At the regular meeting of the Giles County Board of Supervisors held on Wednesday, July 8, 2026, at 5:00 PM in the Giles County Maintenance Building located at 315 N. Main Street, Pearisburg, VA, the following members were present unless noted absent.

Jeff Morris	Chair (Central District)
John C. Lawson, Jr.	Vice-Chair (Western District)
Perry Martin	Eastern District
Paul “Chappy” Baker	At-Large Supervisor
Richard McCoy	At-Large Supervisor
Chris McKlarney	County Administrator
Catherine Ballard	Finance Director
Jon Butler	Emergency Services Coordinator
Richard Chidester	County Attorney
Gracie Howard	Board Secretary

CALL TO ORDER/INVOCATION

Mr. Morris called the meeting to order, and Mr. McKlarney offered the invocation and led the Pledge of Allegiance.

APPROVAL OF MINUTES

Mr. McCoy motioned to approve the May 21, 2026 minutes, as presented. Mr. Baker seconded the motion. The motion was approved by a 5-0 vote as follows: Voting Yes: Mr. Baker, Mr. Lawson, Mr. McCoy, Mr. Martin and Mr. Morris.

PUBLIC COMMENT

Al Phillips - Mr. Phillips addressed the Board regarding real estate tax rates in Giles County and the Town of Narrows. He stated that his information came from Virginia Tax’s 2025 tax rates for counties, cities, towns, and districts. Mr. Phillips compared Giles County’s prior real estate tax rate of $0.68 per $100 of assessed value with surrounding counties, including Craig, Bland, Floyd, Wythe, Carroll, and Tazewell, and stated that Giles County’s rate appeared higher than several nearby localities. He also compared combined county and town tax rates for residents of Blacksburg, Christiansburg, Pearisburg, and Narrows, stating that the combined rate for Narrows was higher than Blacksburg. Mr. Phillips asked why it was so expensive to live in Giles County and Narrows. He stated that the issue was a two-pronged concern involving both the Board of Supervisors and the Town Council and asked whether, after reassessments and rate changes in surrounding localities, Giles County would remain among the lowest in the surrounding area. Mr. Phillips expressed concern about the impact of increased assessments and combined tax rates on residents, including senior citizens and those on fixed incomes, and asked whether some form of relief or reduction could be considered for residents affected by the combined tax burden. Mr. Phillips stated that he believed taxes were too high and that living in Narrows had become more expensive than living in Blacksburg when county and town rates are combined. He said he wanted the Board to know residents were feeling the financial impact and asked for any assistance the County could provide. Mr. Phillips thanked the Board for its time.

Mr. McCoy responded that Giles County's current real estate tax rate is $0.47 per $100 of assessed value and stated that the rate had been changed following reassessment.

Mr. Baker stated that the County cannot control the tax rate set by the Town of Narrows.

Mr. McKlarney explained that surrounding localities are not all on the same reassessment schedule and that rates typically adjust following reassessment. He noted that some counties had recently completed reassessments, while Giles County had not done so in 2025. He also stated that Montgomery and Pulaski had completed reassessments within the past two years and acknowledged that combined town and county rates can still create a significant tax burden for town residents.

Mr. Chidester stated that Mr. Phillips' primary question was whether the County could provide a differential tax rate for residents who also pay town taxes. He explained that the County is required to tax all residents uniformly and is not permitted to provide a discount or reduction in county taxes based on whether a resident also pays town taxes.

PUBLIC HEARING

FY '27 BUDGET

Mr. Morris opened the fiscal year 2027 budget public hearing. Mr. McKlarney stated that the Board had previously passed the budget under an emergency ordinance due to a missed advertising requirement and that the proposed budget was the same budget presented at the public hearing held on the night the emergency ordinance was adopted. He stated that total expenditures and revenues for the proposed budget were $128,226,740. Mr. McKlarney reviewed the proposed tax rates, including a real estate rate of $0.47 per $100 of assessed value; motor vehicles at $2.02; personal property, machinery, and tools at $2.05; transport vehicles at $1.12; merchant capital at $0.86; public service levy at $0.47; mobile home levy at $0.47; qualified disabled federal vehicle tax at $0.005; and a motor vehicle decal fee of $20 per vehicle.

Mr. McKlarney explained that approximately 70% of the overall budget is allocated to education and the school system, with the remainder supporting County operations, the Sheriff's Department, constitutional officers, the Board of Supervisors, and County staff. He noted that the budget was higher than normal due in part to ongoing school construction and other capital projects, including Wheatland and the VATI broadband project.

Mr. McKlarney reviewed slides showing the overall budget breakdown, including 66.78% for education and $12,162,000.00 for capital improvements outside of school board projects. He also reviewed a county-to-county tax comparison, noting tax rates for Craig, Floyd, Grayson, Montgomery, Pulaski, Radford City, Smyth, Tazewell, and Wythe. He stated that

Giles County ranked among the more affordable localities based on cost per household and median home values.

Mr. McKlarney also reviewed reassessment information and explained that, because Giles County's population is 50,000 or less, the County may conduct reassessments every six years. He stated that some other localities conduct reassessments more frequently and that reassessments are costly. He noted that the recent reassessment cost approximately $353,000 and that the Board adopted a revenue-neutral tax rate, resulting in no additional revenue from the reassessment.

The public hearing on the budget was closed, and it was noted that the budget would be considered for approval at the next meeting on July 23, 2026, at 6:30 PM.

EXECUTIVE SESSION

Mr. McCoy motioned to go into executive session as permitted by Virginia Code 2.2-3711 A (29) Contracts and (1) Contracts. Mr. Baker seconded the motion. The motion was approved by a 5-0 rollcall vote as follows: Voting Yes: Mr. Baker, Mr. Lawson, Mr. Martin, Mr. McCoy and Mr. Morris

Mr. McCoy motioned to return to open session, and he certified that in the closed session just concluded, nothing was discussed except the matter or matters (1) specifically identified in the motion to convene in closed session and (2) Lawfully permitted to be discussed under the provisions of the Virginia Freedom of Information Act cited in that motion. Mr. Baker seconded the motion. The motion was approved by a 5-0 rollcall vote as follows: Voting Yes: Mr. Baker, Mr. Lawson, Mr. Martin, Mr. McCoy and Mr. Morris

ADJOURN

With no further business, the meeting was adjourned. The next Board of Supervisors meeting will be held on Thursday, July 23rd, 2026, at 6:30 PM. The meeting will be held at the Giles County Maintenance Building located at 315 North Main Street, Pearisburg, VA.

APPROVED:

Chair ______________________________

ATTEST:

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Clerk