



**Franklin City Council Agenda**  
**April 27, 2020**  
**Franklin City Hall Council Chambers**  
**207 West 2<sup>nd</sup> Avenue**

**7:00 P.M.**  
**Regular Meeting**

**CALL TO ORDER. . . . . MAYOR FRANK M. RABIL**

**PLEASE TURN OFF CELL PHONES. . . . . MAYOR FRANK M. RABIL**

**PLEDGE OF ALLEGIANCE**

**CITIZEN'S TIME**

**AMENDMENTS TO AGENDA**

**1. CONSENT AGENDA:**

- A. Approval of April 13, 2020 budget work session and regular meeting minutes.
- B. Animal Care and Control Resolution 2020-06
- C. National Telecommunicators Week Resolution 2020-07

**2. FINANCIAL MATTERS**

- A. Budget Amendment 2020-12
- B. Consideration of the Franklin City Public Schools Budget
- C. BBT Franchise Payment

**3. OLD/ NEW BUSINESS:**

- A. Franklin Redevelopment and Housing Authority Removal Resolution 2020-08
- B. Courthouse Update
- C. City Manager's Report

**4. COUNCIL/STAFF REPORTS ON BOARDS/COMMISSIONS**

**5. CLOSED SESSION**

I move that the City of Franklin, Virginia City Council adjourn into a closed meeting pursuant to Virginia Code Section 2.2-3711-A-1, to discuss appointments to boards and commissions, to discuss the following subject or subjects: Franklin Redevelopment and Housing Authority, Eastern Virginia Regional Industrial Facility Authority, Social Services Advisory Board, and the Hurricane Floyd 25<sup>th</sup> Anniversary Committee

Motion Upon Returning to Open Session- I move that the City of Franklin, Virginia City Council adopt the attached closed meeting resolution to certify that, to the best of each member's knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting held on April 13, 2020; (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the City of Franklin, Virginia City Council; and (iii) no action was taken in closed meeting regarding the items discussed.

## 6. ADJOURNMENT

APRIL 13, 2020 CITY COUNCIL BUDGET WORK SESSION / CITY MANAGER'S FY 20-21 COMMUNITY DEVELOPMENT SHARED SERVICES

The Franklin City Council held a budget work session on April 13, 2020 at 6:00 p.m. in the City Council Chambers at City Hall to discuss City Manager's FY 20-21 budget and the separation of Community Development Shared Services.

**Council Members in Attendance:** Frank Rabil, Mayor; Barry Cheatham, Vice-Mayor; Councilman Linwood Johnson; Councilman Bobby Cutchins; Councilwoman Wynndolyn Copeland; Councilman Gregory McLemore and Councilman Benny Burgess

**Staff in Attendance:** Amanda Jarratt, City Manager and Leesa Barnes, Executive Assistant, Recording Minutes

**Call to Order**

Frank Rabil, Mayor called the April 13, 2020 budget work session to order at 6:00 p.m.

City Manager Amanda Jarratt stated she presented a draft budget on March 16, 2020, which was based on \$1.03 tax rate. She added with the onset of the COVID-19 virus it seemed apparent that the City would have vulnerable taxes so she presented a budget revised down to just over a million dollars. At the April 6, 2020 budget work session there was some discussion about some additional cuts that had to be made to the budget, but the budget is still balanced at a \$1.03. City Council did vote to advertise the tax rate at \$1.07 for purposes of the public hearing notice which is published in our local publication but again the budget is built around \$1.03.

City Manager Jarratt informed Council that there were some updates to the calendar. The Tidewater News which is the City of Franklin's local publication has decided to only run one publication a week. The budget ad will be published on April 22, 2020, the budget public hearing will be conducted at the May 11, 2020 meeting and the budget adoption will be on May 26, 2020. Public hearing comments will be emailed in since the City is still practicing social distancing.

City Manager Jarratt reviewed the following budget cuts:

**Closing the Budget Gap**

**Primary Revenue Adjustments**

Revenue Reductions – 20% Projected Shortfall	Amount
Sales Tax	(\$ 470,000.00)
Business License Taxes	(\$ 198,000.00)
Cigarette Taxes	(\$ 73,000.00)
Lodging Taxes	(\$ 32,000.00)
Meals Taxes	(\$ 309,000.00)
Permits, Fees & Licenses – City	(\$ 11,000.00)
Recreational Fees	(\$ 7,000.00)
<b><u>Total Revenue Reductions</u></b>	<b><u>(\$ 1,100,000.00)</u></b>

**Closing the Budget Gap**

**Primary Expenditure Adjustments**

Total Expenditure Reductions	Amount
2% Salary Increases	(\$ 180,000.00)
Close Airport Operations	(\$ 108,000.00)
<b>Delay Capital Projects: Traffic Signal Project (\$150k), Street Improvements (\$200k), &amp; 2 Police Cars</b>	<b>(\$ 395,000.00)</b>
<b>10% Reduction in Contributions to Agencies &amp; Organizations</b>	<b>(\$ 34,000.00)</b>
<b>Freeze Positions: Police Administrative Position (\$62k) &amp; Finance Payroll (\$57k)</b>	<b>(\$ 119,000.00)</b>
<b>Delay Building Maintenance FFW Building</b>	<b>(\$ 25,000.00)</b>
<b>Reduce Payment to Southampton County – Industrial Corridor</b>	<b>(\$ 202,000.00)</b>
<b>Reduction in Other Department Expenses</b>	<b>(\$ 55,000.00)</b>
<b><u>Total Expenditure Reductions</u></b>	<b><u>(\$ 1,100,000.00)</u></b>

**Funding the \$169k Estimated Annual Net Cost to City to Unbundle Shared Community Development Southampton County Services Department**

<b>Revenue Increases – Year 1 Only</b>	<b>Amount</b>
<b>Changes in Administrative Fees – Per New Cost Allocation Study for FY19 Received Last Week</b>	<b>\$ 45,834.00</b>
<b>Appropriated General Fund Balance – Due to Not Spending Money on Permit Module Approved by Council – Budget Amendment 2020 -2</b>	<b>\$ 40,000.00</b>
<b><u>Total Revenue Increases</u></b>	<b><u>\$ 85,834.00</u></b>
<b>Expenditure Net Reductions – Year 1 Only</b>	<b>Amount</b>
<b>Freeze 3 Public Works Vacancies and Make 1 Position Part Time</b>	<b>\$ 51,872.00</b>
<b>Freeze Police Department Vacancies - 2 Corporal Positions</b>	<b>\$ 177,588.00</b>
<b>Unfreeze Police Department Vacancies – 2 Police Officers</b>	<b>(\$ 133,540.00)</b>
<b><u>Total Expenditure Reductions</u></b>	<b><u>\$ 95,920.00</u></b>
<b><u>Total</u></b>	<b><u>\$ 181,754.00</u></b>

Earlier in the day there was a conference call which included the City Manager Jarratt, Mayor Frank Rabil and Councilman Bobby Cutchins with Southampton County to discuss the separation of Community Development and Human Resources. Southampton County asked for an additional ninety days in order to have time to physically set up the departments and work through the personnel transfers which would put the date of separation to October 1, 2020. City Manager Jarratt then deferred to Mayor Rabil and Councilman Cutchins for additional comments concerning the conference call.

Councilman Cutchins stated the conference call went well. He added he would like to have the transition done by September 1, 2020.

Mayor Rabil stated ninety days was a reasonable request however if the transition could be done earlier then City Manager Jarratt and Mike Johnson, Southampton County Administrator could revisit the separation if that happened.

City Manager Jarratt announced that the budget document which is normally distributed to the Library and the Parks and Recreation Department will not be at this time due to the COVID-19 virus, but will be available on the City of Franklin Website.

Councilman Gregory McLemore requested to know who would be involved in the transition of the Community Development staff as far as who would be kept at the City of Franklin's office and who would be moved to the Southampton County offices.

City Manager Jarratt replied the transferring of staff would be handled under day to day operations by the City Manager Jarratt and Administrator Johnson.

Councilman McLemore stated for the record Vice-Mayor Cheatham and Councilman Benny Burgess would not be seeking reelection so he would be the senior member on Council and he would appreciate being notified of the changes that are taking place within the City. In the beginning he did not support shared services decision of Community Development or Human Resources and now the City is trying to separate these services. He added for the benefit of his constituents and the City to consider that my decisions have proven to be accurate and please call me when decisions are being made.

Mayor Rabil replied so noted Councilman McLemore.

Councilman Burgess stated if the City advertises the tax rate at \$1.07 and Council adopts the tax rate of \$1.03 and if an emergency arises later does Council have to advertise again if they decide to go with the tax rate of \$1.07.

City Manager Jarratt replied yes, the process would have to be done again because once Council adopts a tax rate, that closes the current process.

Vice-Mayor Barry Cheatham asked if the freezing of the two Corporal Positions in the Police Department would affect retaining police officers.

City Manager Jarratt replied she did not think so and added this decision was done in conjunction with Chief Patterson. She added a lot of these budget cuts that have been done are not cuts that she would like to cut have done, but these are different times now and things will get better. This budget is down a million dollars from last year's budget.

Vice-Mayor Cheatham asked if there was any wiggle room in this budget because if the COVID-19 virus lasted another month the City would be in trouble.

City Manager Jarratt confirmed there is no wiggle room in the budget, if the City has a situation where an emergency repair is needed, then the City will turn to Council for guidance.

Councilman Burgess asked if the banks were going to pay the real estate taxes if the house payments were not paid.

Tracy Spence, Finance Director replied there is a 25% buffer included and she felt that this would cover the City.

Vice-Mayor Cheatham asked for an explanation as to why the shared services for the Community Development Department was not working; this department saved the City \$136,000.00 last year. He added he has heard no definable reason why it is not working and would like to have an explanation.

Councilman Cutchins stated he does not believe the shared services for the Community Development was working because of the time it takes for the City staff to keep up with the paperwork for the City and Southampton County. He added he does not think the numbers reported are accurate. The City made it before the shared services system was created. The City would benefit more if its focus was on the City and its residents.

Vice-Mayor Cheatham stated he disagrees.

Mayor Rabil asked City Manager Jarratt to contact Administrator Johnson and let him know that Council would be agreeable to the October 1, 2020 date for the separation of the Community Development Department.

Councilman Cutchins addressed Vice-Mayor Cheatham and stated that Southampton County did not have accurate information about Community Development's fleet of vehicles and to him that proved that there are no organization skills of what is going on with that department and there are more questions of that nature that could not be answered.

City Manager Jarratt informed Council that one vehicle was purchased by Southampton County for the solar project and that vehicle would be transferred back to Southampton County. There are currently seven vehicles for the Community Development Department.

Councilman McLemore concurred with Councilman Cutchins, he added there should be a printout available for the City to be able to see exactly where the funds are being spent and how it compares before the City and Southampton joined services prior to the decision being made. He expressed his concern on why it would take so long to separate and what would it cost in the coming months until the separation is complete.

City Manager Jarratt stated if it takes until October 1, 2020 which will be the longest case scenario then Southampton County will pay the City a \$100,000.00 if the inspection volume remains the same.

Vice-Mayor Cheatham stated one of the reasons for joining services in the beginning was for staffing purposes.

Vice-Mayor Cheatham asked about the projects that would be partially completed at the time of separation.

City Manager replied that Southampton County would probably take the excess staff therefore; eliminating a learning curve.

Vice-Mayor stated he thought that everything needed to be worked out sooner rather than later to make the transition as easy as possible.

Councilman Burgess asked how was the call perceived.

Mayor Rabil replied that Southampton County was very appreciative, understanding and professional.

Councilman Cutchins stated that the City needs to go back and find itself and its roots.

Councilman Linwood Johnson stated that now is the time to reorganize.

There being nothing further to discuss Mayor Frank Rabil recessed the budget work session.

The budget work session to discuss the City Manager's FY 20-21 budget and the separation of the Community Development Shared Services recessed at 6:42 p.m.

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Clerk to City Council

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Mayor



The Franklin City Council held a Regular City Council Meeting on April 13, 2020 at 7:00 p.m. in the City Council Chambers.

**Council Members in Attendance:** Frank Rabil, Mayor; Barry Cheatham, Vice-Mayor; Councilman Linwood Johnson; Councilman Bobby Cutchins; Councilwoman Wynndolyn Copeland; Councilman Benny Burgess and Councilman Gregory McLemore.

**Staff in Attendance:** Amanda Jarratt, City Manager and Leesa Barnes, Executive Assistant, Recording Minutes

### **Call to Order**

Mayor Frank Rabil called the April 13, 2020 regular City Council meeting to order at 7:00 p.m.

### **Citizen's Time**

#### **1<sup>st</sup> Speaker**

City Manager Amanda Jarratt shared that due to social distancing requirements public comment was received via email in advance of the meeting. There was one public comment received. City Manager Jarratt read the following in the record: **Dan Howe resides at 100 Gillette Court, Franklin, Virginia 23851**; he is the Executive Director of Downtown Franklin Association. He expressed his appreciation on the behalf of the Downtown Franklin Association for their continued support to all the City's citizens, to our first responders, health services personnel, local agencies working together to support our community (DFA, FSEDI, Franklin Southampton Area Chamber of Commerce united efforts) FSEDI and local foundations financial support of our community's small businesses through their recent Small Business Marketing and Fixed Cost Grant. Downtown Franklin Association and Rotary Club of Franklin are partnering to support Downtown Small Businesses through their soon to be released Downtown SOS Relief Grant. He added we are in this together and together we are stronger and will make it through.

### **Amendments to Agenda**

Mayor Frank Rabil asked if there were any amendments to the agenda.

There were no amendments to the agenda.

**Consent Agenda**

**Approval of minutes from February 27th, 2020**

Mayor Frank Rabil asked if there were any additions or corrections to the minutes from the February 27th, 2020 Budget Work Session I

There being none Mayor Frank Rabil asked for a motion of approval.

Councilman Linwood Johnson made a motion to approve the minutes from the February 27th, 2020 Budget Work Session I. The motion was seconded by Vice-Mayor Barry Cheatham.

**The motion carried the vote by 5-2.**

**The vote was as follows:**

<b>Mayor Frank Rabil</b>	<b>AYE</b>
<b>Vice-Mayor Barry Cheatham</b>	<b>ABSTAIN</b>
<b>Councilman Linwood Johnson</b>	<b>AYE</b>
<b>Councilman Bobby Cutchins</b>	<b>AYE</b>
<b>Councilwoman Wynndolyn Copeland</b>	<b>AYE</b>
<b>Councilman Gregory McLemore</b>	<b>ABSTAIN</b>
<b>Councilman Benny Burgess</b>	<b>AYE</b>

Mayor Frank Rabil asked if there were any additions or corrections to the minutes from the March 2<sup>nd</sup>, 2020 Budget Work Session II; March 5<sup>th</sup>, 2020 Budget Work Session III; March 9<sup>th</sup>, 2020 FRHA Work Session with corrections made; March 9<sup>th</sup>, 2020 Regular City Council meeting; March 26<sup>th</sup>, 2020 Called City Council meeting; April 2<sup>nd</sup>, 2020 Called City Council meeting and April 6<sup>th</sup> Budget Work Session.

There being none he asked for a motion of approval.

Councilman Linwood Johnson made a motion to approve the minutes from the March 2<sup>nd</sup>, 2020 Budget Work Session II; March 5<sup>th</sup>, 2020 Budget Work Session III; March 9<sup>th</sup> 2020 FRHA Work Session with corrections made; March 9<sup>th</sup>, 2020 Regular City Council meeting; March 26<sup>th</sup>, 2020 Called City Council meeting; April 2<sup>nd</sup>, 2020 Called City Council meeting and the April 6<sup>th</sup>, 2020 Budget Work Session. The motion was seconded by Councilwoman Wynndolyn Copeland.

**The motion carried the vote by 7-0.**

**Departmental Reports for February 2020**

Mayor Frank Rabil asked if there were any comments or questions concerning the February 2020 Departmental Reports.

There were no comments or questions concerning the February 2020 Departmental Reports.

**Old / New Business**

**Acceptance of Health Insurance Renewal**

City Manager Amanda Jarratt informed City Council that the City of Franklin is a member of the Local Choice program. The City received its renewal for the 2020 – 2021 fiscal year and will be receiving a 4.9% decrease in costs. The City had until April 1, 2020 to respond with their intentions unless granted an extension. Due to the COVID-19 crisis the City of Franklin was granted an extension until April 15, 2020. The City will need direction from City Council of their intentions.

The second consideration is to waive the current thirty-day waiting period for new City employees. This must be completed as a part of the health insurance renewal that Ms. Dandridge will submit.

Mayor Frank Rabil asked if City Manager Jarratt needed a separate motion for each action or could they be combined.

City Manager Jarratt replied that would be at the pleasure of Council.

The Consensus of Council was to combine the two actions.

Vice-Mayor Barry Cheatham made a motion to consider the removal of the thirty-day waiting period to receive City health insurance benefits and to approve City Manager Amanda Jarratt to accept the health insurance renewal proposal and execute the required documents. The motion was seconded by Councilman Linwood Johnson.

Mayor Rabil asked if there was any discussion.

Councilman Benny Burgess asked was the original purpose of the thirty-day waiting period because employees would apply for insurance then only to leave within a month's time.

City Manager Jarratt replied she has not observed this happening since her tenure at the City.

**The motion carried the vote by 7-0.**

**Armory Acquisition**

City Manager Jarratt informed Council the Virginia National Guard vacated the City of Franklin Armory in the late summer of 2019. Since that time there have been ongoing discussions about the future of the facility and the reversion of the property and facility to the City of Franklin by gifting the Armory to City from the Commonwealth. The Virginia National Guard is now ready to proceed with the transition and formal acceptance of the building is required. Paul D. Camp Community College (PDCCC) is interested in partnering with the City of Franklin for the future use of the Armory. The Obici Foundation has provided Paul D. Camp Community College \$50,000.00 to conduct a feasibility study which will provide clear direction on how to proceed with future renovation. She explained that the required action would be to authorize the execution of the Deed and acquisition documents by the City Manager Amanda Jarratt and Mayor Frank Rabil.

Councilman Gregory McLemore asked if the City would retain control of the Armory if it was to partner with the PDCCC.

City Manager Jarratt replied absolutely, the City would enter into a Memorandum of Understanding with Paul D. Camp Community College.

Vice-Mayor Barry Cheatham asked was there any idea how much it was going to cost to refurbish the Armory.

City Manager Jarratt that is what the feasibility study would demonstrate.

Councilman Linwood Johnson stated he would like to see the Armory being used like it was years ago.

Vice-Mayor Barry Cheatham made a motion to accept the gift from the Commonwealth in the form of the Armory and authorize the execution of the Deed and acquisition documents by City Manager Amanda Jarratt and Mayor Frank Rabil. The motion was seconded by Councilman Linwood Johnson.

Mayor Rabil asked if there was any discussion.

Councilman Benny Burgess asked if the motion needed to be amended to say that the City of Franklin would accept the gift of the Armory from the Commonwealth as well.

City Manager Jarratt concurred that the motion should include the above statement.

Vice-Mayor Barry Cheatham made a motion to accept the gift from the Commonwealth in the form of the Armory and authorize the execution of the Deed and acquisition documents by City Manager Amanda Jarratt and Mayor Frank Rabil. The motion was seconded by Councilman Linwood Johnson.

**The motion carried the vote by 7-0.**

## **Courthouse Update**

### **Southampton County Courthouse**

City Manager Amanda Jarratt explained to City Council that a conference call was conducted with the negotiating team that consisted of Councilman Bobby Cutchins and Councilwoman Wynndolyn Copeland along with Judge Eason and Judge Farmer on April 1, 2020. During this discussion the City and County both expressed their position related to an extension of the closure of the Southampton County Courthouse. The City also expressed their commitment to the project and to move forward as swiftly as possible while also keeping costs as low as possible. Judge Eason indicated that the circuit judges were meeting on Thursday, April 2, 2020 to discuss timelines for the court closure. Glave and Holmes are in the process of conducting the preliminary interviews and due diligence at the facility. City Manager Jarratt deferred to Councilman Cutchins and Councilwoman Copeland to further elaborate concerning the call.

Councilwoman Copeland stated she could not think of anything that City Manager Jarratt had not reviewed.

Councilman Cutchins stated that Judge Eason made it very clear that it was not only his decision but all the judges' decision concerning the extension request.

City Manager Jarratt stated she would get with the judges to see if any decision had been made yet concerning the extension.

Councilman Gregory McLemore asked if there was any way that the calls could be recorded because the rest of City Council is depending on someone's interpretation of what transpires during the calls.

Councilman Cutchins stated that the Judges were adamant that there be three courtrooms. He added that as far as recording the phone calls; Council needs to find out if it is legal.

City Manager Jarratt stated she would check into the issue of the phone calls being recorded to see if it was legal as well as agreeable to all parties involved.

### **City of Franklin Courthouse**

City Manager Amanda Jarratt informed Council that the fence project is on hold at this time due to social distancing requirements and the COVID-19 pandemic. A budget amendment will be forthcoming and the project will be restarted once the State of Emergency is considered complete. Judge Wisner is working with Sheriff Wyche regarding additional security measures.

Mayor Frank Rabil directed City Manager Jarratt to find out if there was anything that the City could do to prepare for the Courthouse Project.

City Manager Jarratt replied she would put that on future Agendas.

Councilman Gregory McLemore asked in respect to the COVID-19 virus, when would the courthouses would be opening.

Mayor Rabil replied tentatively June 10, 2020.

### **City Manager's Report**

#### **General Updates**

The COVID-19 response accompanied with budget preparation and day to day operations process has been all consuming. There are a number of community partners that have been of tremendous assistance to the City of Franklin. Additional updates will be provided verbally at Council meetings.

City Manager Amanda Jarratt thanked Vernie Francis, III, Chief of Emergency Services; Jerry Griffith, Deputy Chief of Emergency Services; Steve Patterson, Chief of City of Franklin Police Department; Sarah Rexrode, Director of Social Services Department and Lieutenant Scott Halverson of the City of Franklin Police Department for their tremendous support throughout the COVID-19 virus pandemic. She also thanked PDCCC and Franklin City Schools for their preparation of the Personal Protection Equipment (PPE) such as the masks that they printed to replace our surgical masks.

City Manager Jarratt informed Council that Governor Northam has recommended that elections be delayed until November. She added there is push from the Virginia Municipal League (VML) and several other larger municipalities to ask the Governor to allow elections to occur in June 2020 along with the primaries however; that is not confirmed and she would keep Council updated.

City Manager Jarratt reminded Council that this week is Animal Care and Control Appreciation Week as well as National Public Safety Telecommunications Week therefore; there will be resolutions for these two events at the next City Council meeting. She thanked everyone for their services.

### Community Events

- Franklin Cruise in Kick Off Saturday, April 25, 2020. Postponed due to COVID-19.
- High Street Methodist Church Community Day, April 25, 2020. Cancelled due to COVID-19.
- The Franklin Experience has planned a Lumber Jack Festival scheduled for May 9, 2020. Cancelled due to COVID-19.
- City of Franklin Independence Day Celebration, July 1, 2020. Still on Schedule pending COVID-19.
- National Night Out is scheduled and has been rescheduled for October 6, 2020 as a result of COVID-19. The planning process will continue throughout the summer into the fall.

Councilman Benny Burgess announced that the Lumber Jack Festival has been cancelled until 2021.

### Council / Staff Reports on Boards / Commissions

Mayor Frank Rabil asked City Council if there was anything to report on Council / Staff Reports on Boards / Commissions.

Vice-Mayor Barry Cheatham extended a special thanks to Shirley Billups and Kaye Story for making over a 1,250 face masks and distributing them free of charge.

Councilman Benny Burgess asked if Paul D. Camp Community College and Franklin City Public Schools were still making face masks.

City Manager Amanda Jarratt replied yes, Paul D. Camp Community College and Franklin City Public Schools were still making face masks.

Councilman Linwood Johnson stated that the YMCA and the Food Bank were doing a tremendous job of serving meals. They had served over 350 families and had now started serving from two days to one day on Fridays from 9:00 a.m. to 11:00 a.m.

City Manager Jarratt announced that the school's food distribution and Cover 3 is still providing meals to those in need. Franklin Cooperative Ministries is also available for assistance by appointment.

The regular City Council meeting went into Closed Session at 7:37 p.m.

### Closed Session

There being nothing further to discuss Mayor Frank Rabil asked for a motion to go into Closed Session.

Councilwoman Wynndolyn Copeland made a motion that the City of Franklin, Virginia City Council adjourn into a closed meeting pursuant to Virginia Code Section 2.2-3711-A-1, to discuss appointments to boards and commissions, to discuss the following subject or subjects: Franklin Redevelopment and Housing Authority, Eastern Virginia Regional Industrial Facility Authority, Social Services Advisory Board, and the Hurricane Floyd 25<sup>th</sup> Anniversary Committee.

And 2.2-3711A-3. Discussion or consideration of the acquisition of real property or the disposition of publicly held real property, where discussion in an open meeting would adversely affect the bargaining position or negotiating strategy of the public body specifically regarding property on Fairview Drive.

**Motion Upon Returning to Open Session**

Councilwoman Copeland made a motion that the City of Franklin, Virginia City Council adopt the attached closed meeting resolution to certify that, to the best of each member’s knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting held on April 13, 2020; (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the City of Franklin, Virginia City Council; and (iii) no action was taken in closed meeting regarding the items discussed. The motion was seconded by Vice-Mayor Barry Cheatham.

**The motion carried the vote by 7-0.**

**Adjournment**

Upon coming out of Closed Session, Vice-Mayor Barry Cheatham made a motion to adjourn the April 13, 2020 Regular City Council meeting. The motion was seconded by Councilman Benny Burgess.

**The April 13, 2020 Regular City Council meeting adjourned at 8:15 p.m.**

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**Clerk to City Council**

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**Mayor**



## **Proclamation 2020-06**

**April 12 – 18, 2020**

**WHEREAS**, as a vital part of the Franklin Police Department, the employees of Animal Control are instrumental in protecting the public from dangerous animals, and

**WHEREAS**, these valuable employees are also dedicated to the rescue of endangered animals, the return of lost animals to their homes and partner with other organizations to find animals loving new homes where appropriate; and

**WHEREAS**, the National Animal Care and Control Association is committed to the professional development of its members through training, advocacy and development of best practices; and

**WHEREAS**, the association has designated the second full week in April as an appropriate time to recognize these valued public safety servants.

**NOW, THEREFORE BE IT RESOLVED**, that the City Council of Franklin declares the week of April 12 through 18, 2020, to be National Animal Care and Control Appreciation Week in Franklin, Virginia, in honor of the men and women whose diligence and professionalism keep our city and citizens safe.

### ***National Animal Care and Control Appreciation Week***

Given under my hand this \_\_\_\_\_ day of \_\_\_\_\_ 2012.

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Frank M. Rabil, Mayor





## Proclamation 2020-07

April 12 – 18, 2020

**WHEREAS,** emergencies can occur at any time that require police, fire or emergency medical services; and,

**WHEREAS,** when an emergency occurs the prompt response of police officers, firefighters and paramedics is critical to the protection of life and preservation of property; and,

**WHEREAS,** the safety of our police officers and firefighters is dependent upon the quality and accuracy of information obtained from citizens who telephone the City of Franklin, police – fire- ems communications center; and,

**WHEREAS,** Public Safety Telecommunicators are the first and most critical contact our citizens have with emergency services; and,

**WHEREAS,** Public Safety Telecommunicators are the single vital link for our police officers and firefighters by monitoring their activities by radio, providing them information and ensuring their safety; and,

**WHEREAS,** Public Safety Telecommunicators of the City of Franklin have contributed substantially to the apprehension of criminals, suppression of fires and treatment of patients; and treatment of patients; and,

**WHEREAS,** each dispatcher has exhibited compassion, understanding and professionalism during the performance of their job in the past year;

**NOW, THEREFORE BE IT RESOLVED,** that the City Council of Franklin, Virginia declares the week of April 12 through 18, 2020 to be National Public Safety Telecommunicators Week in Franklin, Virginia, in honor of the men and women whose diligence and professionalism keep our city and citizens safe.

### *National Public Safety Telecommunicators Week*

Given under my hand this \_\_\_\_\_ day of \_\_\_\_\_ 2012.

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Frank M. Rabil, Mayor

## BUDGET AMENDMENT 2020-12

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF FRANKLIN, VIRGINIA that the 2019-2020 City Budget is hereby amended to recognize revenues from the sale of the Camp Homestead property and appropriate the funds for the parking lot security improvements at the Franklin Courthouse approved by Council on March 9, 2020.

		2019-2020	AMENDED	INCREASE
		BUDGET	BUDGET	(DECREASE)
<b>100</b>	<b><u>GENERAL FUND</u></b>			
	<b>REVENUE</b>			
18990-0007	Sale of Real Estate	\$26,078	\$56,078	<u>\$30,000</u>
				<b>\$30,000</b>
	<b>EXPENDITURES</b>			
21200-84000	Courthouse Capital Outlay	\$4,000	\$34,000	<u>\$30,000</u>
				<b>\$30,000</b>

*Certified copy of resolution adopted by  
Franklin City Council.*

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*Clerk to the City Council*



*Office of The City Manager  
Amanda C. Jarratt*

April 8, 2020

To: Franklin City Council

From: Amanda C. Jarratt, City Manager

Reference: Franklin City Public Schools Budget

**Background**

Attached is the information provided from Franklin City Public Schools for their FY 21 budget. I am not aware the budget has been revised down as a result of COVID-19 and potential reduction in state level funding.

**Needed Action**

Consider action on the Franklin City Public Schools budget.

## Salaries & Benefits

	Instr (61000)	Adm (62000)	Transp (63000)	O & M (64000)	Food (65000)	Technology (68000)
Priority 1: TA's increases	\$35,000					
Priority 2: Drivers Xtra Rts \$ 20/hr			\$16,000			
Priority 3: Custodial staff 5%				\$40,362		
Priority 4: Sec/Bookeepers 5%		\$14,900				
Nurses Increase 5%		\$9,800				
Priority 5: Teachers	\$278,000					
Priority 6: Admin SPM		\$65,000				
Priority 9: See Other Below						
Priority 10: Ins Incre 8.4 % Based on renewal from Pierce Group	\$76,303	\$9,287	\$5,295	\$6,588	\$4,915	\$3,514
<b>Total of priorities thus far</b>	<b>\$389,303</b>	<b>\$98,987</b>	<b>\$21,295</b>	<b>\$46,950</b>	<b>\$4,915</b>	<b>\$3,514</b>
Change in Min Wage	\$10,500					
Move Vick to Transportation			\$29,300		(\$29,300)	
Full Year Vargas in Nutrition		(\$19,277)			\$19,277	
Incre in VRS from VDOE	\$92,397				\$4,280	
Net change in Retirements	(\$183,021)					
Central Office - 2%		\$21,050				
Financial Services Coordinator		\$60,750				
Assistant Principal		\$65,000				
Unfilled Positions cost IF all filled	\$433,833					
<b>Total Salaries &amp; benefits</b>	<b>\$743,012</b>	<b>\$226,510</b>	<b>\$50,595</b>	<b>\$46,950</b>	<b>(\$828)</b>	<b>\$3,514</b>
<b>Unfilled Teaching Positions</b>	<b>7</b>	<b>March 5 were 8 unfilled</b>				
<b>Unfilled TA</b>	<b>1</b>					

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**City Review Format**

FY 2021 Budget

**School Operating Fund**

Revenue		
Federal	\$1,972,985	
State	\$8,723,399	
Local Misc	\$212,314	
Local City Appropriation	\$5,082,395	Proof
	<u>\$15,991,093</u>	\$17,089,749

Expense		
Administration	\$1,387,550	
Technology	\$937,704	
Transportation	\$630,061	
Operations & Maint	\$1,718,114	
Nutrition (Grants)	\$58,601	
Instruction	\$11,259,063	
	<u>\$15,991,093</u>	\$17,089,749
		\$0

**Cafeteria Fund**

Federal	\$914,986	
State	\$31,065	
Local Misc	\$77,068	
	<u>\$1,023,119</u>	
Expense		
Operating	\$1,023,119	
	<u>\$1,023,119</u>	

**Textbook Fund**

Federal		
State	\$75,536	
Local Misc		
	<u>\$75,536</u>	
Expense		
Operating	\$75,536	
	<u>\$75,536</u>	



Office of  
**THE COMMISSIONER OF THE REVENUE**  
207 West Second Avenue  
Franklin, Virginia 23851  
(757) 562-8547  
Fax (757) 569-0964

March 9, 2020

To: Mrs. Amanda C. Jarratt  
City Manager

Ms. Tracy Spence  
Director of Finance

FROM: Brenda B. Rickman *Brenda B. Rickman*  
Commissioner of the Revenue

SUBJECT: Bank Franchise Tax Refund for Branch Banking and Trust Company  
Tax Years 2012 – 2014

I have been notified by the Department of Taxation, that Branch Banking and Trust Company has filed revised Bank Franchise Tax Returns for tax years 2012 – 2014. The Tax Department has conducted an audit of the amended returns and Branch Banking and Trust Company appealed the audit to the Tax Commissioner. The Tax Commissioner, Mr. Craig M. Burns, has issued a ruling and has notified the localities that are affected concerning the refunds. As you can see by the supporting documents from the Department of Taxation, the City of Franklin owes Branch Banking and Trust Company the following amounts:

2012 - \$8,232  
2013 - \$10,864  
2014 - \$13,174

Total - \$32,270

I have checked the reports that were filed with this office, I find that the Original Taxes Assignable for the years in question are correct as shown and were in fact paid to the City of Franklin in a timely manner.



# COMMONWEALTH of VIRGINIA

## Department of Taxation

TO: Commissioners of the Revenue & Other Local Officials

FROM: C. Keven Wright  
Director of Special Taxes and Services

SUBJECT: Bank Franchise Tax Refunds for Branch Banking and Trust Company  
Tax Years 2012-2014

DATE: February 27, 2020

I wanted to make you aware of a large refund request that may impact your locality. Branch Banking and Trust Company filed revised Bank Franchise Tax (BFT) returns for tax years 2012 through 2014. Virginia Tax conducted an audit of the amended returns. Branch Banking and Trust Company appealed the audit to the Tax Commissioner. The ruling is attached for your review. The table below indicates the original refunds requested and the approved refunds, exclusive of interest, based on the Determination.

Original Refund Requested	Adjusted Amended Refund
2012 - \$3,906,439	\$3,590,372
2013-\$3 ,569,940	\$3,050,539
2014- \$4,662,551	\$3,679,331
Total- \$12,138,930	\$10,320,242

Attached you will find a Local Tax Apportionment Schedule for 2012 – 2014, with the Department's computation of the local refunds.

If you have questions, please contact Becky Akers at [rebecca.akers@tax.virginia.gov](mailto:rebecca.akers@tax.virginia.gov) or at (804) 225-4410.



# COMMONWEALTH of VIRGINIA

## *Department of Taxation*

October 1, 2019

Mr. David M. Vistica  
Washington National Tax  
Deloitte Tax LLP  
555 12<sup>th</sup> Street, N.W., Suite 400  
Washington, D.C. 20004

Re: § 58.1-1824 Application: Bank Franchise Tax  
Branch Banking and Trust Company

Dear Mr. Vistica:

This is in response to your letter in which you seek correction of the bank franchise tax (BFT) assessments issued to Branch Banking and Trust Company (the "Bank") for the 2013 and 2014 tax years and protective claim for refund for the 2012 through 2014 tax years. I apologize for the delay in responding to your appeal.

### FACTS

For the tax years at issue, the Bank had investments in numerous subsidiaries that were reported in the Bank's official report of condition (the "Call Report"). The Bank timely filed amended BFT returns for the taxable years at issue, reporting a significant increase in its deduction for retained earnings and surplus of subsidiaries and requested refunds.

Under review, the Department requested additional documentation concerning the deductions for the surplus of subsidiaries. Based on the additional documentation, the Department granted deductions that were less than originally claimed. The Department also increased taxable capital on the 2014 return. The refunds were denied and assessments were issued for the 2013 and 2014 tax years.

The Bank filed a protective claim for refund, contending it had correctly reported its capital on the 2014 return and the deductions on its amended returns. The Bank also asserts the Department assessed the 2013 tax year beyond the statute of limitations. Further, if relief is not granted on the issue of the deduction, the Bank





claims the Department failed to allow a historic rehabilitation tax credit to which it was entitled.

## DETERMINATION

### Statute of Limitations

Pursuant to *Virginia Code* § 58.1-104, the Department generally has authority to issue an assessment within three years of the due date of a timely filed return. Under *Virginia Code* § 58.1-1207, the 2013 BFT return was due March 1, 2013. Thus, the Department had until March 1, 2016, to issue an assessment. The 2013 assessment was issued in February 2017, beyond the statute of limitations.

### Total Equity Capital

The BFT is imposed on the net capital of a bank. *Virginia Code* § 58.1-1205 provides the computation for determining a bank's net capital. There is no provision under Virginia statute that requires or permits banks to combine capital among affiliated banks for purposes of determining its BFT liability. Instead, each bank must make a separate determination of its capital.

For the 2014 tax year, the Department adjusted the Bank's "total equity capital" to equal the amount reported on the Call Report. While Title 23 of the Virginia Administrative Code (VAC) 10-330-20 B 7 starts the BFT computation with total equity capital as reported on the Call Report, the Department has recognized that changes in United States Generally Accepted Accounting Principles (GAAP) and federal banking regulations have included items reported in a bank's equity beyond those items identified in Virginia's statute. See Public Document (P.D.) 05-165 (12/5/2005).

Under *Virginia Code* § 58.1-1205, the computation of net capital begins "by adding together its capital, surplus, undivided profits and one half of any reserve for loan losses net of applicable deferred tax . . . ." Title 23 VAC 10-330-20 defines "gross capital" to mean "the total of capital stock, surplus, and undivided profits and one half of any reserve for loan losses net of applicable deferred tax . . . ." Under the regulation, the gross capital of a bank is computed by adding the following accounts as reported on the Call Report: (1) preferred stock, (2) common stock, (3) surplus, (4) undivided profits and reserve for contingencies and other capital reserves, and (5) 50% of reserve for loan losses reduced by deferred tax. Under Virginia's regulation, any amounts not included in these five categories are not included in a bank's computation of total equity capital.

For the 2012 through 2014 tax years, the Bank included "noncontrolling (minority) interests in consolidated subsidiaries" in computing its total equity capital reported on its Call Reports. The Bank argues this line was created as a result of the reclassification of liabilities related to minority interests in relegated entities from the liability section of the balance sheet. According to the Bank, it was required to report a lower-tiered subsidiary as a noncontrolling interest because it was held outside the consolidated group included in the Call Report.

Financial Accounting Standards Board (FASB) Statement No. 160 made a number of amendments to Accounting Research Bulletin (ARB) 51 with regard to consolidating financial statements of related entities. Included in the amendments was a change in the way noncontrolling interests in other entities were reported in the financial statements. Instead of reporting the noncontrolling or minority interests in the liability section of the balance sheet, FASB Statement No. 160 began requiring entities to report noncontrolling interests in the consolidated statement of financial position with equity but separate from the parent's equity. Under the provisions of FASB Statement No. 160, the total equity capital reported on the Call Report included a separate item in its equity section for "noncontrolling (minority) interests in consolidated subsidiaries." The description of the equity accounts included in determining a bank's capital subject to BFT does not include noncontrolling or minority holdings in a subsidiary.

#### Deduction for Surplus

Under GAAP, banks are required to include majority-owned subsidiaries in a consolidated Call Report. Accordingly, a Call Report filed by a bank may include the bank and its subsidiaries. Before consolidation, a parent bank will include the investment in its subsidiary as an asset. The subsidiary reports a corresponding equity owned by the parent bank in the equity section of its balance sheet. When the entities are consolidated, an elimination adjustment is made to offset the intercompany transaction. In the elimination, the parent bank's asset will be offset by the subsidiary's equity owned by the bank.

*Virginia Code* § 58.1-1206 A 4 permits a deduction equal to the "amount of retained earnings and surplus of subsidiaries to the extent included in the gross capital of the bank." Title 23 VAC 10-330-30 E explains that the intent of the deduction is to remove the amount of increase in the bank's recorded investment in its subsidiaries resulting from undistributed earnings of such subsidiaries from the gross capital of a bank. This reduces the possibility that the bank would be taxed on the activities of its subsidiaries. Under the regulation, the deduction is limited to the amount included in gross capital that represents the undistributed earnings of its subsidiaries during the period of the bank's investment in such subsidiaries.

For reporting purposes, the regulatory requirements applicable to the Call Report conform to GAAP. Under ARB No. 51, retained earnings of a purchased subsidiary at the date of acquisition are not included in consolidated financial statements. Consequently, the only undistributed earnings of a subsidiary that should be included in a bank's consolidated financial statement would be the subsidiary's retained earnings during the period of the bank's investment.

Such increases are generally reflected in a subsidiary's undivided profits or retained earnings. In some instances, however, the increase may be reflected in the subsidiary's surplus. As such, the deduction is permitted for the subsidiary's retained earnings and surplus.

Pursuant to Title 23 VAC 10-330-20 B, "surplus" is defined as the amount shown on the Call Report including "reserves for contingencies and other capital account reserves." For purposes of the Call Report, the surplus account includes capital contributions, adjustments arising from treasury stock transactions, and any amount received for common stock in excess of its par value.

Unlike retained earnings, a subsidiary's surplus at the date of acquisition is not eliminated in consolidated financial statements under GAAP. Consequently, the clear language of the statute permits a deduction for any amount of a subsidiary's surplus included in the Call Report of a bank. Such surplus, including reserves, treasury stock, and amounts paid in excess of par, should be readily identifiable on the subsidiary's year end financial statements. See P.D. 06-69 (8/18/2006).

The Department denied the deductions for surplus because Title 23 VAC 10-330-30 E restricts the deduction to undistributed earnings. In addition, the deduction reported on the 2014 return far exceeded the amount reported on the Call Report.

The term "undistributed earnings" is not defined for BFT purposes. Generally, the term "undistributed earnings" is used along with a number of terms to describe retained earnings, which are earnings or profits that are not paid as distributions to the entity's owners. The Virginia Supreme Court has used the terms "undistributed earnings" and "retained earnings" interchangeably. See *Segaloff v. Segaloff*, 59 Va. Cir. 55, 2002 Va. Cir. LEXIS 131 (2002). *Virginia Code* § 58.1-1206, however, permits a deduction for surplus in addition to retained or undistributed earnings. See also P.D. 06-69 (8/18/2006).

As to the amount of the deduction claimed by the Bank, *Virginia Code* § 58.1-1206 A 4 limits the deduction to the extent retained earnings and surplus are included in the gross capital of the bank. In conjunction with its review, the Department requested the Bank to provide a reconciliation of its deduction to amounts reported on

the Call Report. The reconciliation provided by the Bank indicated that a significant amount of the deduction for retained earnings and surplus claimed on its amended returns had been eliminated before being reported on the Call Reports. In accordance with the statute, the Bank would not be permitted to deduct retained earnings and surplus not included in gross capital.

#### Historic Rehabilitation Tax Credit

In 2009, the Bank received a Historic Rehabilitation Tax Credit (the "Credit") from a pass-through entity. In subsequent years, the Bank became eligible to claim additional Credits received through various pass-through entities.

Under *Virginia Code* § 58.1-339.2, any individual, trust, estate, or corporation is entitled to the Credit equal to 25% of eligible expenses. Credits granted to partnerships are allocated to the partners either in proportion to their ownership interest or as agreed. The credit may be carried over for up to 10 tax years.

As permitted under the statute, the portion of the Credit that was not used on the 2010 BFT return was carried forward to 2011 and 2012. Credits earned in subsequent taxable years were likewise carried forward to 2012, 2013 and 2014 and claimed on the Bank's original BFT returns. When the Bank filed amended returns, the state BFT tax liability was reduced to \$0. As a result, the Bank had no BFT liability on which to apply the Credits that had been carried forward. Thus, the Bank did not report any Credit on the amended returns.

The Bank asserts the Department has not reflected available Credits against the assessments made for the 2013 and 2014 tax years. A review of the audit reports confirms the Department failed to adjust Credit carryovers to reflect the full amounts that were eligible to be claimed in its audit findings and resulting assessments.

When the Bank amended its deduction of retained earnings, it also amended its claims for the Credit in accordance with the resulting state BFT liability. Because the Credit carryovers were amended, the Department was obligated to adjust the Credit carryovers when it disallowed the deduction.

#### Mathematical Errors

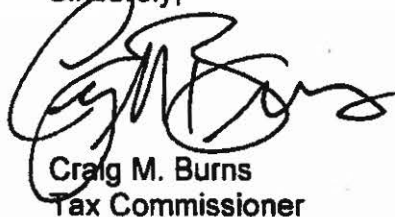
During the course of considering the Bank's appeal, a number of minor transposition errors were discovered on the amended returns. The Bank has provided documentation to verify the correct amounts.

## CONCLUSION

In accordance with this determination, the adjustment to increase equity capital for the 2014 tax year by including noncontrolling (minority) interests in consolidated subsidiaries is reversed. In addition, the Department will allow a deduction for both retained earnings and surplus of the Bank's subsidiaries to the extent included in gross capital. Finally, the Credit carryovers must be corrected to show the amounts that should have been claimed for the 2012 through 2014 tax years. The enclosed schedules display the adjustments (including mathematical errors) to be made as a result of this determination. The overpayments of state BFT, including applicable interest, will be refunded shortly. The Department will notify the affected localities and refunds of the local portion of the BFT will be issued by those localities.

The *Code of Virginia* sections, regulations, and public documents cited are available on-line at [www.tax.virginia.gov](http://www.tax.virginia.gov) in the Laws, Rules & Decisions section of the Department's web site. If you have any questions regarding this determination, you may contact David T. Mason in the Department's Office of Tax Policy, Appeals and Rulings, at (804) 371-6041.

Sincerely,



Craig M. Burns  
Tax Commissioner

Enclosure

AR/1289o

**SUMMARY OF REFUNDS DUE TO BB&T**

<b>LOCALITY</b>	<b>2012 REFUND TO BANK</b>	<b>2013 REFUND TO BANK</b>	<b>2014 REFUND TO BANK</b>	<b>TOTAL DUE TO BANK</b>
Accomack County	\$3,425	\$3,214	\$4,176	\$10,815
Albemarle County	\$42,246	\$36,003	\$44,391	\$122,640
Amelia County	\$4,537	\$3,739	\$3,946	\$12,223
Amherst County	\$15,197	\$11,832	\$14,117	\$41,146
Arlington County	\$158,647	\$142,710	\$168,167	\$469,524
Augusta County	\$9,829	\$8,354	\$13,063	\$31,247
Bath County	\$8,855	\$7,616	\$7,544	\$24,015
Bedford County	\$15,643	\$14,601	\$18,136	\$48,380
Bland County	\$9,254	\$7,855	\$9,265	\$26,374
Buckingham County	\$6,482	\$5,424	\$5,596	\$17,502
Campbell County	\$8,822	\$7,450	\$8,895	\$25,166
Carroll County	\$2,994	\$2,637	\$0	\$5,631
Charles City County	\$3,947	\$3,239	\$3,689	\$10,875
Chesterfield County	\$70,433	\$64,154	\$81,011	\$215,599
City of Alexandria	\$52,131	\$49,269	\$57,996	\$159,396
City of Bristol	\$7,093	\$6,158	\$7,748	\$20,999
City of Buena Vista	\$4,543	\$4,267	\$8,635	\$17,446
City of Charlottesville	\$24,895	\$26,411	\$27,675	\$78,981
City of Chesapeake	\$80,870	\$72,711	\$89,443	\$243,023
City of Colonial Heights	\$16,790	\$14,632	\$19,005	\$50,426
City of Covington	\$12,970	\$10,940	\$13,821	\$37,731
City of Danville	\$29,046	\$22,670	\$25,140	\$76,856
City of Emporia	\$11,537	\$10,333	\$11,916	\$33,786
City of Fairfax	\$100,397	\$75,294	\$132,942	\$308,634
City of Falls Church	\$31,101	\$26,705	\$30,354	\$88,159
City of Franklin	\$8,232	\$10,864	\$13,174	\$32,270
City of Fredericksburg	\$72,761	\$60,929	\$66,605	\$200,295
City of Galax	\$7,356	\$5,770	\$6,888	\$20,014
City of Hampton	\$9,855	\$11,697	\$15,840	\$37,392
City of Harrisonburg	\$24,376	\$21,610	\$29,382	\$75,369
City of Hopewell	\$11,516	\$10,242	\$12,664	\$34,422
City of Lexington	\$8,737	\$7,402	\$8,433	\$24,571
City of Lynchburg	\$90,394	\$60,041	\$74,530	\$224,965
City of Manassas	\$59,796	\$47,845	\$56,510	\$164,151
City of Martinsville	\$29,962	\$25,356	\$28,748	\$84,066
City of Newport News	\$21,402	\$20,198	\$24,120	\$65,720
City of Norfolk	\$119,411	\$76,450	\$100,045	\$295,906
City of Petersburg	\$10,408	\$8,560	\$9,940	\$28,908
City of Poquoson	\$9,520	\$8,894	\$10,802	\$29,215
City of Portsmouth	\$31,820	\$27,777	\$34,350	\$93,947
City of Radford	\$5,971	\$5,221	\$6,246	\$17,438
City of Richmond	\$71,455	\$97,105	\$76,924	\$245,484
City of Roanoke	\$24,813	\$22,282	\$26,231	\$73,326
City of Salem	\$20,423	\$16,252	\$19,256	\$55,931

**SUMMARY OF REFUNDS DUE TO BB&T**

<b>LOCALITY</b>	<b>2012 REFUND TO BANK</b>	<b>2013 REFUND TO BANK</b>	<b>2014 REFUND TO BANK</b>	<b>TOTAL DUE TO BANK</b>
City of Staunton	\$9,941	\$9,020	\$10,393	\$29,355
City of Suffolk	\$40,470	\$29,940	\$33,567	\$103,977
City of Virginia Beach	\$161,162	\$141,347	\$170,923	\$473,432
City of Waynesboro	\$6,358	\$5,112	\$6,198	\$17,667
City of Williamsburg	\$9,372	\$8,136	\$10,823	\$28,330
City of Winchester	\$93,497	\$78,059	\$96,502	\$268,059
Cumberland County	\$2,422	\$2,153	\$2,423	\$6,999
Dinwiddie County	\$2,999	\$2,704	\$3,161	\$8,864
Fairfax County	\$545,843	\$464,315	\$568,435	\$1,578,593
Fauquier County	\$13,128	\$11,310	\$13,828	\$38,267
Fluvanna County	\$11,613	\$9,529	\$11,812	\$32,954
Franklin County	\$21,518	\$16,319	\$20,459	\$58,295
Frederick County	\$22,204	\$19,391	\$21,987	\$63,583
Gloucester County	\$15,836	\$14,101	\$16,491	\$46,429
Greene County	\$6,368	\$5,318	\$6,726	\$18,413
Hanover County	\$42,244	\$38,107	\$42,773	\$123,124
Henrico County	\$144,178	\$123,029	\$161,870	\$429,077
Henry County	\$20,330	\$15,515	\$18,527	\$54,373
James City County	\$3,208	\$4,268	\$4,916	\$12,392
King & Queen County	\$3,261	\$2,965	\$3,102	\$9,329
King George County	\$10,581	\$9,017	\$10,268	\$29,866
Loudoun County	\$57,965	\$53,224	\$67,850	\$179,038
Mecklenburg County	\$3,011	\$2,544	\$3,093	\$8,648
Middlesex County	\$9,517	\$7,963	\$9,532	\$27,012
Montgomery County	\$2,556	\$2,117	\$2,494	\$7,167
Nelson County	\$10,281	\$9,348	\$10,967	\$30,596
Page County	\$9,665	\$8,562	\$9,957	\$28,184
Patrick County	\$3,723	\$3,067	\$3,965	\$10,755
Pittsylvania County	\$6,240	\$5,138	\$6,048	\$17,425
Prince George County	\$6,413	\$5,274	\$6,385	\$18,072
Prince William County	\$86,598	\$77,827	\$94,538	\$258,962
Rappahannock County	\$2,896	\$2,549	\$2,867	\$8,312
Roanoke County	\$17,618	\$15,564	\$19,663	\$52,845
Rockbridge County	\$15,615	\$13,117	\$16,958	\$45,690
Rockingham County	\$4,689	\$3,929	\$4,539	\$13,157
Russell County	\$2,491	\$2,236	\$2,549	\$7,276
Scott County	\$2,751	\$2,108	\$2,439	\$7,298
Smyth County	\$3,329	\$0	\$0	\$3,329
Spottsylvania County	\$26,090	\$22,371	\$27,464	\$75,925
Stafford County	\$38,767	\$34,048	\$41,920	\$114,734
Sussex County	\$2,237	\$2,172	\$2,249	\$6,658
Town of Abingdon	\$35,327	\$7,573	\$8,328	\$51,228
Town of Altavista	\$4,789	\$3,768	\$4,388	\$12,944
Town of Amherst	\$8,739	\$10,714	\$12,824	\$32,277

**SUMMARY OF REFUNDS DUE TO BB&T**

<b>LOCALITY</b>	<b>2012 REFUND TO BANK</b>	<b>2013 REFUND TO BANK</b>	<b>2014 REFUND TO BANK</b>	<b>TOTAL DUE TO BANK</b>
Town of Appomattox	\$12,503	\$10,204	\$12,269	\$34,976
Town of Ashland	\$19,163	\$16,055	\$18,862	\$54,080
Town of Berryville	\$7,996	\$6,644	\$8,167	\$22,807
Town of Big Stone Gap	\$3,765	\$3,104	\$3,705	\$10,575
Town of Blacksburg	\$6,581	\$5,924	\$7,385	\$19,890
Town of Blackstone	\$4,013	\$3,284	\$7,180	\$14,477
Town of Bluefield	\$9,660	\$9,615	\$11,151	\$30,426
Town of Boones Mill	\$6,378	\$5,336	\$6,226	\$17,940
Town of Bridgewater	\$9,758	\$8,524	\$10,336	\$28,618
Town of Broadway	\$9,412	\$7,956	\$11,919	\$29,287
Town of Brookneal	\$3,567	\$3,376	\$3,554	\$10,497
Town of Buchanan	\$2,748	\$2,325	\$2,534	\$7,607
Town of Chilhowie	\$5,448	\$4,780	\$5,659	\$15,887
Town of Christiansburg	\$5,335	\$4,686	\$6,308	\$16,329
Town of Clifton Forge	\$6,488	\$5,480	\$5,708	\$17,676
Town of Clintwood	\$5,990	\$4,379	\$5,484	\$15,853
Town of Coeburn	\$4,891	\$3,844	\$4,223	\$12,959
Town of Colonial Beach	\$7,878	\$6,420	\$7,896	\$22,193
Town of Courtland	\$4,150	\$0	\$0	\$4,150
Town of Craigsville	\$2,420	\$2,009	\$0	\$4,429
Town of Culpeper	\$10,972	\$9,360	\$9,937	\$30,269
Town of Damascus	\$5,203	\$4,306	\$4,952	\$14,461
Town of Dayton	\$6,319	\$5,441	\$6,570	\$18,330
Town of Dublin	\$3,242	\$3,019	\$3,479	\$9,740
Town of Elkton	\$2,376	\$1,976	\$2,432	\$6,784
Town of Exmore	\$8,454	\$6,890	\$8,108	\$23,453
Town of Farmville	\$12,012	\$11,509	\$13,589	\$37,110
Town of Fries	\$4,521	\$3,400	\$3,578	\$11,500
Town of Front Royal	\$18,725	\$15,250	\$18,192	\$52,167
Town of Gate City	\$1,552	\$1,292	\$1,414	\$4,258
Town of Glasgow	\$3,144	\$2,502	\$0	\$5,646
Town of Gordonsville	\$2,481	\$2,859	\$4,123	\$9,463
Town of Grottoes	\$2,263	\$2,117	\$0	\$4,380
Town of Haymarket	\$10,913	\$9,506	\$12,175	\$32,594
Town of Haysi	\$3,770	\$3,051	\$3,559	\$10,380
Town of Herndon	\$6,310	\$5,504	\$6,944	\$18,758
Town of Hillsville	\$8,026	\$6,736	\$11,320	\$26,082
Town of Honaker	\$3,369	\$2,957	\$0	\$6,326
Town of Kenbridge	\$3,814	\$3,007	\$0	\$6,821
Town of Keysville	\$5,617	\$4,508	\$5,366	\$15,491
Town of Lebanon	\$9,440	\$4,773	\$9,337	\$23,550
Town of Leesburg	\$28,283	\$22,585	\$25,720	\$76,588
Town of Lovettsville	\$9,242	\$7,840	\$9,346	\$26,428
Town of Middleburg	\$9,042	\$5,557	\$6,712	\$21,311



**SUMMARY OF REFUNDS DUE TO BB&T**

<b>LOCALITY</b>	<b>2012 REFUND TO BANK</b>	<b>2013 REFUND TO BANK</b>	<b>2014 REFUND TO BANK</b>	<b>TOTAL DUE TO BANK</b>
Town of Middletown	\$3,905	\$3,022	\$4,039	\$10,966
Town of Mineral	\$7,525	\$6,204	\$7,526	\$21,255
Town of Mount Jackson	\$8,045	\$6,618	\$7,270	\$21,934
Town of Narrows	\$4,497	\$0	\$0	\$4,497
Town of New Market	\$2,280	\$1,832	\$2,085	\$6,197
Town of Newsoms	\$1,239	\$0	\$0	\$1,239
Town of Nickelsville	\$2,043	\$1,588	\$1,687	\$5,318
Town of Onley	\$8,101	\$7,138	\$8,427	\$23,666
Town of Orange	\$5,942	\$5,142	\$6,025	\$17,109
Town of Pearisburg	\$5,103	\$4,263	\$7,319	\$16,685
Town of Pembroke	\$2,084	\$1,850	\$0	\$3,934
Town of Pocahontas	\$1,827	\$0	\$0	\$1,827
Town of Pound	\$3,626	\$3,057	\$0	\$6,683
Town of Pulaski	\$3,906	\$3,190	\$3,787	\$10,883
Town of Purcellville	\$13,512	\$11,690	\$15,782	\$40,984
Town of Remington	\$3,734	\$3,187	\$3,649	\$10,569
Town of Rich Creek	\$5,464	\$8,025	\$9,483	\$22,971
Town of Richlands	\$19,086	\$15,581	\$18,236	\$52,903
Town of Rocky Mount	\$15,257	\$12,759	\$14,408	\$42,425
Town of Rural Retreat	\$3,799	\$5,790	\$6,324	\$15,912
Town of Saltville	\$13,110	\$9,566	\$9,523	\$32,199
Town of Scottsville	\$9,595	\$8,135	\$9,889	\$27,619
Town of Smithfield	\$7,210	\$5,649	\$8,822	\$21,681
Town of South Boston	\$16,028	\$13,043	\$15,265	\$44,336
Town of South Hill	\$13,747	\$11,404	\$14,058	\$39,210
Town of Strasburg	\$4,658	\$3,857	\$4,560	\$13,076
Town of Stuart	\$13,787	\$11,173	\$12,420	\$37,380
Town of Surry	\$1,638	\$1,445	\$0	\$3,083
Town of Tazewell	\$17,076	\$13,866	\$15,199	\$46,141
Town of Timberville	\$2,245	\$2,028	\$0	\$4,273
Town of Urbanna	\$4,119	\$3,412	\$3,799	\$11,330
Town of Vienna	\$25,613	\$23,161	\$28,643	\$77,417
Town of Vinton	\$6,316	\$5,330	\$6,430	\$18,076
Town of Wakefield	\$5,894	\$5,080	\$6,232	\$17,206
Town of Warrenton	\$40,091	\$33,802	\$39,359	\$113,252
Town of Wise	\$3,407	\$2,844	\$6,458	\$12,708
Town of Woodstock	\$15,977	\$18,426	\$17,830	\$52,233
Town of Wytheville	\$12,297	\$10,116	\$11,650	\$34,064
Warren County	\$237	\$979	\$1,576	\$2,792
Washington County	\$4,551	\$3,579	\$4,276	\$12,406
Westmoreland County	\$3,230	\$3,086	\$3,508	\$9,824
York County	\$13,604	\$12,149	\$14,810	\$40,563

**Locality                      Original Taxes Assignable                      Amended Taxes Assignable                      Refund Due Bank**

Accomack County	\$3,727	\$302	\$3,425
Albemarle County	\$45,965	\$3,719	\$42,246
Amelia County	\$4,937	\$399	\$4,537
Amherst County	\$16,534	\$1,338	\$15,197
Arlington County	\$172,613	\$13,966	\$158,647
Augusta County	\$10,694	\$865	\$9,829
Bath County	\$9,635	\$780	\$8,855
Bedford County	\$17,020	\$1,377	\$15,643
Bland County	\$10,068	\$815	\$9,254
Buckingham County	\$7,053	\$571	\$6,482
Campbell County	\$9,599	\$777	\$8,822
Carroll County	\$3,258	\$264	\$2,994
Charles City County	\$4,295	\$347	\$3,947
Chesterfield County	\$76,634	\$6,200	\$70,433
City of Alexandria	\$56,721	\$4,589	\$52,131
City of Bristol	\$7,718	\$624	\$7,093
City of Buena Vista	\$4,943	\$400	\$4,543
City of Charlottesville	\$27,086	\$2,192	\$24,895
City of Chesapeake	\$87,989	\$7,119	\$80,870
City of Colonial Heights	\$18,268	\$1,478	\$16,790
City of Covington	\$14,112	\$1,142	\$12,970
City of Danville	\$31,603	\$2,557	\$29,046
City of Emporia	\$12,553	\$1,016	\$11,537
City of Fairfax	\$109,235	\$8,838	\$100,397
City of Falls Church	\$33,838	\$2,738	\$31,101
City of Franklin	\$8,957	\$725	\$8,232
City of Fredericksburg	\$79,166	\$6,405	\$72,761
City of Galax	\$8,003	\$648	\$7,356
City of Hampton	\$10,722	\$868	\$9,855
City of Harrisonburg	\$26,522	\$2,146	\$24,376
City of Hopewell	\$12,530	\$1,014	\$11,516
City of Lexington	\$9,506	\$769	\$8,737
City of Lynchburg	\$98,352	\$7,958	\$90,394
City of Manassas	\$65,060	\$5,264	\$59,796
City of Martinsville	\$32,600	\$2,638	\$29,962
City of Newport News	\$23,286	\$1,884	\$21,402
City of Norfolk	\$129,923	\$10,512	\$119,411
City of Petersburg	\$11,325	\$916	\$10,408
City of Poquoson	\$10,358	\$838	\$9,520
City of Portsmouth	\$34,621	\$2,801	\$31,820
City of Radford	\$6,496	\$526	\$5,971
City of Richmond	\$77,746	\$6,290	\$71,455
City of Roanoke	\$26,998	\$2,184	\$24,813
City of Salem	\$22,221	\$1,798	\$20,423
City of Staunton	\$10,816	\$875	\$9,941
City of Suffolk	\$44,033	\$3,563	\$40,470
City of Virginia Beach	\$175,350	\$14,187	\$161,162

**Locality**                      **Original Taxes Assignable**                      **Amended Taxes Assignable**                      **Refund Due Bank**

City of Waynesboro	\$6,917	\$560	\$6,358
City of Williamsburg	\$10,197	\$825	\$9,372
City of Winchester	\$101,728	\$8,231	\$93,497
Cumberland County	\$2,636	\$213	\$2,422
Dinwiddie County	\$3,263	\$264	\$2,999
Fairfax County	\$593,894	\$48,052	\$545,843
Fauquier County	\$14,284	\$1,156	\$13,128
Fluvanna County	\$12,636	\$1,022	\$11,613
Franklin County	\$23,412	\$1,894	\$21,518
Frederick County	\$24,159	\$1,955	\$22,204
Gloucester County	\$17,230	\$1,394	\$15,836
Greene County	\$6,929	\$561	\$6,368
Hanover County	\$45,963	\$3,719	\$42,244
Henrico County	\$156,870	\$12,692	\$144,178
Henry County	\$22,120	\$1,790	\$20,330
James City County	\$3,491	\$282	\$3,208
King & Queen County	\$3,549	\$287	\$3,261
King George County	\$11,513	\$931	\$10,581
Loudoun County	\$63,067	\$5,103	\$57,965
Mecklenburg County	\$3,276	\$265	\$3,011
Middlesex County	\$10,355	\$838	\$9,517
Montgomery County	\$2,781	\$225	\$2,556
Nelson County	\$11,186	\$905	\$10,281
Page County	\$10,515	\$851	\$9,665
Patrick County	\$4,051	\$328	\$3,723
Pittsylvania County	\$6,789	\$549	\$6,240
Prince George County	\$6,977	\$565	\$6,413
Prince William County	\$94,221	\$7,623	\$86,598
Rappahannock County	\$3,151	\$255	\$2,896
Roanoke County	\$19,169	\$1,551	\$17,618
Rockbridge County	\$16,990	\$1,375	\$15,615
Rockingham County	\$5,102	\$413	\$4,689
Russell County	\$2,710	\$219	\$2,491
Scott County	\$2,994	\$242	\$2,751
Smyth County	\$3,622	\$293	\$3,329
Spottsylvania County	\$28,387	\$2,297	\$26,090
Stafford County	\$42,179	\$3,413	\$38,767
Sussex County	\$2,434	\$197	\$2,237
Town of Abingdon	\$38,437	\$3,110	\$35,327
Town of Altavista	\$5,210	\$422	\$4,789
Town of Amherst	\$9,509	\$769	\$8,739
Town of Appomattox	\$13,603	\$1,101	\$12,503
Town of Ashland	\$20,850	\$1,687	\$19,163
Town of Berryville	\$8,700	\$704	\$7,996
Town of Big Stone Gap	\$4,097	\$331	\$3,765
Town of Blacksburg	\$7,160	\$579	\$6,581
Town of Blackstone	\$4,367	\$353	\$4,013

**Locality**                      **Original Taxes Assignable**                      **Amended Taxes Assignable**                      **Refund Due Bank**

Town of Bluefield	\$10,511	\$850	\$9,660
Town of Boones Mill	\$6,939	\$561	\$6,378
Town of Bridgewater	\$10,617	\$859	\$9,758
Town of Broadway	\$10,240	\$829	\$9,412
Town of Brookneal	\$3,882	\$314	\$3,567
Town of Buchanan	\$2,989	\$242	\$2,748
Town of Chilhowie	\$5,928	\$480	\$5,448
Town of Christiansburg	\$5,804	\$470	\$5,335
Town of Clifton Forge	\$7,059	\$571	\$6,488
Town of Clintwood	\$6,517	\$527	\$5,990
Town of Coeburn	\$5,322	\$431	\$4,891
Town of Colonial Beach	\$8,571	\$694	\$7,878
Town of Courtland	\$4,515	\$365	\$4,150
Town of Craigs ville	\$2,633	\$213	\$2,420
Town of Culpeper	\$11,938	\$966	\$10,972
Town of Damascus	\$5,661	\$458	\$5,203
Town of Dayton	\$6,876	\$556	\$6,319
Town of Dublin	\$3,527	\$285	\$3,242
Town of Elkton	\$2,585	\$209	\$2,376
Town of Exmore	\$9,199	\$744	\$8,454
Town of Farmville	\$13,069	\$1,057	\$12,012
Town of Fries	\$4,919	\$398	\$4,521
Town of Front Royal	\$20,374	\$1,648	\$18,725
Town of Gate City	\$1,688	\$137	\$1,552
Town of Glasgow	\$3,421	\$277	\$3,144
Town of Gordonsville	\$2,699	\$218	\$2,481
Town of Grottoes	\$2,462	\$199	\$2,263
Town of Haymarket	\$11,874	\$961	\$10,913
Town of Haysi	\$4,102	\$332	\$3,770
Town of Herndon	\$6,866	\$556	\$6,310
Town of Hillsville	\$8,733	\$707	\$8,026
Town of Honaker	\$3,665	\$297	\$3,369
Town of Kenbridge	\$4,150	\$336	\$3,814
Town of Keysville	\$6,112	\$495	\$5,617
Town of Lebanon	\$10,270	\$831	\$9,440
Town of Leesburg	\$30,772	\$2,490	\$28,283
Town of Lovettsville	\$10,056	\$814	\$9,242
Town of Middleburg	\$9,838	\$796	\$9,042
Town of Middletown	\$4,249	\$344	\$3,905
Town of Mineral	\$8,188	\$662	\$7,525
Town of Mount Jackson	\$8,753	\$708	\$8,045
Town of Narrows	\$4,893	\$396	\$4,497
Town of New Market	\$2,481	\$201	\$2,280
Town of Newsoms	\$1,348	\$109	\$1,239
Town of Nickelsville	\$2,223	\$180	\$2,043
Town of Onley	\$8,814	\$713	\$8,101
Town of Orange	\$6,465	\$523	\$5,942

**Locality**                      **Original Taxes Assignable**                      **Amended Taxes Assignable**                      **Refund Due Bank**

Town of Pearisburg	\$5,552	\$449	\$5,103
Town of Pembroke	\$2,268	\$183	\$2,084
Town of Pocahontas	\$1,987	\$161	\$1,827
Town of Pound	\$3,946	\$319	\$3,626
Town of Pulaski	\$4,250	\$344	\$3,906
Town of Purcellville	\$14,702	\$1,190	\$13,512
Town of Remington	\$4,062	\$329	\$3,734
Town of Rich Creek	\$5,945	\$481	\$5,464
Town of Richlands	\$20,766	\$1,680	\$19,086
Town of Rocky Mount	\$16,600	\$1,343	\$15,257
Town of Rural Retreat	\$4,133	\$334	\$3,799
Town of Saltville	\$14,264	\$1,154	\$13,110
Town of Scottsville	\$10,440	\$845	\$9,595
Town of Smithfield	\$7,845	\$635	\$7,210
Town of South Boston	\$17,439	\$1,411	\$16,028
Town of South Hill	\$14,958	\$1,210	\$13,747
Town of Strasburg	\$5,068	\$410	\$4,658
Town of Stuart	\$15,001	\$1,214	\$13,787
Town of Surry	\$1,782	\$144	\$1,638
Town of Tazewell	\$18,579	\$1,503	\$17,076
Town of Timberville	\$2,443	\$198	\$2,245
Town of Urbanna	\$4,481	\$363	\$4,119
Town of Vienna	\$27,867	\$2,255	\$25,613
Town of Vinton	\$6,872	\$556	\$6,316
Town of Wakefield	\$6,413	\$519	\$5,894
Town of Warrenton	\$43,621	\$3,529	\$40,091
Town of Wise	\$3,707	\$300	\$3,407
Town of Woodstock	\$17,384	\$1,406	\$15,977
Town of Wytheville	\$13,380	\$1,083	\$12,297
Warren County	\$257	\$21	\$237
Washington County	\$4,952	\$401	\$4,551
Westmoreland County	\$3,515	\$284	\$3,230
York County	\$14,802	\$1,198	\$13,604
<b>TOTAL</b>	<b>\$3,906,439</b>	<b>\$316,067</b>	<b>\$3,590,372</b>

**Locality**                      **Original Taxes Assignable**                      **Amended Taxes Assignable**                      **Refund Due Bank**

Accomack County	\$3,761	\$547	\$3,214
Albemarle County	\$42,133	\$6,130	\$36,003
Amelia County	\$4,376	\$637	\$3,739
Amherst County	\$13,847	\$2,015	\$11,832
Arlington County	\$167,009	\$24,299	\$142,710
Augusta County	\$9,777	\$1,423	\$8,354
Bath County	\$8,913	\$1,297	\$7,616
Bedford County	\$17,087	\$2,486	\$14,601
Bland County	\$9,193	\$1,338	\$7,855
Buckingham County	\$6,348	\$924	\$5,424
Campbell County	\$8,718	\$1,268	\$7,450
Carroll County	\$3,086	\$449	\$2,637
Charles City County	\$3,790	\$551	\$3,239
Chesterfield County	\$75,078	\$10,924	\$64,154
City of Alexandria	\$57,658	\$8,389	\$49,269
City of Bristol	\$7,207	\$1,049	\$6,158
City of Buena Vista	\$4,994	\$727	\$4,267
City of Charlottesville	\$30,908	\$4,497	\$26,411
City of Chesapeake	\$85,091	\$12,380	\$72,711
City of Colonial Heights	\$17,123	\$2,491	\$14,632
City of Covington	\$12,803	\$1,863	\$10,940
City of Danville	\$26,530	\$3,860	\$22,670
City of Emporia	\$12,092	\$1,759	\$10,333
City of Fairfax	\$88,115	\$12,821	\$75,294
City of Falls Church	\$31,252	\$4,547	\$26,705
City of Franklin	\$12,714	\$1,850	\$10,864
City of Fredericksburg	\$71,303	\$10,374	\$60,929
City of Galax	\$6,753	\$983	\$5,770
City of Hampton	\$13,689	\$1,992	\$11,697
City of Harrisonburg	\$25,290	\$3,680	\$21,610
City of Hopewell	\$11,986	\$1,744	\$10,242
City of Lexington	\$8,662	\$1,260	\$7,402
City of Lynchburg	\$70,264	\$10,223	\$60,041
City of Manassas	\$55,991	\$8,146	\$47,845
City of Martinsville	\$29,673	\$4,317	\$25,356
City of Newport News	\$23,637	\$3,439	\$20,198
City of Norfolk	\$89,467	\$13,017	\$76,450
City of Petersburg	\$10,018	\$1,458	\$8,560
City of Poquoson	\$10,408	\$1,514	\$8,894
City of Portsmouth	\$32,506	\$4,729	\$27,777
City of Radford	\$6,110	\$889	\$5,221
City of Richmond	\$113,639	\$16,534	\$97,105
City of Roanoke	\$26,076	\$3,794	\$22,282
City of Salem	\$19,019	\$2,767	\$16,252
City of Staunton	\$10,556	\$1,536	\$9,020
City of Suffolk	\$35,038	\$5,098	\$29,940
City of Virginia Beach	\$165,414	\$24,067	\$141,347

**Locality**                      **Original Taxes Assignable**                      **Amended Taxes Assignable**                      **Refund Due Bank**

City of Waynesboro	\$5,982	\$870	\$5,112
City of Williamsburg	\$9,521	\$1,385	\$8,136
City of Winchester	\$91,350	\$13,291	\$78,059
Cumberland County	\$2,520	\$367	\$2,153
Dinwiddie County	\$3,164	\$460	\$2,704
Fairfax County	\$543,374	\$79,059	\$464,315
Fauquier County	\$13,236	\$1,926	\$11,310
Fluvanna County	\$11,151	\$1,622	\$9,529
Franklin County	\$19,097	\$2,778	\$16,319
Frederick County	\$22,693	\$3,302	\$19,391
Gloucester County	\$16,502	\$2,401	\$14,101
Greene County	\$6,224	\$906	\$5,318
Hanover County	\$44,596	\$6,489	\$38,107
Henrico County	\$143,977	\$20,948	\$123,029
Henry County	\$18,157	\$2,642	\$15,515
James City County	\$4,995	\$727	\$4,268
King & Queen County	\$3,470	\$505	\$2,965
King George County	\$10,552	\$1,535	\$9,017
Loudoun County	\$62,286	\$9,062	\$53,224
Mecklenburg County	\$2,977	\$433	\$2,544
Middlesex County	\$9,319	\$1,356	\$7,963
Montgomery County	\$2,478	\$361	\$2,117
Nelson County	\$10,940	\$1,592	\$9,348
Page County	\$10,020	\$1,458	\$8,562
Patrick County	\$3,589	\$522	\$3,067
Pittsylvania County	\$6,013	\$875	\$5,138
Prince George County	\$6,172	\$898	\$5,274
Prince William County	\$91,078	\$13,251	\$77,827
Rappahannock County	\$2,983	\$434	\$2,549
Roanoke County	\$18,214	\$2,650	\$15,564
Rockbridge County	\$15,350	\$2,233	\$13,117
Rockingham County	\$4,598	\$669	\$3,929
Russell County	\$2,617	\$381	\$2,236
Scott County	\$2,467	\$359	\$2,108
Spottsylvania County	\$26,180	\$3,809	\$22,371
Stafford County	\$39,845	\$5,797	\$34,048
Sussex County	\$2,542	\$370	\$2,172
Town of Abingdon	\$8,863	\$1,290	\$7,573
Town of Altavista	\$4,410	\$642	\$3,768
Town of Amherst	\$12,538	\$1,824	\$10,714
Town of Appomattox	\$11,942	\$1,738	\$10,204
Town of Ashland	\$18,789	\$2,734	\$16,055
Town of Berryville	\$7,775	\$1,131	\$6,644
Town of Big Stone Gap	\$3,633	\$529	\$3,104
Town of Blacksburg	\$6,933	\$1,009	\$5,924
Town of Blackstone	\$3,843	\$559	\$3,284
Town of Bluefield	\$11,252	\$1,637	\$9,615

**Locality**                      **Original Taxes Assignable**                      **Amended Taxes Assignable**                      **Refund Due Bank**

Town of Boones Mill	\$6,245	\$909	\$5,336
Town of Bridgewater	\$9,975	\$1,451	\$8,524
Town of Broadway	\$9,311	\$1,355	\$7,956
Town of Brookneal	\$3,951	\$575	\$3,376
Town of Buchanan	\$2,721	\$396	\$2,325
Town of Chilhowie	\$5,594	\$814	\$4,780
Town of Christiansburg	\$5,484	\$798	\$4,686
Town of Clifton Forge	\$6,413	\$933	\$5,480
Town of Clintwood	\$5,125	\$746	\$4,379
Town of Coeburn	\$4,499	\$655	\$3,844
Town of Colonial Beach	\$7,513	\$1,093	\$6,420
Town of Craigsville	\$2,351	\$342	\$2,009
Town of Culpeper	\$10,954	\$1,594	\$9,360
Town of Damascus	\$5,039	\$733	\$4,306
Town of Dayton	\$6,367	\$926	\$5,441
Town of Dublin	\$3,518	\$499	\$3,019
Town of Elkton	\$2,312	\$336	\$1,976
Town of Exmore	\$8,063	\$1,173	\$6,890
Town of Farmville	\$13,469	\$1,960	\$11,509
Town of Fries	\$3,979	\$579	\$3,400
Town of Front Royal	\$17,847	\$2,597	\$15,250
Town of Gate City	\$1,512	\$220	\$1,292
Town of Glasgow	\$2,928	\$426	\$2,502
Town of Gordonsville	\$3,346	\$487	\$2,859
Town of Grottoes	\$2,477	\$360	\$2,117
Town of Haymarket	\$11,124	\$1,618	\$9,506
Town of Haysi	\$3,571	\$520	\$3,051
Town of Herndon	\$6,441	\$937	\$5,504
Town of Hillsville	\$7,883	\$1,147	\$6,736
Town of Honaker	\$3,461	\$504	\$2,957
Town of Kenbridge	\$3,519	\$512	\$3,007
Town of Keysville	\$5,275	\$767	\$4,508
Town of Lebanon	\$5,586	\$813	\$4,773
Town of Leesburg	\$26,431	\$3,846	\$22,585
Town of Lovettsville	\$9,175	\$1,335	\$7,840
Town of Middleburg	\$6,503	\$946	\$5,557
Town of Middletown	\$3,536	\$514	\$3,022
Town of Mineral	\$7,260	\$1,056	\$6,204
Town of Mount Jackson	\$7,745	\$1,127	\$6,618
Town of New Market	\$2,144	\$312	\$1,832
Town of Nickelsville	\$1,859	\$271	\$1,588
Town of Onley	\$8,354	\$1,216	\$7,138
Town of Orange	\$6,017	\$875	\$5,142
Town of Pearisburg	\$4,989	\$726	\$4,263
Town of Pembroke	\$2,165	\$315	\$1,850
Town of Pound	\$3,577	\$520	\$3,057
Town of Pulaski	\$3,733	\$543	\$3,190



**Locality**                      **Original Taxes Assignable**                      **Amended Taxes Assignable**                      **Refund Due Bank**

Town of Purcellville	\$13,680	\$1,990	\$11,690
Town of Remington	\$3,729	\$542	\$3,187
Town of Rich Creek	\$9,391	\$1,366	\$8,025
Town of Richlands	\$18,234	\$2,653	\$15,581
Town of Rocky Mount	\$14,932	\$2,173	\$12,759
Town of Rural Retreat	\$6,776	\$986	\$5,790
Town of Saltville	\$11,195	\$1,629	\$9,566
Town of Scottsville	\$9,520	\$1,385	\$8,135
Town of Smithfield	\$6,611	\$962	\$5,649
Town of South Boston	\$15,264	\$2,221	\$13,043
Town of South Hill	\$13,346	\$1,942	\$11,404
Town of Strasburg	\$4,514	\$657	\$3,857
Town of Stuart	\$13,076	\$1,903	\$11,173
Town of Surry	\$1,691	\$246	\$1,445
Town of Tazewell	\$16,227	\$2,361	\$13,866
Town of Timberville	\$2,373	\$345	\$2,028
Town of Urbanna	\$3,993	\$581	\$3,412
Town of Vienna	\$27,105	\$3,944	\$23,161
Town of Vinton	\$6,238	\$908	\$5,330
Town of Wakefield	\$5,945	\$865	\$5,080
Town of Warrenton	\$39,557	\$5,755	\$33,802
Town of Wise	\$3,328	\$484	\$2,844
Town of Woodstock	\$21,563	\$3,137	\$18,426
Town of Wytheville	\$11,839	\$1,723	\$10,116
Warren County	\$1,146	\$167	\$979
Washington County	\$4,188	\$609	\$3,579
Westmoreland County	\$3,611	\$525	\$3,086
York County	\$14,218	\$2,069	\$12,149
<b>TOTAL</b>	<b>\$3,569,940</b>	<b>\$519,401</b>	<b>\$3,050,539</b>

**Locality**                      **Original Taxes Assignable**                      **Amended Taxes Assignable**                      **Refund Due Bank**

Accomack County	\$5,292	\$1,116	\$4,176
Albemarle County	\$56,254	\$11,863	\$44,391
Amelia County	\$5,000	\$1,054	\$3,946
Amherst County	\$17,889	\$3,772	\$14,117
Arlington County	\$213,106	\$44,939	\$168,167
Augusta County	\$16,554	\$3,491	\$13,063
Bath County	\$9,559	\$2,016	\$7,544
Bedford County	\$22,983	\$4,847	\$18,136
Bland County	\$11,741	\$2,476	\$9,265
Buckingham County	\$7,091	\$1,495	\$5,596
Campbell County	\$11,272	\$2,377	\$8,895
Charles City County	\$4,675	\$986	\$3,689
Chesterfield County	\$102,659	\$21,648	\$81,011
City of Alexandria	\$73,494	\$15,498	\$57,996
City of Bristol	\$9,818	\$2,070	\$7,748
City of Buena Vista	\$10,943	\$2,308	\$8,635
City of Charlottesville	\$35,071	\$7,396	\$27,675
City of Chesapeake	\$113,344	\$23,902	\$89,443
City of Colonial Heights	\$24,083	\$5,079	\$19,005
City of Covington	\$17,514	\$3,693	\$13,821
City of Danville	\$31,859	\$6,718	\$25,140
City of Emporia	\$15,101	\$3,184	\$11,916
City of Fairfax	\$168,468	\$35,526	\$132,942
City of Falls Church	\$38,465	\$8,111	\$30,354
City of Franklin	\$16,694	\$3,520	\$13,174
City of Fredericksburg	\$84,404	\$17,799	\$66,605
City of Galax	\$8,728	\$1,841	\$6,888
City of Hampton	\$20,073	\$4,233	\$15,840
City of Harrisonburg	\$37,234	\$7,852	\$29,382
City of Hopewell	\$16,048	\$3,384	\$12,664
City of Lexington	\$10,686	\$2,253	\$8,433
City of Lynchburg	\$94,446	\$19,916	\$74,530
City of Manassas	\$71,611	\$15,101	\$56,510
City of Martinsville	\$36,430	\$7,682	\$28,748
City of Newport News	\$30,566	\$6,446	\$24,120
City of Norfolk	\$126,780	\$26,735	\$100,045
City of Petersburg	\$12,596	\$2,656	\$9,940
City of Poquoson	\$13,688	\$2,886	\$10,802
City of Portsmouth	\$43,530	\$9,179	\$34,350
City of Radford	\$7,916	\$1,669	\$6,246
City of Richmond	\$97,480	\$20,556	\$76,924
City of Roanoke	\$33,240	\$7,010	\$26,231
City of Salem	\$24,402	\$5,146	\$19,256
City of Staunton	\$13,171	\$2,777	\$10,393
City of Suffolk	\$42,537	\$8,970	\$33,567
City of Virginia Beach	\$216,598	\$45,675	\$170,923
City of Waynesboro	\$7,854	\$1,656	\$6,198

**Locality**                      **Original Taxes Assignable**                      **Amended Taxes Assignable**                      **Refund Due Bank**

City of Williamsburg	\$13,715	\$2,892	\$10,823
City of Winchester	\$122,291	\$25,788	\$96,502
Cumberland County	\$3,071	\$648	\$2,423
Dinwiddie County	\$4,006	\$845	\$3,161
Fairfax County	\$720,337	\$151,902	\$568,435
Fauquier County	\$17,523	\$3,695	\$13,828
Fluvanna County	\$14,969	\$3,157	\$11,812
Franklin County	\$25,926	\$5,467	\$20,459
Frederick County	\$27,863	\$5,876	\$21,987
Gloucester County	\$20,898	\$4,407	\$16,491
Greene County	\$8,524	\$1,797	\$6,726
Hanover County	\$54,203	\$11,430	\$42,773
Henrico County	\$205,127	\$43,256	\$161,870
Henry County	\$23,479	\$4,951	\$18,527
James City County	\$6,229	\$1,314	\$4,916
King & Queen County	\$3,931	\$829	\$3,102
King George County	\$13,012	\$2,744	\$10,268
Loudoun County	\$85,981	\$18,131	\$67,850
Mecklenburg County	\$3,919	\$826	\$3,093
Middlesex County	\$12,079	\$2,547	\$9,532
Montgomery County	\$3,161	\$667	\$2,494
Nelson County	\$13,898	\$2,931	\$10,967
Page County	\$12,618	\$2,661	\$9,957
Patrick County	\$5,025	\$1,060	\$3,965
Pittsylvania County	\$7,664	\$1,616	\$6,048
Prince George County	\$8,091	\$1,706	\$6,385
Prince William County	\$119,801	\$25,263	\$94,538
Rappahannock County	\$3,633	\$766	\$2,867
Roanoke County	\$24,918	\$5,255	\$19,663
Rockbridge County	\$21,490	\$4,532	\$16,958
Rockingham County	\$5,752	\$1,213	\$4,539
Russell County	\$3,230	\$681	\$2,549
Scott County	\$3,091	\$652	\$2,439
Spottsylvania County	\$34,804	\$7,339	\$27,464
Stafford County	\$53,122	\$11,202	\$41,920
Sussex County	\$2,850	\$601	\$2,249
Town of Abingdon	\$10,554	\$2,226	\$8,328
Town of Altavista	\$5,560	\$1,172	\$4,388
Town of Amherst	\$16,251	\$3,427	\$12,824
Town of Appomattox	\$15,548	\$3,279	\$12,269
Town of Ashland	\$23,902	\$5,040	\$18,862
Town of Berryville	\$10,349	\$2,182	\$8,167
Town of Big Stone Gap	\$4,696	\$990	\$3,705
Town of Blacksburg	\$9,358	\$1,973	\$7,385
Town of Blackstone	\$9,098	\$1,919	\$7,180
Town of Bluefield	\$14,131	\$2,980	\$11,151
Town of Boones Mill	\$7,890	\$1,664	\$6,226

**Locality**                      **Original Taxes Assignable**                      **Amended Taxes Assignable**                      **Refund Due Bank**

Town of Bridgewater	\$13,098	\$2,762	\$10,336
Town of Broadway	\$15,104	\$3,185	\$11,919
Town of Brookneal	\$4,503	\$950	\$3,554
Town of Buchanan	\$3,212	\$677	\$2,534
Town of Chilhowie	\$7,172	\$1,512	\$5,659
Town of Christiansburg	\$7,993	\$1,686	\$6,308
Town of Clifton Forge	\$7,234	\$1,525	\$5,708
Town of Clintwood	\$6,949	\$1,465	\$5,484
Town of Coeburn	\$5,352	\$1,129	\$4,223
Town of Colonial Beach	\$10,006	\$2,110	\$7,896
Town of Culpeper	\$12,592	\$2,655	\$9,937
Town of Damascus	\$6,275	\$1,323	\$4,952
Town of Dayton	\$8,326	\$1,756	\$6,570
Town of Dublin	\$4,409	\$930	\$3,479
Town of Elkton	\$3,082	\$650	\$2,432
Town of Exmore	\$10,275	\$2,167	\$8,108
Town of Farmville	\$17,221	\$3,631	\$13,589
Town of Fries	\$4,534	\$956	\$3,578
Town of Front Royal	\$23,053	\$4,861	\$18,192
Town of Gate City	\$1,792	\$378	\$1,414
Town of Gordonsville	\$5,224	\$1,102	\$4,123
Town of Haymarket	\$15,429	\$3,254	\$12,175
Town of Haysi	\$4,510	\$951	\$3,559
Town of Herndon	\$8,800	\$1,856	\$6,944
Town of Hillsville	\$14,345	\$3,025	\$11,320
Town of Keysville	\$6,800	\$1,434	\$5,366
Town of Lebanon	\$11,832	\$2,495	\$9,337
Town of Leesburg	\$32,593	\$6,873	\$25,720
Town of Lovettsville	\$11,843	\$2,497	\$9,346
Town of Middleburg	\$8,506	\$1,794	\$6,712
Town of Middletown	\$5,119	\$1,079	\$4,039
Town of Mineral	\$9,537	\$2,011	\$7,526
Town of Mount Jackson	\$9,213	\$1,943	\$7,270
Town of New Market	\$2,642	\$557	\$2,085
Town of Nickelsville	\$2,137	\$451	\$1,687
Town of Onley	\$10,678	\$2,252	\$8,427
Town of Orange	\$7,635	\$1,610	\$6,025
Town of Pearisburg	\$9,275	\$1,956	\$7,319
Town of Pulaski	\$4,799	\$1,012	\$3,787
Town of Purcellville	\$19,999	\$4,217	\$15,782
Town of Remington	\$4,624	\$975	\$3,649
Town of Rich Creek	\$12,017	\$2,534	\$9,483
Town of Richlands	\$23,109	\$4,873	\$18,236
Town of Rocky Mount	\$18,259	\$3,850	\$14,408
Town of Rural Retreat	\$8,013	\$1,690	\$6,324
Town of Saltville	\$12,067	\$2,545	\$9,523
Town of Scottsville	\$12,531	\$2,643	\$9,889

<u>Locality</u>	<u>Original Taxes Assignable</u>	<u>Amended Taxes Assignable</u>	<u>Refund Due Bank</u>
Town of Smithfield	\$11,179	\$2,357	\$8,822
Town of South Boston	\$19,344	\$4,079	\$15,265
Town of South Hill	\$17,815	\$3,757	\$14,058
Town of Strasburg	\$5,779	\$1,219	\$4,560
Town of Stuart	\$15,739	\$3,319	\$12,420
Town of Tazewell	\$19,261	\$4,062	\$15,199
Town of Urbanna	\$4,814	\$1,015	\$3,799
Town of Vienna	\$36,297	\$7,654	\$28,643
Town of Vinton	\$8,148	\$1,718	\$6,430
Town of Wakefield	\$7,897	\$1,665	\$6,232
Town of Warrenton	\$49,876	\$10,518	\$39,359
Town of Wise	\$8,184	\$1,726	\$6,458
Town of Woodstock	\$22,594	\$4,765	\$17,830
Town of Wytheville	\$14,763	\$3,113	\$11,650
Warren County	\$1,997	\$421	\$1,576
Washington County	\$5,419	\$1,143	\$4,276
Westmoreland County	\$4,446	\$938	\$3,508
York County	\$18,767	\$3,958	\$14,810
<b>TOTAL</b>	<b>\$4,662,551</b>	<b>\$983,220</b>	<b>\$3,679,331</b>



*Office of The City Manager  
Amanda C. Jarratt*

April 22, 2020

To: Franklin City Council

From: Amanda C. Jarratt, City Manager

Reference: FRHA Removal of Commissioners

**Background**

As you all are aware, there have been a multitude of issues and concerns related to the Franklin Redevelopment. A hearing was conducted on March 9, 2020 with the Franklin Redevelopment and Housing Authority Board of Directors. Sands Anderson drafted the attached resolution at your direction for your consideration.

**Needed Action**

Consider adoption of the attached resolution.



**RESOLUTION 2020-08**  
**FOR THE**  
**REMOVAL OF COMMISSIONERS OF THE**  
**FRANKLIN REDEVELOPMENT AND HOUSING AUTHORITY**  
**PURSUANT TO VIRGINIA CODE § 36-17**

**WHEREAS**, the Franklin Redevelopment and Housing Authority (the "Authority") was established in 1963 to serve the citizens of the City of Franklin, Virginia; and

**WHEREAS**, the Authority exists to provide safe, decent, and sanitary housing to low and very low income families, elderly, and disabled citizens in an environment that fosters self-sufficiency and community pride; and

**WHEREAS**, in serving the citizens of the City of Franklin, Virginia, the Authority works closely with the federal government in facilitating federal programs and administering federal funding opportunities; and

**WHEREAS**, in 2019 at the latest, it came to the attention of the City Council of the City of Franklin, Virginia (the "City Council") that there was reason for concern regarding the financial security of the Authority; and

**WHEREAS**, concerned about the financial security of the Authority, the City Council made several requests to the Authority for information, which requests were repeatedly ignored; and

**WHEREAS**, only recently has the City Council received information regarding the Authority, including, but not limited to, banking account statements, a recent financial audit, and U.S. Department of Housing and Urban Development Management Reviews; and

**WHEREAS**, the majority of the information received by the City Council confirms the financial instability and poor state of the Authority and many of its assets; and

**WHEREAS**, the City Council has determined that all remaining members of the Board of Commissioners of the Authority, have been inefficient in the performance of their duties and have in many respects neglected their duties to the Authority; and

**WHEREAS**, pursuant to Virginia Code § 36-17, on February 25, 2020, the City Council provided, through the city manager, to each member of the Board of Commissioners of the Authority notice of the charges against each member; notice that the City Council intends to remove each member; and notice of the date, time, and location of an opportunity for each to be heard at the City Council meeting on March 9, 2020; and

**WHEREAS**, despite repeated requests by the City Council, the Commissioners at all times have failed to provide a plan for reversing the course of the Authority as it continues to lose money, losing in excess of one hundred thousand dollars (\$100,000) in 2019; continues to be delinquent in the payment of its obligations; continues to maintain reserves that are grossly insufficient for normal maintenance and operations; and continues in its failure to properly and adequately maintain its real property assets some of the City's most vulnerable residents call home.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FRANKLIN, VIRGINIA** that, pursuant to Virginia Code § 36-17, and for the reasons previously provided in writing by the City Council of the City of Franklin, Virginia through the city manager to the Commissioners of the Franklin Redevelopment and Housing Authority and described herein, the City Council of the City of Franklin, Virginia does find that the Commissioners, namely \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_, have been inefficient in office and have neglected their duties as Commissioners of the Authority.

**AND IT IS FURTHER RESOLVED** that, pursuant to Virginia Code § 36-17, the said Commissioners \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_ are hereby removed from their positions as Commissioners of the Franklin Redevelopment and Housing Authority effective immediately.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2020.

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Franklin City Mayor

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Clerk of Council





*Office of the City Manager  
Amanda C. Jarratt*

April 21, 2020

To: Franklin City Council

From: Amanda C. Jarratt, City Manager

Reference: Courthouse Update

**Background**

**Southampton County Courthouse**

The first stakeholders meeting was held via Zoom on Friday April 17, 2020. The presentation and minutes have been shared with the entire Council via the Friday update. Interviews of the Commonwealth's Attorney, Clerks of Court, and Circuit Court Judges are scheduled for the week of April 20<sup>th</sup>. Summaries of those discussions will be provided when available.

**City of Franklin Courthouse**

The budget amendment for the fence project is on the agenda for approval. The project is scheduled to start in the next two weeks.

**Needed Action**

None at this time.



*Office of the City Manager  
Amanda C. Jarratt*

April 22, 2020

To: Franklin City Council

From: Amanda C. Jarratt, City Manager

Reference: City Manager's Report

### **General Updates**

- The COVID-19 response accompanied with budget preparation and day to day operations process have been all consuming. There a number of community partners that have been of tremendous assistance to the City of Franklin. Additional updates will be provided verbally at the Council meeting.
- The Franklin Regional Airport was awarded \$30,000.00 through the Federal Cares Act. As a stipulation the current employees must remain in place through December 2020. Salaries and benefits for half a year are \$30,000. That doesn't include any overtime which was \$1400 for 1st half year of FY20. In addition, this also doesn't include any additional overhead including building maintenance. Management is seeking guidance from the Council on whether or not to accept the grant.

### **Community Events**

- Franklin Cruise In Kick Off Saturday April 25, 2020. Postponed due to COVID-19.
- High Street Methodist Church Community Day April 25, 2020. Canceled due to COVID-19.
- The Franklin Experience has planned a Lumber Jack Festival scheduled for May 9, 2020. Canceled to COVID-19.
- City of Franklin Independence Day Celebration July 1, 2020. – Still on schedule pending COVID-19.
- National Night Out is scheduled has been rescheduled for October 6, 2020 as a result of COVID-19. The planning process will continue throughout the summer into the fall.