about the status of tax collections. Mr. Stanley said there is approximately \$3.4 million in outstanding tax collections; he said the number has increased over the past five years. He said it may be more difficult to get garnishments after recent changes to the State Code. He noted other localities publish delinquent accounts in the newspapers or online.

Supervisor Emert asked if that was several or if it was a majority of people. Mr. Stanley said there is one commercial entity that owes a significant [amount].

Supervisor Cooper-Jones suggested speaking with the Treasurer about posting the delinquencies in the newspaper.

Supervisor Gilliam left the meeting at this time.

Discussion regarding delinquent tax accounts followed.

On motion of Supervisor Emert, seconded by Supervisor Cooper-Jones, and adopted by the following vote:

Aye:	Pattie Cooper-Jones	Nay:	None
	J. David Emert		
	E. Harrison Jones		
	Odessa H. Pride		
	Jerry R. Townsend		
	Cannon Watson		
Absent:	Llew W. Gilliam, Jr, Victor "Bill" Jenkins		

the meeting was adjourned at 7:15 p.m.