BOARD OF SUPERVISORS
REGULAR SCHEDULED MEETING
MONDAY, MAY 18, 2026
6:00 P.M.

The Appomattox County Board of Supervisors held its regular scheduled meeting on Monday, May 18, 2026, at 6:00 p.m. in the Board of Supervisors meeting room located at 333 Court St., Appomattox, Virginia.

Appomattox County Board of Supervisors
Present:

John F. Hinkle	Falling River District
Nathan Simpson	Courthouse District
Trevor L. Hipps	Wreck Island District
Alfred L. Jones, III	Piney Mountain District
Kenneth Wolfskill	Appomattox River District

Also, Present:
Susan Adams, County Administrator
Johnnie Roark, Planning/Zoning/Economic Administrator/Deputy Director of Operations
Janet McConville, Finance Specialist II
Wanda McCormick, Finance Specialist III

CALL TO ORDER – Chairman Hinkle called the meeting to order at 6:00 p.m.
Invocation – Mr. Hinkle
Pledge of Allegiance

SETTING OF AGENDA
Motion made by Rev. Jones, seconded by Mr. Hipps, and carried with all Members present voting yes, to approve the Agenda as submitted.

CITIZEN PUBLIC COMMENT PERIOD
Mr. John Zable of Appomattox addressed the Board to request that they dedicate funds to oppose the Valley Link Transmission Project, and to join a coalition against the project. Mr. Zable also requested a review of the Rifleman's Resort engineering plan that will be affected by the Proposed Valley Link Transmission line.

APPEARANCES
Central Virginia Safety Action Plan
Ms. Kelly Hitchcock, Deputy Director of Planning, Central Virginia Planning District Commission, appeared before the Board to present the Central Virginia Safety Action Plan.

Motion made by Rev. Jones, seconded by Mr. Simpson to adopt the resolution in support of the Central Virginia Safety Action Plan. Mr. Hinkle called for a roll call vote: Mr. Wolfskill-yes, Mr. Hipps-yes, Mr. Simpson-yes, Rev. Jones-yes, Mr. Hinkle-yes.

RESOLUTION OF SUPPORT AND ADOPTION OF THE REGIONAL TRANSPORTATION SAFETY PLAN, *CENTRAL VIRGINIA SAFETY ACTION PLAN-SAFE STREETS FOR ALL,* PREPARED BY THE CENTRAL VIRGINIA PLANNING DISTRICT COMMISSION THROUGH A COLLOBORATIVE PLANNING PROCESS INVOLVING THE COUNTIES OF AMHERST, APPOMATTOX, BEDFORD, CAMPBELL, AND THE CITY OF LYNCHBURG.

WHEREAS, Appomattox County supports improving safety for all users along its roadways; and

WHEREAS, there were 21 fatalities and 112 people were seriously injured in crashes that took place in Appomattox County between 2018 and 2023; and

WHEREAS, there were 220 fatalities and 1,680 people were seriously injured in crashes in the Central Virginia Planning region during the study period from calendar year 2018 through calendar year 2023; and

WHEREAS, reducing or eliminating roadway fatalities and serious injuries requires a collaborative approach that recognizes humans make mistakes, that any fatality and/or serious injury along the region's roadways is an unacceptable risk, and that taking proactive measures to advance safety can have positive impacts on increasing the public's roadway awareness and safety; and

WHEREAS, the U.S. Department of Transportation has the Safe Streets and Roads for All (SS4A) program; and

WHEREAS, the Virginia Strategic Highway Safety Plan (SHSP) has set its vision at zero fatalities and/or serious injuries, with a stated goal to reduce roadway fatalities and serious injuries by half by calendar year 2045; and

WHEREAS, the *Central Virginia Safety Action Plan – Safe Streets for All* was developed through a comprehensive stakeholder participation and data-driven evaluation to advance programs and projects to improve safety along the region's roadways for all types of users, and

WHEREAS, the Central Virginia Planning District Commission (CVPDC) and the Central Virginia Transportation Planning Organization (CVTPO) on November 20, 2025 adopted the regional safety plan and the goal to reduce serious and fatal accidents by fifty (50) percent by 2045.

NOW THEREFORE, BE IT RESOLVED that Appomattox County does hereby adopt the *Central Virginia Safety Action Plan – Safe Streets for All* and supports the goal to reduce roadway fatalities and serious injuries along our region's roadways by fifty (50) percent by 2045.

Adopted this day, May 18, 2026.

By Authority, Appomattox County Board of Supervisors

Treasurer – Tax Tickets
Mrs. Vicky Phelps, Treasurer, appeared before the Board to provide an update on tax ticket issues and to request approval of a revised tax due date for payments of June 22, 2026. This one-time provision was made due to a delayed correction from BAI financial software company in data entry to the real estate records, which caused a two-week delay in mailing of the tax tickets.

Motion made by Mr. Wolfskill, seconded by Rev. Jones, to authorize staff to advertise and schedule a Public Hearing to be held on June 15, 2026, at 6:00 p.m. in the Board of Supervisors Meeting Room located at 333 Court St., Appomattox, to receive public comment on a proposed amendment to the Appomattox County Code Chapter 3-Administration Article 7-Taxation and Fees, Division 19, Tax Due Dates; Vehicle License Tax; Filing of Returns, Section 63, Real Estate, Personal Property, Machinery and Tools, and Merchant's Capital Tax Due Dates. Mr. Hinkle called for a roll call vote: Mr. Wolfskill-yes, Mr. Hipps-yes, Mr. Simpson-yes, Rev. Jones-yes, Mr. Hinkle-yes.

Registrar - Oakville Voting Precinct
Ms. Patricia Morton addressed the Board to request moving the Oakville Voting Precinct from the Quail Run Wedding Venue to the Oakville Ruritan Building.

Motion made by Rev. Jones, seconded by Mr. Wolfskill authorize staff to advertise and schedule a Public Hearing to be held on June 15, 2026, at 6:00 p.m. in the Board of Supervisors Meeting Room located at 333 Court St., Appomattox, to receive public comment regarding a proposed ordinance to amend Appomattox County Code Chapter 3, Article II-Elections, specifically to amend Appomattox County Code §3.2-12 (D)(2)-Polling Place, to relocate the polling location from Quail Run Wedding Building, 1433 Piney Mountain Road, Appomattox, Virginia to Oakville Ruritan Building, 181 Piney Mountain Road, Appomattox, Virginia. Mr. Hinkle called for a roll call vote: Mr. Wolfskill-yes, Mr. Hipps-yes, Mr. Simpson-yes, Rev. Jones-yes, Mr. Hinkle-yes.

Sheriff Department Update
Sheriff Robby Richardson appeared before the board to provide a department update.

PUBLIC HEARING
VDOT Secondary Six-Year Plan, Fiscal Years 2027 through 2032
At 6:33 p.m., after due notice was given, Mr. Hinkle called the Public Hearing to order to receive public comments in accordance with Code of Virginia Section 33.1-70.01, on the proposed VDOT Six-Year Plan for fiscal years 2027-2032 and on the Secondary System Construction Budget for fiscal year 2027. All projects in the Secondary Six-Year Plan that are eligible for federal funding will be included in the Statewide Transportation Improvement Plan (STIP), which documents how Virginia will obligate federal transportation funds. Robert Brown, VDOT Residency Administrator, addressed questions and concerns about specific county roads from Board Members. After no further public comments were received, the Public Hearing was closed at 6:58 p.m.

Motion made by Mr. Hipps, seconded by Rev. Jones to adopt the VDOT Six-Year Plan for fiscal years 2027-2032 and the Secondary System Construction Budget for Fiscal Year

2027. Mr. Hinkle called for a roll call vote: Mr. Wolfskill-yes, Mr. Hipps-yes, Mr. Simpson-yes, Rev. Jones-yes, Mr. Hinkle-yes.

RESOLUTION

WHEREAS, Sections 33.2-331 of the 1950 Code of Virginia, as amended, provides the opportunity for each county to work with the Virginia Department of Transportation in developing a Secondary Six-Year Road Plan,

WHEREAS, this Board had previously agreed to assist in the preparation of this Plan, in accordance with the Virginia Department of Transportation policies and procedures, and participated in a public hearing on the proposed Plan (2027 through 2032) as well as the Construction Priority List (2027) on May 18, 2026 after duly advertised so that all citizens of the County had the opportunity to participate in said hearing and to make comments and recommendations concerning the proposed Plan and Priority List,

WHEREAS, the Virginia Department of Transportation has performed the requested study and found that all basic traffic calming criteria are met pertaining to the functional classification of the roadway, identification of additional concerns, and proof of community support; and

WHEREAS, Robert G. Brown, Residency Administrator, Virginia Department of Transportation, appeared before the Board and recommended approval of the Six-Year Plan for Secondary Roads (2027 through 2032) and the Construction Priority List (2027) for Appomattox County,

NOW, THEREFORE, BE IT RESOLVED, that since said Plan appears to be in the best interests of the Secondary Road System in Appomattox County and the citizens residing on the Secondary System, said Secondary Six-Year Plan (2027 through 2032) and Construction Priority List (2027) are hereby approved as presented at the public hearing.

ADOPTED by the Appomattox County Board of Supervisors this 18th day of May, 2026.

Chapter 3, Administration, Article VII Taxation and Fees, Division 5-Exemption for Elderly and Disabled Persons

At 6:58 p.m., after due notice was given, Mr. Hinkle called the Public Hearing to order to receive public comments in accordance with Code of Virginia Section 33.1-70.01, on a proposed amendment to Appomattox County Code Chapter 3, Administration Article VII Taxation and Fees, Division 5-Exemption for Elderly and Disabled Persons. Specifically, the proposed amendment to §3.7-12 Exemption on certain real estate subsection A(1) and A(2), related to the total combined maximum income, would increase from $35,000 to $45,000, with a maximum financial worth of $175,000. Also, §3.7-12 (C) Grant of exemption; calculation of amount; change in financial situation. Tax Relief would apply as follows: $0 to $35,000 income, 100% relief with a cap of $600.00; $35,001-$40,000 income, 75% relief with a cap of $450.00; $40,001 to $45,000 income, 50% relief with a cap of

$300.00. After no public comments were received, the Public Hearing was closed at 7:00 p.m.

Motion made by Mr. Wolfskill, seconded by Mr. Hipps to adopt the amendment to Appomattox County Code Chapter 3, Administration Article VII Taxation and Fees, Division 5-Expemption for Elderly and Disabled Persons specifically the proposed amendment to §3.7-12 Exemption on certain real estate subsection A(1) and A(2) and §3.7-12 (C) Grant of exemption. Mr. Hinkle called for a roll call vote: Mr. Wolfskill-yes, Mr. Hipps-yes, Mr. Simpson-yes, Rev. Jones-yes, Mr. Hinkle-yes.

ORDINANCE

AN ORDINANCE TO AMEND AND REENACT THE APPOMATTOX COUNTY CODE BY AMENDING AND REENACTING ARTICLE VII, TAXATION AND FEES, DIVISION 5, EXEMPTION FOR ELDERLY AND DISABLED PERSONS, SECTION 3.7-12, EXEMPTION ON CERTAIN REAL ESTATE AND SECTION 3.7-13, GRANT OF EXEMPTION; CALCULATION OF AMOUNT; CHANGE IN FINANCIAL CONDITION.

WHEREAS, the Appomattox County Board of Supervisors (the "Board") recognizes the effect of higher prices and inflation are having on the elderly and disabled who have limited sources of income to address all of their daily living needs; and

WHEREAS, the Board now deems it necessary and appropriate to make income and tax exemption adjustments to its taxation exemption for elderly and disabled persons in an effort to help elevate the financial pressures being felt by such individuals.

NOW, THEREFORE, BE IT HEREBY ORDAINED by the Board of Supervisors of Appomattox County, Virginia, that the Appomattox County Code be amended and reenacted by amending and reenacting Article VII, Taxation and Fees, Division 5, Exemption for Elderly and Disabled Persons, Sections 3.7-12 and 3.7-13 as follows:

§ 3.7-12. Exemption on certain real estate.

A. Taxation of the dwelling owned by and occupied as the sole dwelling of any person or persons who are elderly or permanently and totally disabled in accordance with the definitions cited above is hereby exempted subject to the following restrictions and conditions:

   (1) The total combined income during the immediately preceding calendar year from all sources of the owners of the dwelling living therein and of the owners' relatives living in the dwelling does not exceed $45,000, provided that the first $6,500 of income of each relative, other than spouse, of the owner or owners who is living in the dwelling shall not be included in such total.

   (2) The net combined financial worth of the owners and of the spouse of any owners shall not exceed $175,000. The net worth shall include equitable interest and shall be determined on December 31 of the calendar year immediately preceding the application for exemption.

   (3) The fair market value of the dwelling and the land not exceeding one acre upon which the dwelling is situated, not to exceed $75,000, is excluded from the

combined financial worth determined in Subsection A(2).

B. The person(s) claiming such exemption shall file annually with the Commissioner of the Revenue an affidavit setting forth the names of the related persons occupying such real estate and that the total combined net worth, including equitable interests and the combined income from all sources, of the person(s) as specified in Subsection A above does not exceed the limits prescribed herein. Such affidavit shall be filed not later than the 15th day of February and each succeeding calendar year no later than said date. The Commissioner of the Revenue shall also make such further inquiry of persons seeking such exemption, requiring answers under oath, as may be reasonably necessary to determine qualifications therefor as specified herein. The Commissioner of the Revenue may, in addition, require the production of certified tax returns and any other records to establish the income or financial worth of any applicant for tax relief.

C. In lieu of the annual affidavit requirement in Subsection B above, the person claiming said exemption may file the affidavit on a three-year cycle with an annual certificate by the taxpayer that no information contained on the last preceding affidavit has changed to violate the limitations and conditions provided herein.

§ 3.7-13. Grant of exemption; calculation of amount; change in financial situation.

A. Such exemption may be granted by the Commissioner of the Revenue for any year following the date that the head of the household occupying such dwelling and owning title or partial title thereto is certified as being elderly or permanently and totally disabled in accordance with §§ 58.1-3210 through 58.1-3217, Code of Virginia, as amended.

B. If the Commissioner of the Revenue determines that the person(s) is qualified for an exemption, he shall so certify the same and shall determine the percentage of exemption allowable and issue a list of persons eligible and the amount of the exemption determined to be applicable to the claimant's real estate tax liability. Such exemption shall apply only to the tax year for which issued.

C. Calculation of amount; maximum exemption.

The tax exemption shall be as shown on the following schedule:

Total Combined Income	Percentage of Exemption	Maximum Exemption
$0 to $35,000	100%	$600.00
$35,001 to $40,000	75%	$450.00
$40,001 to $45,000	50%	$300.00

D. Changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which the affidavit mentioned above is filed and having the effect of exceeding or violating the limitations and/or conditions provided in this section shall be promptly reported to the Commissioner of the Revenue by the applicant and shall nullify any relief of real estate tax liability for the then current taxable year and the taxable year immediately following.

E. Exemption will be afforded in accordance with either the elderly or the permanently and totally disabled, but not both.

Adopted this day, May 18, 2026.

ACTION ITEMS
FY 2027 County Consolidated Budget
After being duly advertised, a Public Hearing was held on Monday, May 11, 2026, to receive public comments on the Proposed FY 2027 Consolidated (County, School, and Social Services) Budget.

Motion made by Rev. Jones, seconded by Mr. Wolfskill to adopt the FY 2027 Consolidated Budget, as duly advertised, in the amount of $60,567,184. Mr. Hinkle called for a roll call vote: Mr. Wolfskill-yes, Mr. Hipps-yes, Mr. Simpson-yes, Rev. Jones-yes, Mr. Hinkle-yes.

Notice of Public Hearing
Appomattox County, Virginia
Proposed Budget For The Fiscal Year 2027 Commencing July 1, 2026

This budget synopsis is prepared and published for informative planning purposes only. The inclusion of any item does not constitute an obligation or commitment on the part of the Board of Supervisors to appropriate funds for that purpose. There is no allocation or designation of Appomattox County funds for any purposes until an appropriation for that purpose has first been made by the Board of Supervisors.
A Public Hearing will be held by the Board of Supervisors respecting the proposed 2026/2027 Appomattox County consolidated budget (inclusive of the School and Social Service budgets) in the Board of Supervisors meeting room located at 333 Court Street, Appomattox, Virginia on Monday, May 11, 2026 at approximately 6:00 p.m. at which time citizens of this County shall have the right to address and state his or her views.

ESTIMATED REVENUES

GENERAL FUND	
Revenue from Local Sources	$ 23,166,965
Revenue from the Commonwealth (State)	$ 2,797,792
Revenue from Other Sources	$ 1,489,289
TOTAL GENERAL FUND	**$ 27,454,046**
LIBRARY FUND	
Revenue from Local Sources	$ 319,471
Revenue from the Commonwealth (State)	$ 80,097
TOTAL LIBRARY FUND	**$ 399,568**
SCHOOL FUND	
Revenue from Local Sources	$ 9,388,276
Revenue from the Commonwealth (State)	$ 26,588,227
Revenue from the Federal Government	$ 1,369,810
Revenue from Other Sources	$ 40,000
Transfer In – Cafeteria	$ 900,000
TOTAL SCHOOL FUND	$ 38,286,313
COMPREHENSIVE SERVICES FUND	

Revenue from Local Sources	$	609,896
Revenue from Commonwealth (State)	$	1,483,860
TOTAL COMPREHENSIVE SERVICES FUND	$	2,093,756
VIRGINIA PUBLIC ASSISTANCE FUND		
Revenue from Local Sources	$	437,389
Revenue from Commonwealth (State) & Federal Gvt.	$	2,651,022
TOTAL VIRGINIA PUBLIC ASSISTANCE FUND	$	3,088,411
PUBLIC UTILITIES		
Revenue from Other Sources	$	200,000
TOTAL REVENUES ALL FUNDS	$	71,522,216
LESS INTERFUND TRANSFERS	*$*	*10,954,910*
TOTAL ESTIMATED REVENUE	$	60,567,184

ESTIMATED EXPENSES

GENERAL FUND		
General Government Administration	$	2,968,306
Judicial Administration	$	1,518,363
Public Safety	$	6,718,339
Public Works	$	2,564,419
Health & Welfare	$	190,910
Community College	$	403
Parks, Recreation, Cultural	$	251,978
Community Development	$	397,230
Capital Projects/Operating Reserve	$	406,855
TOTAL GENERAL FUND	**$**	**15,016,803**
DEBT SERVICE		
County	$	199,000
School	$	1,283,333
TOTAL DEBT SERVICE	**$**	**1,482,333**
LIBRARY FUND	**$**	**399,568**
SCHOOL FUND (10)	**$**	**38,286,313**
COMPREHENSIVE SERVICES FUND	**$**	**2,093,756**
VIRGINIA PUBLIC ASSISTANCE FUND (015)	$	3,084,536
Social Services Administration	$	3,875
TOTAL VPA FUND	$	3,088,411
PUBLIC UTILITIES		
Revenue from Other Sources	$	200,000
TOTAL "ESTIMATED" EXPENDITURES	$	60,567,184

Approved Tax Levies for Tax Year 2026

Real Estate "Proposed"	$ 0.45	Per $100 of assessed value
Personal Property (Vehicles)	$ 3.00	Per $100 assessed value (100% Clean Trade-In NADA Value)
All Other Personal Property	$ 3.35	Per $100 assessed value
Machinery & Tools	$ 3.35	Per $100 assessed value (17.3% of initial cost)
Merchant's Capital	$ 1.00	Per $100 assessed value (85% of original cost)
Data Center & Peripherals Tax	$ 1.00	Per $100 assessed value (80% initial cost)
Vehicle License	$ 35.00	Per Vehicle

Details on the above can be viewed at the County Administrator's Office located at:
153A Morton Lane, Appomattox, Virginia

BY AUTHORITY: Susan M. Adams, County Administrator

Tax Levy Resolution

After being duly advertised, a Public Hearing was held on Thursday, April 30, 2026 to receive public comment on the proposed Real Estate Tax Rate, and Monday, May 11, 2026, to receive public comment on the Proposed FY2027 Budget and Tax Levies.

Motion made by Rev. Jones, seconded by Mr. Wolfskill to adopt the Resolution for the 2026 calendar year Tax Levies. Mr. Hinkle called for a roll call vote: Mr. Wolfskill-yes, Mr. Hipps-no, Mr. Simpson-yes, Rev. Jones-yes, Mr. Hinkle-no. Motion carried 3-2.

RESOLUTION ADOPTING
2026 TAX LEVIES

WHEREAS, the Appomattox County Board of Supervisors wishes to adopt the following Tax Levies for Tax Year 2026; and

WHEREAS, the current Real Estate and Mobile Homes tax levy is $0.45 per $100 of the assessed value; and

WHEREAS, the current Personal Property tax levy on vehicles is $3.00 per $100 of the assessed value at 100% of the NADA clean trade-in value; and

WHEREAS, the current on all other personal property tax levy is $3.35 per $100 of the assessed value;

WHEREAS, the current Machinery and Tools tax levy is $3.35 per $100 of the assessed value at 17.3% of the initial cost; and

WHEREAS, the current Merchant's Capital tax levy is $1.00 per $100 of the assessed value at 85% of the original cost; and
WHEREAS, the Data Center and Peripherals tax is $1.00 per $100 of the assessed value at 80% of the initial cost; and

WHEREAS, the current Vehicle License Tax is $35.00 per vehicle

NOW, THEREFORE, BE IT RESOLVED that the Appomattox County Board of Supervisors adopts the aforementioned tax levies for the 2026 tax year.

ADOPTED by the Board of Supervisors of Appomattox County on this 18th day of May, 2026.

Resolution for Personal Property Tax Relief Program

In accordance with the requirements set forth in the Code of Virginia for the Personal Property Tax Relief Program, qualifying vehicles sitused within the County commencing January 1, 2012, shall receive personal property tax relief. The 2026 PPTRA Tax relief is 23.9% for personal use vehicles valued at $1,001 to $20,000.

Motion made by Rev. Jones seconded by Mr. Simpson to adopt the 2026 Personal Property Tax Relief Program Resolution per the recommendation of the Commissioner of the Revenue. Mr. Hinkle called for a roll call vote: Mr. Wolfskill-yes, Mr. Hipps-yes, Mr. Simpson-yes, Rev. Jones-yes, Mr. Hinkle-yes.

RESOLUTION FOR THE
2026 PERSONAL PROPERTY TAX RELIEF PROGRAM (PPTRA)

BE IT RESOLVED that in accordance with the requirements set forth in Section 58.1-39524 (C) and Section 58.1-3912(E) of the Code of Virginia, as amended by Chapter 1 of the Acts of Assembly (2004 Special Session 1) and as set forth in item 503.E (Personal Property Tax Relief Program) of Chapter 951 if the 2005 Acts of Assembly any qualifying vehicle sitused within the County commencing January 1, 2012, shall receive personal property tax relief in the following manner:

- Personal use vehicle valued at $1,000 or less will be eligible for 100% tax relief;
- Personal use vehicles valued at $1,001 to $20,000 will be eligible for 23.9% of tax relief;
- Personal use vehicles valued at $20,001 or more shall only receive 23.9% tax relief on the first $20,000 of value; and
- All other vehicles which do not meet the definition of "qualifying" (business use vehicles, farm use vehicles, motor homes, etc.) will not be eligible for any form of tax relief under this program.

ADOPTED by the Appomattox County Board of Supervisors this 18th day of May, 2026.

Resolution-Scottsville Road Holding LLC/Kappa Sigma Endowment Fund
The Economic Development Authority of Appomattox County, Virginia (EDA), in coordination with the Kappa Sigma Endowment Fund and Scottsville Road Holdings, LLC ("Borrower"), with assistance from the legal firm Sands Anderson, have agreed for the EDA to issue, pursuant to the Virginia Industrial Development and Revenue Bond Act (the "Act"), up to $10,000,000 principal amount of its qualified non-profit revenue bonds (the "Bonds") to assist the Borrower in the expansion of its National Headquarters and Museum facilities (the "Facility") located adjacent to 1622 Scottsville Road in Albemarle County, Virginia ("Albemarle County").
As required by the Act, the Bonds will not constitute a debt or pledge of the faith and credit of the Commonwealth of Virginia (the "Commonwealth") or any political subdivision thereof, including the EDA and the County of Appomattox, Virginia ("Appomattox County"). Neither the Commonwealth nor any political subdivision thereof, including the EDA and Appomattox County, shall be obligated to pay the Bonds, or the interest thereon, or the costs incident thereto, except from the revenues and monies received from the Borrower and pledged therefor, and neither the faith and credit nor the taxing power of the Commonwealth nor any political subdivision thereof, including the EDA and Appomattox

County, will be pledged to the payment of the principal of or interest on such Bonds or other costs incident thereto. The EDA held a public hearing at its April regular meeting. No one spoke at the public hearing. The EDA adopted the appropriate resolutions at that time and now the Board must also pass a resolution approving the plan of financing and issuance of bonds.

Motion made by Mr. Simpson, seconded by Rev. Jones to adopt the Resolution related to the financing and issuance of bonds by the Economic Development Authority of Appomattox County, Virginia for the benefit of Kappa Sigma Endowment Fund and Scottsville Road Holdings, LLC. Mr. Hinkle called for a roll call vote: Mr. Wolfskill-yes, Mr. Hipps-yes, Mr. Simpson-yes, Rev. Jones-yes, Mr. Hinkle-yes.

RESOLUTION OF THE BOARD OF SUPERVISORS OF APPOMATTOX COUNTY, VIRGINIA REGARDING THE APPROVAL OF PLAN OF FINANCING AND ISSUANCE OF BONDS BY THE ECONOMIC DEVELOPMENT AUTHORITY OF APPOMATTOX COUNTY, VIRGINIA FOR THE BENEFIT OF KAPPA SIGMA ENDOWMENT FUND AND SCOTTSVILLE ROAD HOLDINGS, LLC

WHEREAS, the Economic Development Authority of Appomattox County, Virginia **(the "Appomattox Authority")** is empowered by the Industrial Development and Revenue Bond Act, Chapter 49, Title 15.2, Code of Virginia of 1950, as amended **(the "Act"),** to issue its revenue bonds to finance facilities for the Commonwealth of Virginia **(the "Commonwealth")** and its agencies, and governmental and nonprofit organizations (other than an organization organized and operated exclusively for religious purposes) which is described in Section 501 (c)(3) of the Internal Revenue Code of 1986, as amended **(the "Code")** which is exempt from federal income taxation pursuant to Section 501(a) of the Code to promote the health, welfare, convenience or prosperity of the Commonwealth's inhabitants.

WHEREAS, the Appomattox Authority has considered the application of Kappa Sigma Endowment Fund **(the "Endowment")**, a Section 501(c)(3) entity formed as an Illinois Trust and Scottsville Road Holdings, LLC, a Virginia limited liability company **(the "Company," together with the Endowment, the "Borrower")**, both exempt from taxation under Section 501(c)(3) of the Code and both based in Albemarle County, Virginia **("Albemarle County")** and with each having its principal place of business at 1610 Scottsville Road, Charlottesville, Virginia, 22902 in Albemarle County; and

WHEREAS, the Borrower has requested that the Appomattox Authority issue its revenue bonds or notes in a total amount not to exceed $10,000,000 **(the "Bonds")** pursuant to the Act, the proceeds from which Bonds will be used to assist the Borrower in financing a portion of the costs of the acquisition, construction, equipping and furnishing of expansion of the Endowment's National Headquarters and Museum facilities with additions and adjacent building totaling approximately 15,000 square feet of improvements located at 1610 Scottsville Road **(the "Facility")** in Albemarle County and to pay costs of issuance **(the "Plan of Financing")**;

WHEREAS, the Borrower has described to the Appomattox Authority, the benefits to Appomattox County, Virginia **("Appomattox County")** and, the Appomattox Authority, after a duly held public hearing, has recommended to the Board of Supervisors of Appomattox County its approval of the Plan of Financing and issuance of the Bonds by the Appomattox Authority under the Act, in such amounts as may be necessary to finance a portion of the cost of the Facility and to designate the Bonds as "qualified tax-exempt obligations under Section 265(b)(3) of the Code;

WHEREAS, the Facility will also benefit Albemarle County and the Borrower has requested the Economic Development Authority of Albemarle County, Virginia **(the "Albemarle Authority")** to recommend to the Board of Supervisors of Albemarle County its approval of and concurrence with the Plan of Financing and issuance of the Bonds by the Appomattox Authority under the Act**,** in such amounts as may be necessary to finance the cost of the Facility;

WHEREAS, Section 147(f) of the Code provides that both the governmental unit having jurisdiction over the area in which any facility financed with the proceeds of private activity bonds is located and the governmental unit on behalf of which such bonds are issued must approve the issuance of the bonds after a public hearing; and

WHEREAS, Section 15.2-4905 of the Act provides that if a locality has created an industrial development authority, no industrial development authority created by a second locality may finance a facility located in the first locality unless the governing body of such first locality concurs with the inducement resolution adopted by the industrial development authority created by the second locality;

WHEREAS, the Facility to be financed through the issuance of the Bonds is located in Albemarle County and the Board of Supervisors of Albemarle County constitutes the highest elected governmental unit of Albemarle County;

WHEREAS, the Board of Supervisors of Appomattox County constitutes the highest elected governmental unit of Appomattox County and has created the Appomattox Authority;

WHEREAS, the Plan of Financing has been described to the Appomattox Authority and a public hearing has been held as required by Section 147(f) of the Code, and Section 15.2-4906 of the Act;

WHEREAS, a copy of the Appomattox Authority's inducement resolution approving the Plan of Financing and the issuance of the Bonds, subject to the terms to be agreed upon, and a certificate of the public hearing have been filed with the Board of Supervisors of Appomattox County.

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

1. The Board of Supervisors of Appomattox County hereby approves the Plan of Financing of the Facility and the issuance of the Bonds by the Appomattox Authority for the benefit of the Borrower, as required by said Section 147(f) of the Code and Section 15.2-4906 of the Act, to permit the Appomattox Authority to assist in the financing of the Facility.

2. The approval of the issuance of the Bonds, as required by said Section 147(f) and Section 15.2-4905 of the Act, does not constitute an endorsement of the Bonds or the creditworthiness of the Borrower or otherwise indicate that the Facility possesses any economic viability. As required by the Act, the issuance of the Bonds as requested by the Borrower will not constitute a debt or pledge of the faith and credit of the Commonwealth, Appomattox County or Albemarle County. Neither the Commonwealth nor any political subdivision thereof, including the Appomattox Authority, Appomattox County or Albemarle County shall be obligated to pay the Bonds, or the interest thereon, or other costs incident thereto, except from the revenues and monies pledged therefor, and neither the faith and credit nor the taxing power of the Commonwealth nor any political subdivision thereof, including the Appomattox Authority, Appomattox County and Albemarle County, will be pledged to payment of principal of such Bonds or the interest thereon or other costs incidental thereto.

3. The Board of Supervisors of Appomattox County hereby designates the Bonds as "qualified tax-exempt obligations" for the purpose of Section 265(b)(3) of the Code. The Appomattox Authority and Appomattox County do not reasonably anticipate issuing more than $10,000,000 in qualified tax-exempt obligations during calendar year 2026 and neither the Appomattox Authority nor Appomattox County will designate more than $10,000,000 of qualified tax-exempt obligations pursuant to Section 265(b)(3) of the Code during such calendar year.

4. The issuance of the Bonds shall be contingent upon the approval thereof by, and concurrence of, the Board of Supervisors of Albemarle County.

5. This resolution shall take effect immediately upon its adoption.

ADOPTED this 18th day of May, 2026.

December 21, 2026, Regular Scheduled Meeting
Mr. Hipps communicated concerns about the December 2026 Board of Supervisors meeting being scheduled during the week of Christmas and requested that the Board of Supervisors consider rescheduling the December 2026 Regular Board Meeting to the prior Monday.

Motion made by Mr. Hipps, seconded by Rev. Jones to reschedule the December 2026 Regular Board Meeting to Monday, December 14, 2026. Mr. Hinkle called for a roll call vote: Mr. Wolfskill-yes, Mr. Hipps-yes, Mr. Simpson-yes, Rev. Jones-yes, Mr. Hinkle-yes.

COMMITTEE APPOINTMENTS

Economic Development Authority Board Appointment

At the April 20, 2026, meeting, the Board appointed Mr. Winfred D. Nash to serve on the Economic Development Authority (EDA). Subsequently, Mr. Winfred Nash withdrew his acceptance of the appointment due to a prior commitment. Please consider appointing a representative to fill the unexpired term of Mr. Watkins Abbitt, which expires on December 31, 2026. The Economic Development Authority voted unanimously and recommends the appointment of Mr. Faber B. Jamerson, Sr.

Motion made by Rev. Jones, seconded by Mr. Wolfskill to appoint Mr. Faber B. Jamerson, Sr. to the Economic Development Authority to fill the unexpired term of Mr. Watkins Abbitt, which expires on December 31, 2026. Mr. Hinkle called for a roll call vote: Mr. Wolfskill-yes, Mr. Hipps-yes, Mr. Simpson-yes, Rev. Jones-yes, Mr. Hinkle-yes.

Library Board of Trustees

At the June meeting, please consider the appointment or reappointment of Ms. Evelyn Ford, Courthouse District representative, and Mrs. Madeline Abbitt, Piney Mountain District representative, to serve on the Library Board of Trustees with terms ending June 30, 2029. No action until the June Meeting.

Central Virginia Community College Board
On June 30, 2026, the current term of appointment of Dr. Jeffrey Garrett as representative of Appomattox County on the CVCC Board will expire. Dr. Garrett is completing his second consecutive four-year term; therefore, he is not eligible for reappointment at this time. Please note that no elected member of either the General Assembly, the Appomattox County Board of Supervisors, or a past full-time employee of Central Virginia Community College is eligible to serve on the College

Board. At the June Meeting the Board will consider the appointment of a representative to serve on the CVCC Board for a four-year term ending June 30, 2030.

CONSENT AGENDA

Invoices Submitted for Payment

Please review the attached invoices and approve for payment:

May 4, 2026	$75,453.84
May 14, 2026-Election Poll Workers	$8,366.62
May 15, 2026 –CSA	$396,518.09
May 18, 2026	$359,650.51
TOTAL:	**$839,989.06**

STAFF RECOMMENDATION: Please review and consider approval of the attached invoices for payment.

Minutes

Please review the following DRAFT minutes for approval:
April 20, 2026, Regular Scheduled Meeting
April 30, 2026, Special Called Meeting – Public Hearing for Real Property Tax Increase
May 11, 2026, Special Called Meeting – Public Hearing for FY 2027 Proposed Budget

Law Library Fund

Please transfer by consent from the Law Library Fund and appropriate to the following:
2101-5804 Law Library $1,537.97
RE: Purchase of books by the Circuit Court Clerk for the Law Library.
STAFF RECOMMENDATION: No new local funds are required.

Courthouse Security Fund

Please transfer by consent from the Courthouse Security Fund and appropriate to the following:
3102-1006 Courthouse Security $62,597.00
STAFF RECOMMENDATION: No new local funds are required.

Court Fines Fund

Please transfer by consent from the Court Fines Fund and appropriate to the following:
3102-1007 Traffic Safety OT $161,420.00
STAFF RECOMMENDATION: No new local funds are required.

DSS & Courthouse Renovations

Please transfer by consent from the General Fund and appropriate to the following:

9104-7015 DSS Renovations	$138,696.98
9104-7016 Courthouse Renovations	$812,177.70
TOTAL:	**$950,874.68**

RE: Capital Projects completed.
STAFF RECOMMENDATION: New local funds are required.

Commissioner of the Revenue Refund Requests

Mrs. Sara Henderson, Commissioner of the Revenue, is requesting the following to be paid from 1209-5803 Refunds:
1) Refund Melissa Raye Price $34.21 for personal property taxes paid. The vehicle was sold in April 2022.

2) Refund Brittany Denise Wright $85.18 for personal property taxes paid. She was erroneously charged.
STAFF RECOMMENDATION: Consider approval of the refund listed above. Transfer by consent $119.39 from the General Fund and appropriate to 1209-5803. No new local funds are required.

Circuit Court

Please supplement by consent and appropriate to the following:

2101-1007 Jurors/Witness	$2,300.00

RE: Reimbursement from the State for jurors.
STAFF RECOMMENDATION: No new local funds are required.

Clerk of the Circuit Court

Please supplement by consent and appropriate to the following:

2106-3004 Lease Copier	$3,000.00
2106-3006 Printing & Binding	$1,000.00
2106-3010 Data Processing	$9,425.60
2106-5201 Postage	$4,000.00
2106-5401 Office Supplies	$17,000.00
2106-7001 Equipment	$8,689.60
TOTAL:	**$43,1115.20**

RE: Reimbursement from the State Technology Trust Funds ($16,835.60); and Vacancy Savings from the Virginia Compensation Board ($26,279.60).
STAFF RECOMMENDATION: No new local funds are required.

Witness Advocate

Please supplement by consent and appropriate to the following:

2220-5501 Travel (Mileage/Meals)`	$7.20

RE: Reimbursement for accidental charges to the County credit card.
STAFF RECOMMENDATION: No new local funds are required.

Sheriff's Department

STAFF RECOMMENDATION: No new local funds are required.
Please supplement by consent and appropriate to the following:

3102-1002 Overtime	$8,232.97
3102-5401 Office Supplies	$25.63
3102-5409 Guns/Ammo	$600.00
TOTAL:	**$8,858.60**

RE: Reimbursement from the Town of Appomattox for Town Selective plus FICA ($4,356.33); Reimbursement for security performed by deputies at the Amanda Chase wedding ($700.00); Reimbursement for TDO/ECO hours worked by deputies ($378.00); Reimbursement from the City of Lynchburg for CIT hours worked by deputies ($2,798.64); Funds received for FOIA request ($25.63); Reimbursement for deputy duty vest ($600.00).
STAFF RECOMMENDATION: No new local funds are required.

Rescue Squads

Please supplement by consent and appropriate to the following:

3203-5607Appomattox Four-For-Life	$1,236.80

RE: Four-For-Life funds were received in the amount of $19,832.80, a difference in budget amount of $18,596.00.
STAFF RECOMMENDATION: No new local funds are required.

Animal Shelter
Please supplement by consent and appropriate to the following:

3501-5413 Spay/Neuter Program	$1,690.00
3501-5804 Donations	$580.00
TOTAL:	$2,270.00

RE: Funds received through adoptions and the spay/neuter program ($1,690.00); Donations received for animal shelter ($580.00).
STAFF RECOMMENDATION: No new local funds are required.

General Properties
Please supplement by consent and appropriate to the following:

4302-5806 Employee Incentive	$320.27

RE: Sale of scrap metal.
STAFF RECOMMENDATION: No new local funds are required.

J. Robert Jamerson Memorial Library
Please supplement by consent and appropriate to the following:

7301-5401 Office Supplies	$2,370.89
7301-5411 Books/Subscriptions	$533.99
7301-5415 Summer Reading	$3,220.00
TOTAL:	**$6,124.88**

RE: Reimbursements and donations collected by the Library.
STAFF RECOMMENDATION: No new local funds are required.

Waterline
Please supplement by consent and appropriate to the following:

082-1800-5101 Electrical Services	$866.80
082-1800-5203 Telecommunications	$104.39
TOTAL:	**$971.19**

RE: Reimbursement from the Town of Appomattox for waterline expenses.
STAFF RECOMMENDATION: No new local funds are required.

Motion made by Rev. Jones, seconded by Mr. Hipps, with all Members present voting yes, to approve the Consent Agenda as submitted.

ATTORNEY'S REPORT
None

ADMINISTRATOR'S REPORT
Ms. Adams shared the County Administrator's report containing department updates to the Board and also noted:

- When the appropriation resolution is presented in June, the final amount will change because the final budget numbers from the State for The Department of Social Services, Constitutional Offices and the Schools are not available at this time.

- March interest earnings on the LGIP is 3.76%, and interest earnings since July, 2025, is $762,592.00.
- The community event to be held at the Animal Shelter is on June 13, 2026.

REPORTS AND INFORMATIONAL ITEMS

- School Financial Report

SUPERVISORS CONCERNS

Rev. Jones shared a letter from the family of William E. "Bill" Jamerson to the County Administrator, and the Board of Supervisors expressing appreciation for the resolution passed in memory of Bill, and to Sen. Luther Cifers for his kind remarks and the presentation of the Virginia State flag in honor and memory of Bill which flew over the Capitol Building in Richmond, Virginia.

Mr. Wolfskill commented that, he believes that the Board was hasty in removing the fire ban, and suggested that it should be reinstated.

Mr. Simpson agreed with Mr. Wolfskill that the Board was hasty in repealing the fire ban, and suggested that it should be reinstated.

Mrs. Adams stated that the County repealed the fire ban per recommendation from the fire department.

Mr. Hinkle stated that he is not in favor of the County entering into the business of road construction and maintenance.

CLOSED SESSION

Chairman Hinkle, read the following Resolution authorizing a Closed Session: I move that the Board enter into closed session for the limited purpose of consultation with legal counsel regarding actual litigation where such litigation in open meeting would adversely affect the County's negotiating and litigating posture related to Region 2000, pursuant to Section 2.2-3711(A)(7) of the Code of Virginia (1950, as amended).

Motion made by Mr. Hinkle, seconded by Rev. Jones, with all Members present voting yes, to enter into closed session at 7:25 p.m.

Wanda McCormick read the following closed session certification at 8:09 p.m. To the best of your knowledge, were the only matters discussed in the closed meeting public business matters lawfully exempted from open meeting requirements, and that only such public business matters as were identified in the motion by which the closed meeting was convened were heard, discussed or considered in the closed meeting. Mrs. McCormick called for a roll call vote: Mr. Hipps-yes; Mr. Simpson-yes; Mr. Hinkle-yes; Mr. Wolfskill-yes, Rev. Jones-yes.

UPCOMING MEETINGS

Monday, June 15, 2026 @ 6:00 p.m.

Regular Scheduled Meeting
Board of Supervisors Meeting Room
333 Court Street
Appomattox, VA 24522

ADJOURNMENT
Motion made by Mr. Hinkle, seconded by Rev. Jones, and carried with all other members present voting yes, to adjourn at 8:11 p.m.

____
John Hinkle, Chairman