

VIRGINIA:

A meeting of the Lancaster County Board of Supervisors was held in the Administrative Building Board/Commission Meeting Room of said county on Thursday, December 12, 2019.

Members Present: Jason D. Bellows, Chair
Ernest W. Palin, Jr., Vice Chair
Jack D. Larson, Board Member
William R. Lee, Board Member
Robert S. Westbrook, Board Member

Staff Present: Don G. Gill, County Administrator
James Cornwell, County Attorney
Brian Barnes, Planning/Land Use Director and Environmental Codes Compliance Officer
Crystal Whay, Clerk to the Board and Building/Land Use Assistant

Mr. Bellows called the meeting to order at 6:30 p.m.

CLOSED MEETING

Motion was made by Mr. Bellows to enter into closed meeting to discuss matters exempt from the open meeting requirements of the Virginia Freedom of Information Act. The subject matters to be discussed in the closed meeting are Personnel, § 2.2-3711.A.1, Legal Matters, § 2.2-3711.A.8, and Contract Negotiation, § 2.2-3711.A.29 of the Code of Virginia, 1950, as amended. The subject and purpose falls within the following exemption(s) under § 2.2-3711.A.1 (for the discussion and consideration of the assignment, appointment, promotion, performance or salaries of specific public officers, appointees or employees of the public body), § 2.2-3711.A.8 (for the consultation with legal counsel employed or retained by a public body regarding specific legal matters requiring the provision of legal advice by such counsel) and § 2.2-3711.A.29 (for the discussion of the award of a public contract involving the expenditure of public funds, including interviews of bidders or offerors and discussion of the terms or scope of such contract, where discussion in an open session would adversely affect the bargaining position or negotiating strategy of the public body.)

VOTE: Jason D. Bellows Aye

Ernest W. Palin, Jr.	Aye
Jack D. Larson	Aye
William R. Lee	Aye
Robert S. Westbrook	Aye

RECONVENE

Motion was made by Mr. Palin to reconvene the open meeting.

VOTE:	Jason D. Bellows	Aye
	Ernest W. Palin, Jr.	Aye
	Jack D. Larson	Aye
	William R. Lee	Aye
	Robert S. Westbrook	Aye

CERTIFICATION

WHEREAS, the Lancaster County Board of Supervisors convened in a closed meeting on December 12, 2019 pursuant to an affirmative recorded vote on the motion to close the meeting to discuss Personnel, § 2.2-3711.A.1, Legal Matters, § 2.2-3711.A.8 and Contract Negotiation, § 2.2-3711.A.29 of the Virginia Freedom of Information Act;

WHEREAS, § 2.2-3712 of the Code of Virginia requires a certification by the board of supervisors that such closed meeting was conducted in conformity with Virginia law;

NOW, THEREFORE BE IT RESOLVED that the Lancaster County Board of Supervisors hereby certifies that, to the best of each member’s knowledge, (1) only public business matters lawfully exempted from open meeting requirements under the Virginia Freedom of Information Act were heard, discussed or considered in the closed meeting to which this certification applies and (2) 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 meeting to which this certification applies.

Motion was made by Mr. Palin to certify the closed meeting.

Before a vote is taken on this resolution, is there any member who believes that there was a departure from the requirements of number 1 and number 2 above? If so,

identify yourself and state the substance of the matter and why in your judgment it was a departure. There was no comment.

Hearing no further comment, Mr. Palin called the question. A roll call vote was taken:

ROLL CALL

VOTE:	Jason D. Bellows	Aye
	Ernest W. Palin, Jr.	Aye
	Jack D. Larson	Aye
	William R. Lee	Aye
	Robert S. Westbrook	Aye

This certification resolution is adopted.

No action taken on the closed meeting matters.

Mr. Bellows called the regular meeting to order at 7:00 p.m.

Mr. Bellows led everyone in the Pledge of Allegiance.

PUBLIC INPUT

Mr. Bellows stated that there were a lot of citizens in attendance concerning the Second Amendment issue and that resolution was on the Consensus Docket, but would be moved up after the public input session.

Dana Gilmour, an Ocran resident, stated that he would like to make a brief statement about proposed Senate Bill 16. He stated that this proposal amends the code that deals with firearms and magazines. He stated that the proposal expands the definition of an assault firearm and it prohibits any person from importing, selling, transferring, manufacturing, purchasing or possessing an assault firearm or parts thereof. He stated that the violation would be a class 6 felony. He stated that he would not want that burden on the sheriff to enforce it.

George Bott, a District 1 citizen, stated that, earlier in the evening, the Board was reviewing the revenue side of the budget and personal property taxes in particular and some have said they want to consider raising this tax for fairness. He stated that fairness is not an economic term, but rather a moral judgement. He stated that, traditionally, schools and emergency medical services have been funded by real property taxes. He stated that broadband availability increases the value of a home. He stated that another

viable option for new schools and broadband might be a temporary sales tax increase, which their representatives will be addressing in the upcoming General Assembly session. He referred to inefficiencies in the budget and suggested having an expense team look at the County's budget and make recommendations. He also suggested looking at selling some land that is owned by the County, the amount of money that County employees are paid, as well as looking at the highest growing cost areas such as the Sheriff's Department and EMS.

Michael Schoelwer, a District 3 citizen, stated that he encouraged the Board of Supervisors to pass the resolution that opposes the gun control measures that will be put forth in the upcoming General Assembly session. He stated that the gun control measures will not reduce gun violence and is an assault on individual rights. He stated that he understood leaving the word "sanctuary" out of the document because it has become a word that is related to the actions of those who defy other legitimate laws.

Ace Oestrich, a White Stone resident, stated that citizens who had their property in the land use program experienced a huge tax increase this year. He stated that he thought some of that increase was because some of the supervisors wanted new schools that could cost over \$100 million dollars. He stated that what they really needed was to pay the teachers a good salary, so that they would stay in the County.

Mr. Oestrich stated that in other counties timber is considered a crop and he would like to see Lancaster County do the same. He stated that he also believes in gun rights because he is retired military and police.

Richard Fielding, a District 5 citizen, stated that he was concerned about over twenty pieces of legislation that have been prefiled for the upcoming General Assembly session that may infringe on their rights to keep and bear arms. He stated that some of this proposed legislation may affect training and classes on the safe handling of firearms. He referred to paragraph five and suggested that they change the word "could" to "will".

Tom Smith, a District 3 citizen, stated that some of the proposed upcoming bills would make a felon out of many gun owners as well as a dilemma for our law enforcement officers about what they should do. He stated that he thought the proposed resolution would send a message to the state that the County does not agree with an infringement on citizens' rights. He stated that he supported the resolution and also agrees with Mr. Fielding's suggestion of changing the word "could" to "will".

Tommy Kellum, a business owner in Weems, referred to the boat tax and stated that he would like for the Board to consider the issue from a commercial aspect. He stated that his family has made a significant investment in the Ampro shipyard in Weems and in the process, they have attracted a large commercial tenant that has a number of commercial boats. He stated that the commercial fisherman have also benefitted from not having to pay boat tax on their vessels. He stated that his seafood business sells to 32 states in the country and they have also enjoyed the benefits of having no boat tax. He asked that the Board continue with having no boat tax in the County.

Bruce Blevins stated that he was a veteran and proud to be one. He stated that he did not serve in the military for the government to try and change the Constitution. He stated that he would not let anyone take away his guns.

Neal Dameron, a Bertrand resident, stated that the Governor of Virginia is trying to take gun rights away from the citizens of Virginia. He referred to the mass shootings and stated that they are usually in gun-free zones.

Teresa Haynie, a White Stone resident, stated that she stood there with others in hopes of making Lancaster County a Second Amendment Sanctuary. She stated that she had been in trouble with the law in the past, but had served her time and paid restitution and also has had her voting rights restored as well as her gun rights restored. She stated that criminals will not hand their weapons over whether the gun laws are changed or not.

Sheriff Patrick McCranie stated that, in 1989, he swore allegiance to the Constitution of Virginia and to the United States when he became a member of the Virginia State Police and in thirty years of law enforcement it has not changed. He stated that neither he, nor the deputies of Lancaster County, will enforce any type of unconstitutional law. He stated that it was not their job to be the gun police.

Gene Underwood, a District 1 citizen, stated that the reason there was the Second Amendment was because the British tried to take away guns from the colonists and the forefathers did not want citizens to be in the position where the government could take guns away. He stated that he wanted the Board to make a statement to the Governor that Lancaster County does not agree with the upcoming proposed legislation in the General Assembly.

Barbara Ettner, a Kilmarnock resident, stated that the Governor had requested a review after the Virginia Beach shooting and the crime commission's findings were inconclusive, but still at least 28 proposed laws are expected to be presented for the upcoming General Assembly session. She stated that many of the proposed laws are ill conceived because they are not based on facts or the behavior of legal gun owners. She stated that the citizens have a right to bear arms and it shall not be infringed. She stated that almost all of the proposed bills criminalize or inconvenience legal gun owners and none of them address the deeper cultural issues related to gun violence.

Greg Tapscott, a Kilmarnock resident, stated that Senate Bill 16 would retroactively make millions of people in the state of Virginia felons overnight. He stated that our Sheriff has the constitutional authority to tell everyone, including the federal government, that they will not enforce unconstitutional laws. He stated that Senate Bill 64 could even outlaw such things as womens' self-defense classes.

Catherine Crabill, an Irvington resident, stated that she was not afraid of anyone in the room if they were carrying a firearm on their person or in their vehicle. She stated that the audience was here to try to stop a civil war, not start one. She stated that if

Richmond prevails, she does not know what to expect. She read a passage from the Declaration of Independence.

Rawleigh Simmons, an Irvington resident, stated that he thought a lot of people in rural areas feel that their voices are unheard. He stated that a lot of new legislation that they are seeing is driven by what is happening in Northern Virginia. He stated that, as a retired attorney, he was a strong proponent of the rule of law. He stated that he did not agree with what was going on in sanctuary cities out west. He stated that they need to present a unified front to the lawmakers in Richmond.

L. J. Ketner, a Weems resident, stated that he was a responsible gun owner as was everyone in attendance. He referred to Australia and stated that they had passed a gun ban and the results show that homicide rates have increased as well as armed robberies and assaults. He stated that the proposed laws will only punish the good guys and law abiding citizens.

Mr. Bellows closed the public comment period.

CONSENSUS DOCKET ITEM 2

Mr. Bellows made a motion to Approve the Resolution Affirming and Supporting the Constitutions of the United States and Virginia.

Mr. Lee stated that he would like to make an amendment and change the word from “could” to “will” in paragraph 5.

Mr. Bellows amended his motion to include Mr. Lee’s change.

AFFIRMING AND SUPPORTING THE CONSTITUTIONS OF THE UNITED STATES AND VIRGINIA

WHEREAS, the members of the Board of Supervisors have taken an oath to defend and uphold the Constitutions of the United States and Virginia; and

WHEREAS, the Second Amendment to the United States Constitution reads: “A well regulated militia, being necessary to the security of a free state, the right of the people to keep and bear arms, shall not be infringed”; and

WHEREAS, Article 1, § 13 of the Virginia Constitution reads: “That a well regulated militia, composed of the body of the people, trained to arms, is the proper, natural and safe defense of a free state, therefore, the right of the people to keep and bear arms shall not be infringed”; and

WHEREAS, the Board has no legislative, regulatory or enforcement authority related to “the purchase, possession, transfer, ownership, carrying, storage or transporting of

firearms, ammunition or components or combination thereof,” as provided by Section 15.2-915 of the Code of Virginia, 1950, as amended, and has no authority over the independent execution of the duties of the constitutional officers involved in law enforcement; and

WHEREAS, the Board is concerned that introduced legislation for the 2020 Virginia General Assembly, if passed, will infringe upon rights guaranteed by the Second Amendment to the United States Constitution and Article 1, § 13 of the Virginia Constitution;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of Lancaster County fully affirms its support of the rights ensured and protected by the Constitutions of the United States and Virginia, including the rights of law-abiding citizens to keep and bear arms; and

BE IT FURTHER RESOLVED, that the Board urges the Virginia General Assembly, the United States Congress and other agencies of the State and Federal governments to vigilantly preserve and protect those rights by rejecting any provision, law or regulation that may infringe or have the tendency to infringe on the right of law-abiding citizens to keep and bear arms; and

BE IT FINALLY RESOLVED, that the Board directs its staff to forward a copy of this resolution to the County’s elected representatives in the Virginia General Assembly and the United States Congress and to the Governor of Virginia.

VOTE:	Jason D. Bellows	Aye
	Ernest W. Palin, Jr.	Aye
	Jack D. Larson	Aye
	William R. Lee	Aye
	Robert S. Westbrook	Aye

Mr. Bellows thanked everyone for coming to the meeting to express their views.

VIRGINIA DEPARTMENT OF TRANSPORTATION

Mike Bryant, the Brookvale Superintendent, referred to a prior traffic study for Windmill Point Road that had been discussed at earlier meetings and stated that he had copies of that study for the Board members.

Mr. Bryant stated that his crew is continuing to cut vegetation, pick up litter and prepare for the upcoming winter season and possible snow removal.

Mr. Bryant stated that in regards to a previous request, VDOT will be installing a flashing yellow light at the intersection of Route 3 and Harmony Grove in Middlesex County in the spring of 2020.

Mr. Bellows stated that the plan is to replace the red light with a flashing yellow light because the red light has caused traffic to back up into the towns in the County, especially the Town of White Stone.

Mr. Larson asked Mr. Bryant if he had checked into the concerns on Towles Point Road that he had brought up at the prior meeting.

Mr. Bryant replied yes. He asked if Mr. Larson was talking about the elevated curved area on the road.

Mr. Larson stated that was part of it. He stated that as you turn left off of Chownings Ferry Road and drive approximately one eighth of a mile, it drops down and has been a problem for as long as he has lived in the County. He stated that it is increasingly becoming a bigger problem and he thought that area would ultimately need to be raised. He stated that there was one spot that was a real issue, especially during high tides and storms.

Mr. Bryant stated that what he saw was half of the travel lanes would be covered with water if there was any high tide at all. He stated that VDOT could put some asphalt in that area to see if it helps.

Mr. Larson stated that it also might take some road base there as well. He stated that quite a few people live down there and this needs to be addressed because those residents can literally be cut off, sometimes, depending on the conditions.

PRESENTATIONS

1. Broadband Authority Update

Cassie Thompson of the Broadband Authority stated that at the last Board meeting they had reported that they expected to present a final project management plan to the Virginia Department of Housing and Community Development either in December or January. She stated that they are now looking at the beginning of January.

Mrs. Thompson stated that the RFI requests closed on November 22nd and they have received several responses. She stated that their procurement committee is reviewing them now.

Mrs. Thompson stated that the Broadband Authority December meeting dates are December 4th and 18th. She stated that they also have a scheduled special meeting on December 11th to offer FOIA training.

Mrs. Thompson stated that there has been a vacancy on the Authority since September. She stated that they have interviewed a candidate who is well qualified and the Authority would like to recommend that the Board of Supervisors appoint Mark McKercher to fill the vacancy. She stated that he is eminently qualified for the position.

Dr. Westbrook made a motion to appoint Mark McKercher to the Broadband Authority.

VOTE:	Jason D. Bellows	Aye
	Ernest W. Palin, Jr.	Aye
	Jack D. Larson	Aye
	William R. Lee	Aye
	Robert S. Westbrook	Aye

2. FY 19 Audit – Robinson, Farmer, Cox Associates

Paul Lee with Robinson, Farmer, Cox Associates stated that he would be discussing the FY 19 Audit for Lancaster County. He stated that the County achieved an unmodified opinion on the financial statements. He stated that there were no material weaknesses or significant deficiencies and all of the reports came out very well. He stated that reports were filed timely as well. He stated that the landfill assurance has been completed and filed with the Department of Environmental Quality.

Mr. Lee stated that Lancaster County's tax collection percentage is always high and this past year it was 98.6 percent. He stated that he likes to point this information out because it is important to know when going through the budget process.

Mr. Lee stated that his firm did not issue a management letter this year.

Mr. Larson referred to the fund balance and asked if there was a reason why an adjusting entry was not done.

Mr. Lee replied that the transfer from the capital projects fund to the general fund was done in August. He stated that he would suggest for the coming years to spend the money out of the capital projects fund rather than transferring it over to the general fund.

Mr. Larson asked if there was any reason that the Treasurer should be concerned about having expenditures come directly out of the capital projects fund.

Mr. Lee replied not at all.

Mr. Larson stated that this audit is a public document and is also seen by people who may loan the County money. He stated that they should have had a slight increase in the fund balance instead of what they have and that was his concern.

Mr. Larson asked how long Mr. Lee's firm had been conducting the audit for the County.

Mr. Lee replied their first year was 1995.

Mr. Bellows made a motion to Accept the FY 19 Audit for Lancaster County.

VOTE:	Jason D. Bellows	Aye
	Ernest W. Palin, Jr.	Aye
	Jack D. Larson	Aye
	William R. Lee	Aye
	Robert S. Westbrook	Aye

PUBLIC HEARING

1. Update to Chapter Four of the Comprehensive Plan

Mr. Bellows asked Mr. Barnes to present the issue.

Mr. Barnes stated that Chapter Four of the Comprehensive Plan is entitled Shoreline Protection Study and Plan. He stated that, in reviewing the chapter for the Planning Commission, he reached out to both the Virginia Institute of Marine Sciences and the Virginia Marine Resources Commission for guidance on the new language that needed to be included in this chapter. He stated that he also had a great deal of assistance from Bruce Julian, who is a member of the Lancaster County Wetlands Board. He stated

that there was some new language on page 4-14. He stated that there were also some new definitions and a new goal and that was to implement the Coastal Comprehensive Plan.

Mr. Larson referred to page 4-12, under section B entitled Incentives for Subdivision Wide Shoreline Protection Efforts in Proposed Subdivisions and stated that the changes in the wording were good. He asked if the County had ever required a Subdivision Wide Shoreline Protection Plan and if it was in the Subdivision Ordinance.

Mr. Barnes replied no.

Mr. Larson asked if this issue was something that the Planning Commission should be considering.

Mr. Barnes replied that he thought that the two paragraphs under section B have helped the Wetlands Board, so that neighbors can come forward at one time for a unified shoreline treatment that usually works better than if they had done individual projects.

Mr. Larson stated that it is all well and good when property owners can get together with one plan, but he thought the best time to get something happening is when a developer creates a subdivision that has significant exposure on the waterfront.

Dr. Westbrook stated that if the document says the word “requires” then that is what they should do. He stated that he was opposed to saying something that they don’t mean.

Mr. Barnes suggested that another phrase be added.

Mr. Larson stated that if the Subdivision Ordinance says that a shoreline management plan is required, then they would need to enforce it.

Dr. Westbrook suggested that the sentence read in part that the Subdivision Ordinance requires a developer to develop a shoreline management plan.

Mr. Larson stated that the Subdivision Ordinance needs to be checked to make sure that the language is in there.

Mr. Barnes stated that if the language is not contained in the Subdivision Ordinance, he will bring it back to the Board of Supervisors at next month’s meeting.

Mr. Bellows opened the public hearing.

There was no public comment.

Mr. Bellows closed the public hearing.

Mr. Bellows made a motion to Approve the Update to Chapter Four of the Comprehensive Plan with the changes mentioned at tonight's hearing.

VOTE:	Jason D. Bellows	Aye
	Ernest W. Palin, Jr.	Aye
	Jack D. Larson	Aye
	William R. Lee	Aye
	Robert S. Westbrook	Aye

CONSENSUS DOCKET

Motion was made by Mr. Bellows to approve the Consensus Docket and recommendations as follows:

1. Minutes for November 21st Personal Property Tax Work Session and Regular Meeting

Recommendation: Approve minutes as submitted

2. Resolution Declaring Lancaster County a Drone Friendly Zone

Recommendation: Approve resolution as submitted

**DECLARING LANCASTER COUNTY
"A DRONE FRIENDLY ZONE"**

WHEREAS, the Lancaster County Board of Supervisors has become aware of the current and unlimited future opportunities in the evolving drone/Unmanned Aerial Systems (UAS) industry; and

WHEREAS, the Lancaster County Board of Supervisors wishes to encourage economic development, training, education and job growth of not only existing local businesses, but also invites entrepreneurs to launch new businesses and/or relocate to Lancaster County; and

WHEREAS, Lancaster County's geographic location outside the metropolitan areas of Northern Virginia, Richmond and Hampton Roads and its relatively flat topography

makes it ideally suited for the use of drones, particularly in support of Public Safety and Military Operations;

NOW, THEREFORE, BE IT RESOLVED, that the Lancaster County Board of Supervisors hereby declares Lancaster County to be:

"A DRONE FRIENDLY ZONE"

and encourages the education and training of legal drone usage and the development of drone related businesses; and

BE IT FINALLY RESOLVED, that a copy of this resolution expressing the sense of the Board of Supervisors of Lancaster County on this matter be posted on the County website and spread upon the meeting minutes of said Board of Supervisors.

VOTE:	Jason D. Bellows	Aye
	Ernest W. Palin, Jr.	Aye
	Jack D. Larson	Aye
	William R. Lee	Aye
	Robert S. Westbrook	Aye

CONSIDERATION DOCKET

The Board considered the following item on its Consideration Docket:

1. Request for Permit Fee Waiver – The Boys and Girls Club of the Northern Neck

Mr. Bellows asked Mr. Gill to present the issue.

Mr. Gill stated that Ed Fuehrer, Chairman of the Building Committee for The Boys and Girls Club of the Northern Neck, contacted Supervisor Lee and asked that a request be presented for a permit fee waiver for their new building. He stated that the permit fee was \$2,070.00. He stated that additional permit fees for the trades of plumbing, mechanical and electrical would total \$1,625.00 and Phillip Mumford had stated in a phone call that afternoon that he would request that all fees be waived. He stated that would bring the total to \$3,695.00.

Mr. Gill stated that he had also included a copy of the County memorandum that states the policy for fee waivers and the Board of Supervisors is the only entity that can authorize a fee waiver. He stated that the policy in the past has been not to grant fee

waivers to non-profit organizations, except for the volunteer fire departments and rescue squads and more recently Habitat for Humanity and Interfaith.

Mr. Bellows asked if there was any consideration from the Board to grant the request.

Dr. Westbrook stated that he thought it would set a bad precedent and he did not support it.

Mr. Bellows agreed.

Mr. Lee stated that he thought they should revisit the policy in the future because they don't know how the list for fee waivers came about. He stated that some organizations may need to be added to the list because Habitat for Humanity and Interfaith have been added since the original list was created. He stated that it would be worth looking into.

Mr. Bellows asked about taking action on the issue.

Mr. Gill replied that, if the Board takes no action, the issue fails.

No action was taken on the issue.

BOARD REPORTS

Mr. Larson stated that he had been approached by one of his constituents that told him that her church had received a notice that it was being taxed on property owned by the church that had never been taxed before.

Mr. Gill stated that the Board of Supervisors passed an ordinance that requires that every three years an application must be submitted for tax-exempt properties to retain their tax exemption and he did not know for certain, but apparently the application was not submitted.

Mr. Larson stated that he would give Mr. Gill the name of the citizen, so that Mrs. Savoy could call her and explain the situation.

Mr. Lee stated that he had heard of a similar situation with another church where the church was being taxed for a lot that was not being used for church services. He stated that Mrs. Savoy had explained to him that it was a vacant lot owned by the church and was subject to taxes.

Mr. Larson stated that might be the case with the church in his district as well.

Dr. Westbrook stated that he was the liaison for the Historic Resources Commission and wanted to let everyone know that Donna Davis' term expires at the end

of the year and she has decided not to serve another term. He stated that the County's representative for the Middle Peninsula Juvenile Detention Center, Frank Tetrick, was leaving the area, so there is also a vacancy there.

Mr. Larson stated that, in the past, the representative for the Middle Peninsula Juvenile Detention Center has been the County Administrator.

Mr. Lee made a motion to appoint Don Gill, County Administrator, as the representative for the Middle Peninsula Juvenile Detention Center.

VOTE:	Jason D. Bellows	Aye
	Ernest W. Palin, Jr.	Aye
	Jack D. Larson	Aye
	William R. Lee	Aye
	Robert S. Westbrook	Aye

Dr. Westbrook stated that, with the exception of Mark McKercher who they had just appointed to the Broadband Authority, all of the other members were appointed at the same time. He stated that all of the members' terms will expire in December 2021.

Mr. Lee stated that he had seen other boards take it upon themselves to start staggering the terms. He stated that they would know best about their personnel.

COUNTY ADMINISTRATOR

Mr. Gill stated that there were a lot of people in attendance earlier at the meeting that were interested in the land use issue. He stated that Lancaster County allows land use taxation for farmland. He stated that the land use assessment values are set during each reassessment. He stated that, in 2019, the proposed land use value increased by \$2,000.00 per acre. He stated that it went up from \$1,400.00 per acre to \$3,400.00 per acre. He stated that, on November 19th, the Board of Equalization had a packed meeting room and heard from approximately 20 people with another 50 people in attendance. He stated that, based on the testimony that the Board of Equalization heard and the most recent information that they had, they determined and ruled that the 143 percent increase was not fair and equitable. He stated that they determined that \$1,560.00 per acre was a fair and equitable valuation for land use property. He stated that \$1,560.00 was still an increase over what the value was previously. He stated that the reason he was speaking on this now was because that action was taken on November 19th and the Commissioner of Revenue's office did not have time to generate revised bills for the 342 parcels that were affected. He stated that most people paid the excessive bill knowing that they would receive a refund. He stated that the refund checks will be going out next week. He stated that there was some confusion about whether or not the Board of Supervisors had to

affirm the action of the Board of Equalization, but Mr. Cornwell has said that they do not have to do so. He stated that he was letting the Board of Supervisors know in case they had questions from their constituents.

Mr. Bellows asked if his understanding was correct in that there was not land use valuation on timberland because the majority of that land was owned by timber corporations.

Mr. Gill replied that the majority of timberland is still owned by larger corporations, but there are individual owners, as well, who would qualify.

Mr. Bellows asked if there was a way to qualify individuals versus corporations.

Mr. Gill replied no. He stated that everyone would have to be taxed equally. He stated that concerning timberland, there has to be at least twenty acres for the use valuation qualification, whereas with farmland, there only has to be five acres. He stated that he gets questions every year about timberland and land use. He stated that the counties of Richmond, Northumberland and Middlesex have use valuation for timberland. He stated that prior boards have felt that because the majority of timberland was owned by corporations, they did not want to be perceived as giving tax breaks to large corporations. He stated that, at the January meeting, the Board will probably hear from citizens concerning this issue.

ADJOURNMENT

Motion was made by Mr. Bellows to adjourn the meeting to the 2020 Organizational Meeting.

VOTE:	Jason D. Bellows	Aye
	Ernest W. Palin, Jr.	Aye
	Jack D. Larson	Aye
	William R. Lee	Aye
	Robert S. Westbrook	Aye