

VIRGINIA: AT A REGULAR MEETING OF THE BRUNSWICK COUNTY BOARD OF SUPERVISORS HELD WEDNESDAY, SEPTEMBER 16, 2020, IN THE BOARD ROOM OF THE BRUNSWICK COUNTY GOVERNMENT BUILDING

PRESENT: HON. DR. BARBARA JARRETT-HARRIS, CHAIR, HON. JOHN W. ZUBROD, VICE-CHAIR, HON. BERNARD L. JONES, SR., HON. DR. ALFONZO R. SEWARD, HON. WELTON TYLER, BOARD OF SUPERVISOR MEMBERS; DR. CHARLETTE T. WOOLRIDGE, COUNTY ADMINISTRATOR/CLERK; CHRISTOPHER M. MACKENZIE, COUNTY ATTORNEY; LESLIE R. WEDDINGTON, ASSISTANT COUNTY ADMINISTRATOR/DEPUTY CLERK/RECORDER OF MINUTES

The meeting was conducted in the Board Room of the Brunswick County Government Building. All were required to wear face masks unless there's a medical exemption. Hand sanitizer was available for citizens and staff. All in attendance practiced social distancing.

Re: Closed Meeting – 6:30 p.m.

Upon a motion by Dr. Seward, seconded by Mr. Zubrod, and unanimously carried, the Board of Supervisors of Brunswick County, Virginia convened in Closed Meeting to discuss the following matters under:

- 2-2.3711.A.1: Discussion or consideration of prospective candidates for employment.
- 2-2.3711.A.5: Discussion concerning a prospective business or industry.
- 2-2.3711.A.8: Consultation with legal counsel regarding specific legal matters requiring the provision of legal advice by such counsel.

Ayes: Jones, Seward, Tyler, Zubrod, Harris; Nays: None

Reconvene in Open Meeting

Upon a motion by Dr. Seward, seconded by Mr. Zubrod, and unanimously carried, the Board of Supervisors of Brunswick County, Virginia reconvened in Open Meeting.

WHEREAS, the Board of Supervisors of Brunswick County, Virginia (“Board”) convened a Closed Meeting on this date pursuant to an affirmative recorded vote in accordance with the provisions of the Virginia Freedom of Information Act; and,

WHEREAS, Section 2.2-3712 of the Code of Virginia, 1950, as amended, requires a certification by the Board that such Closed Meeting was conducted in conformity with Virginia law.

NOW, THEREFORE, BE IT RESOLVED that the Board hereby certifies 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 to which this certification resolution applies, and

(ii) only such public business matters as were identified in the motion convening the Closed Meeting were heard, discussed or considered by the Board.

WILL EACH MEMBER NOW SO CERTIFY:

Mr. Jones: Aye
Dr. Seward: Aye
Mr. Tyler: Aye
Mr. Zubrod: Aye
Dr. Harris: Aye

Re: Invocation and Pledge of Allegiance

Chair Harris invited anyone in the audience who would like to participate in the invocation with the Board members to please stand and join them. Supervisor Tyler gave the Invocation and Pledge of Allegiance.

Re: Approval of Agenda

Upon a motion by Mr. Zubrod, seconded by Dr. Seward, and unanimously carried, the Board approved the agenda with the following change:

Move after Approval Agenda

Virginia Resources Authority (VRA) Refunding – Ted Cole, Davenport & Company, LLC

Add under Department/Agency Presentations

Invitation to Bid – Removal of Memorial for War Veterans Monument

Ayes: Jones, Seward, Tyler, Zubrod, Harris; Nays: None

Board of Directors of the Virginia Resources Authority

Chair Harris announced the appointment of Dr. Charlette T. Woolridge, County Administrator, to the Board of Directors of the Virginia Resources Authority. The appointment was made by Governor Ralph Northam.

Virginia Resources Authority (VRA) Refunding

Mr. Ted Cole, Davenport & Company, LLC., gave an overview of the potential refunding candidates that could be accomplished as part of the Virginia Resources Authority's (VRA) Fall Pool:

- Taxable VRA Fall Pooled Bonds, Series 2013C (Route 58 Water/Wastewater Infrastructure); and
- Tax-exempt 2018 Equipment Lease Purchase Agreement (Radio Communications Upgrade Project) with Benchmark Community Bank.

Upon a motion by Mr. Jones, seconded by Mr. Zubrod, and unanimously carried, the Board adopted the following resolution:

WHEREAS, the Board of Supervisors (the "Board") of Brunswick County, Virginia (the "County") has previously financed (a) the acquisition, construction and equipping of public water and waste water utility lines, pumping stations and related infrastructure and equipment (the "Utility Improvements") and the acquisition of interests in real property required for the Utility Improvements (collectively, the "Utility Project") through a Local Lease Acquisition Agreement and Financing Lease between the County and the Virginia Resources Authority ("VRA") dated as of October 16, 2013 (the "Utility Project Lease") and related agreements, and (b) the acquisition of certain equipment and improvements for a radio communications system for County public purposes (the "Communications System Equipment") through an Equipment Lease Purchase Agreement between the County and Benchmark Community Bank dated as of March 1, 2018 (the "Equipment Lease" and, together with the Utility Project Lease the "Refunded Lease Documents"); and

WHEREAS, the Board has the power to acquire by lease real property and personal property currently being used for County purposes (together, the "Leased Property"), as may be required by VRA for the refunding of Refunded Lease Document obligations (the "Refunding"), such Leased Property to include the County Government Building (the "Tax Exempt Leased Property") and the Albertis S. Harrison Courthouse (the "Taxable Leased Property"); and

WHEREAS, the Leased Property is essential to the governmental functions of the County, and the Board reasonably expects the Leased Property to continue to be essential to the governmental functions of the County for a period not less than the terms of the Tax Exempt Refunding Prime Lease, the Tax Exempt Refunding Financing Lease, the Taxable Refunding Prime Lease and the Taxable Refunding Financing Lease (each as defined below); and

WHEREAS, the Refunding is anticipated to include the refunding of the obligations under the Equipment Lease on a basis where the interest component of the Tax Exempt VRA Bonds (as defined below) is exempt from federal income taxation (the "Tax Exempt Refunding") and the refunding of all or a portion of the obligations under the Utility Project Lease on a basis where the interest component of Taxable VRA Bonds (as defined below) is not exempt from federal income taxation (the "Taxable Refunding" and, together with the Tax Exempt Refunding, the "Refundings"); and

WHEREAS, VRA intends to (a) issue its Series 2020C VRA Fall Pool Bonds (as more particularly defined in the Tax Exempt Financing Lease, the "Tax Exempt VRA Bonds") and, subject to VRA credit approval, make available a portion of the proceeds to the County to finance all or a portion of the costs to accomplish the Tax-Exempt Refunding in an amount sufficient to accomplish the Tax Exempt Refunding and pay certain issuance costs of the Tax Exempt Refunding, or such other amount as requested by the County in writing and approved by VRA prior to the VRA Sale Date, as defined below (the "Tax Exempt Proceeds Requested"); (b) acquire a leasehold interest in the Tax Exempt Leased Property pursuant to the terms of the Tax Exempt Refunding Prime Lease; and (c) lease the Tax Exempt Leased Property to the County pursuant to the terms of the Tax Exempt Refunding Financing Lease (collectively, the "Tax Exempt Lease Obligations"); and

WHEREAS, VRA intends to (a) issue its Taxable Series 2020C VRA Bonds (as more particularly defined in the Taxable Refunding Financing Lease, the "Taxable VRA Bonds" and, together with the Tax Exempt VRA Bonds, the "VRA Bonds") and, subject to VRA credit approval, make available a portion of the proceeds to the County to finance all or a portion of the costs to accomplish the Taxable Refunding and pay certain issuance costs of the Taxable Refunding, or such other amount as requested by the County in writing and approved by VRA prior to the VRA Sale Date, as defined below (the "Taxable Proceeds Requested"); (b) acquire a leasehold interest in the Taxable Leased Property pursuant to the terms of the Taxable Refunding Prime Lease; and (c) lease the Taxable Leased Property to the County pursuant to the terms of the Taxable Refunding Financing Lease (collectively, the "Taxable Lease Obligations" and, together with the Tax Exempt Lease Obligations, the "Lease Obligations"); and

WHEREAS, the County has submitted its application to VRA for the Refunding and to undertake the Lease Obligations; and

WHEREAS, the Tax Exempt Refunding Financing Lease shall indicate that the County agrees to undertake the Tax Exempt Lease Obligations on terms, determined by VRA to be fair and accepted by the County that, subject to VRA's Tax Exempt Purchase

Price Objective (as defined below) and market conditions, achieves (a) aggregate net present value debt service savings on the refunded principal portion of the outstanding Equipment Lease obligations (the "Tax Exempt Targeted Savings") and (b) an aggregate net present value debt service savings of not less than 3% of the par amount of the combined amount of outstanding Equipment Lease obligations and Utility Project Lease obligations being refunded (the "Combined Targeted Savings"); and

WHEREAS, the Taxable Refunding Financing Lease shall indicate that the County agrees to undertake the Taxable Lease Obligations on terms, determined by VRA to be fair and accepted by the County that, subject to VRA's Taxable Purchase Price Objective (as defined below) and market conditions, achieves (a) aggregate net present value debt service savings on the refunded principal portion of the outstanding Utility Project Lease obligations (the "Taxable Targeted Savings") and (b) the Combined Targeted Savings; and

WHEREAS, VRA has advised the County that the sale date of the VRA Bonds is tentatively scheduled for October 28, 2020 but may occur, subject to market conditions, at any time between October 26 and November 30, 2020 (the "VRA Sale Date"), and that VRA's objective is to pay the County an amount which, in VRA's judgment, reflects (a) the market value of the Tax Exempt Lease Obligations under the Tax Exempt Financing Lease (the "Tax Exempt Purchase Price Objective") and (b) the market value of the Taxable Lease Obligations under the Taxable Financing Lease (the "Taxable Purchase Price Objective"), taking into consideration such factors as the purchase price received by VRA for the Tax Exempt VRA Bonds and the Taxable VRA Bonds, the underwriters' discount and other issuance costs of the Tax Exempt VRA Bonds and the Taxable VRA Bonds, and other market conditions relating to the sale of the Tax Exempt VRA Bonds and the Taxable VRA Bonds; and

WHEREAS, such factors may result in the County receiving amounts other than the par amount of (a) the aggregate principal components of the Tax Exempt Lease Obligations under the Tax Exempt Refunding Financing Lease and (b) the aggregate principal components of the Taxable Lease Obligations under the Taxable Refunding Financing Lease, and consequently (a) the aggregate principal components of the Tax Exempt Lease Obligations under the Tax Exempt Refunding Financing Lease may be greater than the Tax Exempt Proceeds Requested in order to receive an amount of proceeds that is not less than the Tax Exempt Proceeds Requested and (b) the aggregate principal components of the Taxable Lease Obligations under the Taxable Refunding Financing Lease may be greater than the Taxable Proceeds Requested in order to receive an amount of proceeds that is not less than the Taxable Proceeds Requested and;

WHEREAS, the Tax Exempt Refunding Financing Lease shall provide that the aggregate total principal components of Tax Exempt Lease Obligations and the interest component of the Tax Exempt Lease Obligations shall comply with the parameters set forth herein, and the Tax Exempt Refunding Financing Lease shall provide that the aggregate total principal components of Tax Exempt Lease Obligations and the interest

component of the Tax Exempt Lease Obligations shall comply with the parameters set forth herein; and

WHEREAS, there have been presented to this meeting drafts of the following documents (together, the "Tax Exempt Refunding Basic Documents") in connection with the transactions described above, copies of which shall be filed with the records of the Board:

- A. Amended and Restated Prime Lease related to the Tax Exempt Refunding, between the County and VRA, dated as of September 25, 2020 conveying certain interests in the Tax Exempt Leased Property to VRA (the "Tax Exempt Refunding Prime Lease");
- B. Local Lease Acquisition Agreement and Amended and Restated Financing Lease related to the Tax Exempt Refunding, between the County and VRA, dated as of September 25, 2020 (i) providing for a portion of the proceeds of the sale of the VRA Bonds to be provided by VRA to the County and (ii) conveying to the County a leasehold interest in the Tax Exempt Leased Property (the "Tax Exempt Refunding Financing Lease"); and
- C. Amended and Restated Leasehold Deed of Trust and Security Agreement related to the Tax Exempt Refunding, between VRA and certain deed of trust trustees to be named therein, dated as of September 25, 2020 regarding VRA's leasehold interest in the Tax Exempt Leased Property (the "Tax Exempt Refunding Leasehold Deed of Trust").

WHEREAS, there have been presented to this meeting drafts of the following documents (together, the "Taxable Refunding Basic Documents" and, together with the Tax Exempt Refunding Basic Documents, the "Refunding Basic Documents") in connection with the transactions described above, copies of which shall be filed with the records of the Board:

- A. Amended and Restated Prime Lease related to the Taxable Refunding, between the County and VRA, dated as of September 25, 2020 conveying certain interests in the Taxable Leased Property to VRA (the "Taxable Refunding Prime Lease");
- B. Local Lease Acquisition Agreement and Amended and Restated Financing Lease related to the Taxable Refunding, between the County and VRA, dated as of September 25, 2020 (i) providing for a portion of the proceeds of the sale of the VRA Bonds to be provided by VRA to the County and (ii) conveying to the County a leasehold interest in the Taxable Leased Property (the "Taxable Refunding Financing Lease"); and

- C. Amended and Restated Leasehold Deed of Trust and Security Agreement related to the Taxable Refunding, between VRA and certain deed of trust trustees to be named therein, dated as of September 25, 2020 regarding VRA's leasehold interest in the Taxable Leased Property (the "Taxable Refunding Leasehold Deed of Trust").

NOW, THEREFORE, BE IT RESOLVED, THAT:

1. It is hereby found and determined that the terms of the Tax Exempt Refunding Basic Documents and the Taxable Refunding Basic Documents in the forms presented to this meeting and incorporated in this Resolution are in the best interests of the County for the Refunding.

2. The Tax Exempt Refunding Basic Documents and related financing documents are hereby approved in substantially the respective forms presented to this meeting. The Chairman, Vice Chairman, County Administrator (each, a "Delegate") and any officer of the Board who shall have power generally to execute contracts on behalf of the Board be, and each of them hereby is, authorized to execute, acknowledge, consent to and deliver, as appropriate, the Tax Exempt Refunding Basic Documents, any amendments, cancellations or terminations to or of the Equipment Lease and related documents that may be required by VRA for the Tax Exempt Refunding and any other related financing documents, with any changes, insertions and omissions therein as may be approved by the individuals executing them, such approval to be conclusively evidenced by the execution and delivery thereof. The actions of the Chairman, the Vice Chairman and the County Administrator, each of whom is authorized to act, shall be conclusive, and no further action shall be necessary on the part of the County.

The final pricing terms of the Tax Exempt Refunding Financing Lease will be determined by VRA, subject to VRA's Tax Exempt Purchase Price Objective and market conditions described in the Recitals hereof; provided, however that (i) the Tax Exempt Lease Obligations shall be composed of principal components having a maximum aggregate principal amount of not to exceed \$2,300,000 (the "Tax Exempt Maximum Authorized Principal Amount"), (ii) the aggregate net present value debt service savings resulting from refunding of the Equipment Lease obligations shall not be less than the Tax Exempt Targeted Savings and (iii) the Tax Exempt Lease Obligations shall be payable over a term expiring not later than December 1, 2034. Each Delegate is hereby authorized and directed to select the particular portion or portions of the Tax Exempt Lease Obligations (if any) to be refunded and direct VRA to provide Tax Exempt Proceeds Requested that achieves the refunding of the selected portion or portions (if any) provided that the refunding of the Tax Exempt Lease Obligations selected shall (a) result in an aggregate net present value debt service savings of not less than the Tax Exempt Targeted Savings and (b) combined with the refunding, if any, of the Taxable Lease Obligations, result in an aggregate net present value debt service savings of not less than the Combined Targeted Savings. Subject to the preceding terms, the Board further authorizes VRA to determine the aggregate total of principal and interest

components of the Tax Exempt Lease Obligations, establish a schedule of Tax Exempt Lease Obligations including the dates and amounts and the optional and extraordinary prepayment provisions, if any, of the Tax Exempt Lease Obligations, all in accordance with the provisions hereof. The term of the Tax Exempt Refunding Prime Lease shall not be more than five years longer than the term of the Tax Exempt Refunding Financing Lease; such term is intended to provide security to VRA in the event of default or non-appropriation by the County, all as more fully set forth in the Tax Exempt Refunding Financing Lease (or any supplement thereto).

Given the Tax Exempt Purchase Price Objective and market conditions, it may become necessary to enter into the Tax Exempt Refunding Financing Lease with aggregate principal components of the Tax Exempt Lease Obligations greater than the Tax Exempt Proceeds Requested. If the limitation on the maximum aggregate principal components of Tax Exempt Lease Obligations on the Tax Exempt Refunding Financing Lease set forth in this Section 2 restricts VRA's ability to generate the Tax Exempt Proceeds Requested, the Tax Exempt Refunding Financing Lease may be entered into for an amount less than the Tax Exempt Proceeds Requested.

The Chairman, the Vice Chairman, the County Administrator, or any of them and such other officer or officers of the County as either may designate are hereby authorized and directed to enter into the Tax Exempt Refunding Financing Lease, the Tax Exempt Refunding Prime Lease and any document terminating or amending the Equipment Lease that may be required by VRA for the Tax Exempt Refunding.

As set forth in the Tax Exempt Refunding Financing Lease, the County agrees to pay such "supplemental interest" and other charges as provided therein, including such amounts as may be necessary to maintain or replenish any VRA Reserve (as defined in the Tax Exempt Refunding Financing Lease).

Rental Payments (as defined in the Tax Exempt Refunding Financing Lease) due under the Tax Exempt Refunding Financing Lease shall be payable in lawful money of the United States of America and otherwise comply with the terms set forth in the Tax Exempt Refunding Financing Lease. The County may, at its option, prepay the principal components of such Rental Payments upon the terms set forth in the Tax Exempt Refunding Financing Lease.

3. The Taxable Refunding Basic Documents and related financing documents are hereby approved in substantially the respective forms presented to this meeting. The Chairman, Vice Chairman, County Administrator and any officer of the Board who shall have power generally to execute contracts on behalf of the Board be, and each of them hereby is, authorized to execute, acknowledge, consent to and deliver, as appropriate, the Taxable Refunding Basic Documents, any amendments, cancellations or terminations to or of the Utility Project Lease that may be required by VRA for the Taxable Refunding and any other related financing documents, with any changes, insertions and omissions therein as may be approved by the individuals executing them, such approval to be conclusively evidenced by the execution and delivery thereof. The

actions of the Chairman, the Vice Chairman and the County Administrator, each of whom is authorized to act, shall be conclusive, and no further action shall be necessary on the part of the County.

The final pricing terms of the Taxable Refunding Financing Lease will be determined by VRA, subject to VRA's Taxable Purchase Price Objective and market conditions described in the Recitals hereof; provided, however that (i) the Taxable Lease Obligations shall be composed of principal components having a maximum aggregate principal amount of not to exceed \$4,200,000 (the "Taxable Maximum Authorized Principal Amount") (ii) the aggregate net present value debt service savings resulting from refunding of the Utility Project Lease obligations shall not be less than the Taxable Targeted Savings and (iii) the Taxable Lease Obligations shall be payable over a term expiring not later than December 1, 2034. Each Delegate is hereby authorized and directed to select the particular portion or portions of the Taxable Lease Obligations (if any) to be refunded and direct VRA to provide Taxable Proceeds Requested that achieves the refunding of the selected portion or portions (if any) provided that the refunding of the Taxable Lease Obligations selected shall (a) result in an aggregate net present value debt service savings of not less than the Taxable Targeted Savings and (b) combined with the refunding, if any, of the Tax Exempt Lease Obligations, result in an aggregate net present value debt service savings of not less than the Combined Targeted Savings. Subject to the preceding terms, the Board further authorizes VRA to determine the aggregate total of principal and interest components of the Taxable Lease Obligations, establish a schedule of Taxable Lease Obligations including the dates and amounts and the optional and extraordinary prepayment provisions, if any, of the Taxable Lease Obligations, all in accordance with the provisions hereof. The term of the Taxable Refunding Prime Lease shall not be more than five years longer than the term of the Taxable Refunding Financing Lease; such term is intended to provide security to VRA in the event of default or non-appropriation by the County, all as more fully set forth in the Taxable Refunding Financing Lease (or any supplement thereto).

Given the Taxable Purchase Price Objective and market conditions, it may become necessary to enter into the Taxable Refunding Financing Lease with aggregate principal components of the Taxable Lease Obligations greater than the Taxable Proceeds Requested. If the limitation on the maximum aggregate principal components of Taxable Lease Obligations on the Taxable Refunding Financing Lease set forth in this Section 3 restricts VRA's ability to generate the Taxable Proceeds Requested, the Taxable Refunding Financing Lease may be entered into for an amount less than the Taxable Proceeds Requested.

The Chairman, the Vice Chairman, the County Administrator, or any of them and such other officer or officers of the County as either may designate are hereby authorized and directed to enter into the Taxable Refunding Financing Lease, the Taxable Refunding Prime Lease and any amendments to the Utility Project Lease and related documents that may be required by VRA for the Taxable Refunding.

As set forth in the Taxable Refunding Financing Lease, the County agrees to pay such “supplemental interest” and other charges as provided therein, including such amounts as may be necessary to maintain or replenish any VRA Reserve (as defined in the Taxable Refunding Financing Lease).

Rental Payments (as defined in the Taxable Refunding Financing Lease) due under the Taxable Refunding Financing Lease shall be payable in lawful money of the United States of America and otherwise comply with the terms set forth in the Taxable Refunding Financing Lease. The County may, at its option, prepay the principal components of such Rental Payments upon the terms set forth in the Taxable Refunding Financing Lease.

4. The same officers of the Board, the County Administrator, the Assistant County Administrator and the County Attorney be, and each of them hereby is, authorized and directed to take all actions and procure, execute and deliver any and all other agreements, financing statements, papers, instruments, title insurance policies, real property surveys and inspections, opinions, certificates, affidavits and other documents, and to do or cause to be done any and all other acts and things necessary or proper for carrying out the purposes and intent of this resolution and the Refunding Basic Documents that may be required by VRA for the Refundings, including the final selection and description of property to be utilized as the Tax Exempt Leased Property and the Taxable Leased Property as may be required by VRA prior to the recording of the Tax Exempt Refunding Financing Lease and the Taxable Refunding Financing Lease and the prepayment, release and termination of obligations under the Equipment Lease, the Utility Project Lease and related agreements in connection with the Refundings. The same officers are authorized and directed to work with the County’s bond counsel, Sands Anderson PC, and representatives of VRA, including without limitation McGuireWoods LLP, Bond Counsel to VRA, to perform all services and prepare all documentation necessary or appropriate for the execution, delivery and recording, as appropriate, of the Refunding Basic Documents. It is understood and agreed that the County will be responsible for all reasonable out-of-pocket fees and expenses incurred by VRA in connection with the Refundings in the event that the Combined Targeted Savings and either or both the Tax Exempt Targeted Savings and the Taxable Targeted Savings can be achieved through the issuance of the VRA Bonds, but the County chooses not to move forward with any financing. Such VRA costs shall have a not to exceed amount of \$5,000.

5. The County represents and covenants that it shall not take or omit to take any action in relation to the Tax Exempt Leased Property or the Tax Exempt Refunding Financing Lease the taking or omission of which would (a) cause the Tax Exempt VRA Bonds to be “arbitrage bonds” within the meaning of Section 148 of the Internal Revenue Code of 1986, as amended (the “Code”) or (b) otherwise cause interest on any Tax Exempt VRA Bonds to be includable in the gross income for Federal income tax purposes of the registered owners thereof under existing law. Without limiting the generality of the foregoing, the County shall comply with any provision of law that may require it at any time to rebate to the United States any part of the earnings derived from

the investment of the gross proceeds of the Tax Exempt VRA Bonds. The County shall pay any such required rebate from legally available funds.

6. The County covenants that it shall not permit any proceeds derived from the Tax Exempt Lease Obligations to be used in any manner that would result in (a) 10% or more of such proceeds being used in a trade or business carried on by any person other than a governmental unit, as provided in Section 141(b) of the Code, provided that no more than 5% of such proceeds may be used in a trade or business unrelated to the County's use of the Tax Exempt Leased Property, (b) 5% or more of such proceeds being used with respect to any "output facility" (other than a facility for the furnishing of water), within the meaning of Section 141(b)(4) of the Code, or (c) 5% or more of such proceeds being used directly or indirectly to make or finance loans to any persons other than a governmental unit, as provided in Section 141(c) of the Code; provided, however, that if the County receives an opinion of nationally recognized bond counsel that compliance with any such covenant is not required or is no longer required in order to prevent the interest on the VRA Bonds from being includable in the gross income for Federal income tax purposes of the registered owner thereof under existing law, the County need not comply with such covenant to the extent provided in such opinion.

7. Such officers of the County as may be requested are authorized and directed to execute and deliver a tax compliance agreement in relation to the Tax Exempt Lease Obligations (the "Tax Compliance Agreement") in the form approved by the Chairman or Vice Chairman of the Board or the County Administrator, or any of them, in collaboration with the County's bond counsel, with such completions, omissions, insertions and changes as may be approved by the officers of the County executing such Tax Compliance Agreement, whose approval shall be evidenced conclusively by the execution and delivery thereof.

8. The undertakings by the County under the Tax Exempt Refunding Financing Lease to make Rental Payments thereunder, under the Taxable Refunding Financing Lease to make Rental Payments thereunder, and any other payments due under the Lease Obligations shall be a limited obligation of the County, payable solely from funds to be appropriated by the Board from time to time for such purpose and shall not constitute a debt of the County within the meaning of any constitutional or statutory limitation or a pledge of the faith and credit of the County beyond any fiscal year for which the Board has lawfully appropriated from time to time. Nothing herein or in the Lease Obligations shall constitute a debt of the County within the meaning of any constitutional or statutory limitation or a pledge of the faith and credit or taxing power of the County.

9. The Board believes that funds sufficient to make payment of all amounts payable under the Lease Obligations can be obtained. While recognizing that it is not empowered to make any binding commitment to make such payments beyond the current fiscal year, the Board hereby states its intent to make annual appropriations for future fiscal years in amounts sufficient to make all such payments and hereby recommends that future Boards do likewise during the term of the Lease Obligations.

The Board directs the County Administrator, or such other officer who may be charged with the responsibility for preparing the County's annual budget, to include in the budget request for each fiscal year during the terms of the Lease Obligations an amount sufficient to pay all amounts coming due under the Lease Obligations during such fiscal year. As soon as practicable after the submission of the County's annual budget to the Board, the County Administrator is authorized and directed to deliver to VRA evidence that a request for an amount sufficient to make the payment of all amounts payable under the Lease Obligations has been made. Throughout the terms of the Lease Obligations, the County Administrator shall deliver to VRA within 30 days after the adoption of the budget for each fiscal year, but not later than July 1, a certificate stating whether an amount equal to the Rental Payments and any other amounts due under the Lease Obligations which will be due during the next fiscal year has been appropriated by the Board in such budget. If at any time during any fiscal year of the County, the amount appropriated in the County's annual budget in any such fiscal year is insufficient to pay when due the amounts payable under the Lease Obligations, the Board directs the County Administrator, or such other officer who may be charged with the responsibility for preparing the County's annual budget, to submit to the Board at the next scheduled meeting, or as promptly as practicable but in any event within 45 days, a request for a supplemental appropriation sufficient to cover the deficit.

10. The County authorizes and consents to the inclusion of information with respect to the County to be contained in VRA's Preliminary Official Statement and VRA's Official Statement in final form, both prepared in connection with the sale of the VRA Bonds, portions of the proceeds of which will be used to purchase the Lease Obligations. If appropriate, such disclosure documents shall be distributed in such manner and at such times as the Chairman of the Board, the Vice Chairman of the Board or the County Administrator, each of whom is authorized to act, shall determine. The Chairman of the Board, the Vice Chairman of the Board or the County Administrator, each of whom is authorized to act, are authorized and directed to take whatever actions are necessary and/or appropriate to aid VRA in ensuring compliance with Securities and Exchange Commission Rule 15c2-12.

11. The recitals to this resolution are hereby incorporated by reference and are declared to be findings of the Board in connection with its decision to finance the Refundings.

12. The Board hereby determines that it is in the best interests of the County to authorize the County Treasurer to participate in the Virginia State Non-Arbitrage Program in connection with the Lease Obligations if requested by VRA.

13. Nothing in this Resolution, the Refunding Basic Documents or other related documents shall constitute a debt or a pledge of the faith and credit of the County, and the County shall not be obligated to make any payments under the Refunding Basic Documents except from funds that may be appropriated by the Board.

14. All acts of the officers, agents and representatives of the County that are in conformity with the purposes and intent of this resolution and in furtherance of the leasing of the Leased Property by the County to finance the Refundings are hereby approved, ratified and confirmed.

15. Any authorization herein to execute a document shall include authorization to deliver it to the other parties thereto, to record such document where appropriate and to pay from County funds all appropriate recording fees, taxes and related charges.

16. This Resolution shall be effective immediately upon its adoption.

Ayes: Jones, Seward, Tyler, Zubrod, Harris; Nays: None

Re: Department/Agency Presentations

Invitation to Bid – Removal of Memorial for War Veterans Monument

Dr. Charlette T. Woolridge, County Administrator, indicated that an Invitation to Bid was issued to solicit bids for the removal of the Memorial for War Veterans Monument on Courthouse Square. One (1) bid was received from Southside Grave & Vault, Inc. in the amount of \$30,700 plus \$100 per mile.

Upon a motion by Mr. Tyler, seconded by Mr. Zubrod, and unanimously carried, the Board accepted the bid from Southside Grave & Vault, Inc., in the amount of \$30,700 plus \$100 per mile for the removal of the Memorial for War Veterans Monument on Courthouse Square and further appropriated the funds from the Undesignated Fund Balance.

Ayes: Jones, Seward, Tyler, Zubrod, Harris; Nays: None

Re: Approval of Minutes

Upon a motion by Mr. Zubrod, seconded by Dr. Seward, and unanimously carried, the Board approved the following meeting minutes:

- July 29, 2020, Adjourned Meeting

- July 31, 2020, Special and Emergency Meeting
- August 11, 2020, Special Joint Meeting with Planning Commission
- August 19, 2020, Regular Monthly Meeting

Ayes: Jones, Seward, Tyler, Zubrod, Harris; Nays: None

Re: Virginia Department of Transportation

The Virginia Department of Transportation (VDOT) monthly report was provided as follows:

Maintenance Forces

- Performed pipe repairs, pipe replacements, and ditching operations on various routes.
- Performed brush cutting and tree limbing operations on various routes.
- Mowed right-of-ways for sight distance on various routes.
- Machined various National Highway System (NHS) routes and hauled stone as needed.
- Checked various routes for maintenance and safety issues.
- Performed litter patrol on various routes.

Re: Brunswick County Public Schools Monthly Report

FY20 School Budget Tracking Report

Dr. Kristy Somerville-Midgett, Superintendent, presented an overview of the schools monthly financial report. This was provided for the Board's information. See attached report.

Re: Citizen Comments

The Chair opened the citizen comment period and advised that each citizen will be allotted three (3) minutes to speak. The following citizens spoke:

- Douglas Winn, 86 Church Street, Alberta, Virginia – Expressed opposition to the removal of the Memorial for War Veterans Monument.
- Ray Thompson, 93 Church Street, Alberta, Virginia - Expressed opposition to the removal of the Memorial for War Veterans Monument.

- Rebecca Akers, Brunswick Museum & Historical Society (BM&HS) - Stated that to date, the BM&HS has presented two (2) recommendations for the relocation of the Memorial for War Veterans Monument (monument) on Courthouse Square: St. Mark's Church at 24225 Christanna Highway and 558 Woodsdale Drive, Alberta, VA. Upon further research, the BM&HS has identified the Town of Lawrenceville's Oakwood Cemetery as another potential location for the monument. The request to locate the monument in Oakwood Cemetery will be presented to the Lawrenceville Town Council during their regular meeting on October 13, 2020. If approved, the BM&HS will submit the Oakwood Cemetery as a third option for the Board of Supervisors to consider for the relocation of the monument. She will keep the Board posted.

Re: Consent Calendar of Reports

Upon a motion by Mr. Jones, seconded by Mr. Zubrod, and unanimously carried, the Board acknowledged receipt of the following report:

- Industrial Development Authority, August 11, 2020, meeting minutes

Ayes: Jones, Seward, Tyler, Zubrod, Harris; Nays: None

Re: Finance Director's Report

Approval of Disbursements

Mrs. Keli Reekes, Director of Finance, presented disbursements as follows:

- System checks dated August 21, 2020, in the amount of \$1,670.00
- System checks dated September 2, 2020, in the amount of \$1,580.74
- System checks dated September 4, 2020, in the amount of \$5,100.00
- System checks dated September 9, 2020, (FY20) in the amount of \$8,785.95
- System checks dated September 10, 2020, in the amount of \$44,974.82
- System checks dated September 16, 2020, in the amount of \$791,295.78
- System checks dated September 17, 2020, in the amount of \$108,069.30

Upon a motion by Mr. Jones, seconded by Dr. Seward, and unanimously carried, the Board approved disbursements in the amount of \$961,476.59 as presented.

Ayes: Jones, Seward, Tyler, Zubrod, Harris; Nays: None

FY21 General District Additional Appropriation Request

Mrs. Reekes stated the Brunswick General District Court is requesting additional funding for a full-time deputy clerk for FY21 due to the increase in court cases due to increased traffic enforcement. An additional appropriation of \$20,623 would be necessary to convert the currently funded part-time position into a full-time position. An additional appropriation of \$39,369 would be necessary to fund a full-time position, in addition to the currently funded part-time position.

Upon a motion by Mr. Zubrod, seconded by Dr. Seward, and unanimously carried, the Board approved an appropriation of \$20,623 from the Undesignated Fund Balance to convert the part-time General District Court deputy clerk’s position to a full-time position.

Ayes: Jones, Seward, Tyler, Zubrod, Harris; Nays: None

Resolution – Adoption of Rate of Tax Relief for Tax Year 2020 for Qualifying Vehicles

Upon a motion by Mr. Jones, seconded by Mr. Zubrod, and unanimously carried, the Board adopted the following resolution:

WHEREAS, the Personal Property Tax Relief Act of 1998, Va. Code §58.1-3523 et seq. (“PPTRA”), has been substantially modified by the enactment of Chapter 1 of the Acts of Assembly, 2004 Special Session I (Senate Bill 5005), and the provisions of Item 503 of Chapter 951 of the 2005 Acts of Assembly (the 2005 revisions of the 2004-06 Appropriations Act).

WHEREAS, by its enactment of an ordinance on December 21, 2005, (“Ordinance”), the Board of Supervisors of Brunswick County, Virginia (the Board of Supervisors) has previously implemented such modifications of the PPTRA.

WHEREAS, the Board of Supervisors now desires to set the rate of tax relief for tax year 2020, for purposes of the Ordinance.

BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF BRUNSWICK COUNTY, VIRGINIA:

1. For purposes of § 3 (c) of the Ordinance, the rate of tax relief with respect to qualifying vehicles with assessed values of more than \$1,000, and applied to the first \$20,000 in value of each such qualifying vehicle, shall be fifty-two percent (52%).
2. All other provisions of the Ordinance shall be implemented by the Commissioner of the Revenue or the County Treasurer, as applicable, including, without limitation, those set forth in § 3 (b) of the Ordinance, pertaining to the elimination of personal property taxation of each qualifying vehicle with an assessed value of \$1,000 or less, and in § 4, pertaining to liability of taxpayers whose taxes with respect to a qualifying vehicle for tax year 2005 or any prior tax year remain unpaid.
3. This Resolution shall take effect immediately upon its adoption

Ayes: Jones, Seward, Tyler, Zubrod, Harris; Nays: None

2020 Federal Payroll Tax Relief

Mrs. Reekes stated that on August 8, 2020, the President of the United States issued a Presidential Memorandum directing the Secretary of the Treasury to use his authority pursuant to section 7508A of the Internal Revenue Code to defer the withholding, deposit, and payment of certain payroll tax obligations. Employers can defer the withholding, deposit, and payment of the employee portion of the Old Age, Survivors, and Disability Insurance segment of FICA taxes, or the 6.2% tax on employee wages. The deferral applies to taxes on wages paid from September 1, 2020, through December 31, 2020. The payroll taxes are deferred, not forgiven, and must be repaid beginning January 2021 through April 2021.

Employers must choose whether to implement the deferral, but employees do not have an independent right to defer withholding, deposit and payment of the employee portion. Therefore, if Brunswick County chooses to implement the deferral, all employees making less than \$104,000 annually would be affected. Since employees

would not be able to make the choice independently, staff does not recommend the Board of Supervisors implement the deferral.

Upon a motion by Dr. Seward, seconded by Mr. Zubrod, and unanimously carried, the Board voted to opt out of the 2020 Federal Payroll Tax Relief.

Ayes: Jones, Seward, Tyler, Zubrod, Harris; Nays: None

Infectious Disease (COVID-19) Preparedness and Response Plan

Mrs. Reekes stated the Virginia Department of Labor and Industry's Safety and Health Codes Board (DOLI) recently approved 16VAC25-220, Emergency Temporary Standard for Infectious Disease Prevention in light of the threat of COVID-19. DOLI requires all Virginia employers, including public entities, to meet the requirements of the emergency Standard, which became effective on July 27, 2020.

One requirement of the DOLI Standard is the creation of an Infectious Disease Preparedness and Response Plan. Staff has drafted a plan, which describes the implementation of mandatory health and safety requirements established by DOLI, Governor Northam's COVID-19 Executive Order and subsequent Addendum, as well as guidelines from the Centers for Disease Control (CDC).

Upon a motion by Mr. Jones, seconded by Mr. Zubrod, and unanimously carried, the Board approved the Brunswick County Infectious Disease (COVID-19) Preparedness and Response Plan as presented.

Ayes: Jones, Seward, Tyler, Zubrod, Harris; Nays: None

FY21 Coronavirus Emergency Supplemental Grant Awards

Mrs. Reekes stated the Brunswick County Sheriff's Office and the Office of the Commonwealth's Attorney received grant awards totaling \$83,219 through the Coronavirus Emergency Supplemental Funding Grant (CESF) from the Department of Criminal Justice Services (DCJS). The funds are to be used to offset costs relative to the COVID-19 pandemic.

Upon a motion by Mr. Zubrod, seconded by Mr. Jones, and unanimously carried, the Board accepted the grant funds in the amount of \$83,219 and appropriated the funds to applicable revenue and expenditure line items of the FY21 Brunswick County Sheriff's Office and Office of the Commonwealth's Attorney departmental budgets. Dr. Seward abstained as he is an employee of the Sheriff's Office.

Ayes: Jones, Tyler, Zubrod, Harris; Nays: None; Abstained: Seward

Re: County Administrator's Report

COVID-19 Update

Dr. Woolridge stated that since the COVID-19 pandemic, the County has had three hundred thirty-six (336) COVID-19 cases, twenty-seven (27) hospitalizations and three (3) deaths. As of September 16, 2020, there are forty-one (41) active cases in the County.

County Offices Reopening

Dr. Woolridge stated that County offices reopened to the public on Monday, September 14, 2020. Face masks are required to enter County facilities unless there is a medical condition; and all must continue to practice social distancing.

CARES Funding, Second Round

Dr. Woolridge stated that the Emergency Services Committee (The Honorable John Zubrod, The Honorable Bernard Jones, Dr. Charlette T. Woolridge, County Administrator, Buddy Hyde, Emergency Services Coordinator, and Keli Reekes, Director of Finance) met during the month of August 2020 to develop a plan to use the second round of CARES funds. As a result, the Emergency Services Committee made a recommendation to the Board to allocate the funds as follows:

- Brunswick County Airport Internet/Fiber
- Clerk of Circuit Court Digitizing Records
- County PPE, Cleaning Supplies, IT Equipment
- Fire & EMS PPE & Related Equipment
- First Responders Hazard Duty Supplement
- Mecklenburg-Brunswick Airport Internet/Fiber
- Meherrin Regional Library HVAC
- Meherrin River Regional Jail PPE & Related Equipment
- Sheriff’s Office PPE & Related Equipment
- Town of Alberta PPE & Related Equipment
- Town of Brodnax PPE & Related Equipment
- Town of Lawrenceville PPE & Related Equipment

Upon a motion by Mr. Zubrod, seconded by Mr. Jones, and unanimously carried, the Board accepted the Emergency Services Committee’s recommendation to allocate funds as stated. Dr. Seward abstained as he is an employee of the Sheriff’s Department.

Ayes: Jones, Tyler, Zubrod, Harris; Nays: None; Abstained: Seward

Volunteers Needed for Personal Protective Equipment (PPE) Packing and Distribution

Dr. Woolridge stated that volunteers are needed to assist with packing bags with personal protection equipment (PPE) on September 21-23, 2020, from 10:00 a.m. to

7:00 p.m., at the Brunswick County Conference Center. The PPE was donated by the Community Foundation of Greater Richmond and the VEST Equity Task Force. The PPE will be available at the following locations for distribution to citizens:

Convenience Centers

September 25, 2020, 7:00 a.m. – 7:00 p.m.

- Ante Convenience Center
- Alberta Convenience Center
- Brodnax Convenience Center
- Dolphin Convenience Center
- Ebony Convenience Center
- Freeman Convenience Center
- Gasburg Convenience Center
- Powellton Convenience Center
- South Brunswick Convenience Center
- Totaro Convenience Center
- Red Oak Convenience Center
- Warfield Convenience Center

Churches - September 24-25, 2020

10:00 a.m. – 1:00 p.m. & 4:00 p.m. – 6:00 p.m.

- Hickory Run Baptist Church,
225 Rawlings Road, Rawlings, VA 23876
- Lake Gaston Christian Life Center
1411 Robinson Ferry Road, Ebony, VA 23845
- Poplar Mount Baptist Church
6823 Western Mill Road, Lawrenceville, VA 23868
- Reedy Creek Baptist Church
1949 Reedy Creek Road, Freeman, VA 23856
- Wilson Chapel Baptist Church
1424 Old Stage Road, Lawrenceville, VA 23868

Town Offices – September 24-25, 2020

8:30 a.m. – 5:00 p.m.

- Town of Alberta
- Town of Brodnax
- Town of Lawrenceville

Re: Old Business

Virginia Logger's Association – Forest Harvesting and Equipment Taxation Exemption

Mr. Zubrod stated that the Finance Committee met regarding the Virginia Logger's Association's request for the exemption of forest harvesting and equipment taxation. The Finance Committee recommends deferring the request until the next budget year. It was a consensus that the Finance Committee meet with the County Attorney to determine what actions will be required to exempt forest harvesting and equipment from taxation.

Re: New Business

Personnel – Landfill Inspector

Upon a motion by Mr. Tyler, seconded Mr. Zubrod, and unanimously carried, the Board hired Joseph Cook as Landfill Inspector, effective October 1, 2020, pending successful background check.

Ayes: Jones, Seward, Tyler, Zubrod, Harris; Nays: None

Personnel – Emergency Services

Upon a motion by Mr. Tyler, seconded by Mr. Zubrod, and unanimously carried, the Board hired the following Emergency Services positions pending a successful background check and physical:

- Lexie Pearce – Basic Life Support Provider – Full-time
- Justin Bulifant – Basic Life Support – Full-time
- Monica Blalock – Advanced Life Support Provider – Full-time

Re: Appointments

Brunswick County Planning Commission

This matter was continued.

Lake Country Area Agency on Aging Board of Directors

This matter was continued.

Re: Adjourn

Upon a motion by Mr. Zubrod, seconded by Mr. Jones, and unanimously carried, the Board adjourned.

Hon. Dr. Barbara Jarrett Harris, Chair

Charlette T. Woolridge, Ph.D., Clerk