

AT A RECESSED MEETING OF THE BOARD OF SUPERVISORS OF THE COUNTY OF JAMES CITY, VIRGINIA, HELD ON THE 17TH DAY OF APRIL NINETEEN HUNDRED EIGHTY-SIX AT 7:05 P.M. IN THE COUNTY GOVERNMENT CENTER BOARD ROOM, 101 MOUNTS BAY ROAD, JAMES CITY COUNTY, VIRGINIA.

A. ROLL CALL

William F. Brown, Chairman, Roberts District
 Stewart U. Taylor, Vice-Chairman, Stonehouse District
 Jack D. Edwards, Berkeley District
 Thomas D. Mahone, Jamestown District
 Perry M. DePue, Powhatan District

James B. Oliver, Jr., County Administrator
 Darlene L. Burcham, Assistant County Administrator
 Frank M. Morton, III, County Attorney

B. WORK SESSION - FY87 Proposed Budget

Repeal of Land Use Taxes for Forestry Land

Mr. Brown summarized the results of Board actions from previous FY87 Budget Work Sessions.

Mr. DePue requested a staff presentation on forestal districts.

Mr. John McDonald, Director of Financial and Management Services, stated the County had hired Frank Brooks to conduct a study on land use taxes for forestry land. Mr. McDonald stated that Mr. Brooks had completed the study and the results indicated that land use taxes were all right for a short time as a conservation effort, but they were not in the best interest of the County in the long term for forestry preservation. Mr. McDonald stated the land use taxes are placing a burden on all other County taxpayers and it is prudent to recommend repeal of land use taxes. Mr. McDonald stated that forestal districts could be used as an alternative to the land use tax. Mr. McDonald explained that the forestal district program requires 500 acres be included in a forestal district and that the application is sent to a review board for its appropriateness and then to the Board of Supervisors for their consideration.

Mr. William Brown, Real Estate Assessments, stated the 500 acres do not need to be contiguous, but within a one mile radius, and can be made up of parcels owned by several property owners.

Mr. Taylor asked if 50% of the eligible districts participate in the forestal district program, how much tax relief would the County lose.

Mr. McDonald responded that the amount would depend on land values; the higher the value the greater the tax deferral. The criteria set by the Board would also affect the number of properties eligible.

Mr. Edwards inquired if the forestal tax use is taxed the same as forestal land use.

Mr. McDonald responded that the Commissioner of Revenue can choose different criteria.

In response to a question from Mr. DePue, Mr. McDonald stated revenues derived from repeal of forestry land use would go into the Debt Service Fund.

Mr. Taylor and Mr. Mahone stated they do not feel many people will participate in the forestal district program.

Mr. Brown and Mr. Edwards stated they felt land use was being used as a tax break and only those who are genuinely interested in preserving forestry land will pursue the forestal district program. Mr. Brown further stated that if the land use was restricted to A-1 zoning, it would make sense.

Mr. Mahone stated he feels there is enough evidence to support that forestry land requires minimal government services and that the acres produce enough revenue to cover those services.

Mr. Bill Apperson, 4914 Fenton Mill Road, stated he feels the forestal district program might discourage some property owners because they might be hesitant to participate in the program knowing that when their time period is up they will have to come back to the Board for an extension. Mr. Apperson stated the 500 acre requirement is too high and only large land owners will benefit, whereas, both the small and the large landowners benefit under the present system.

Mr. Brown suggested trying to get special legislation to lower the acreage requirement.

Mr. McDonald asked Mr. Apperson if he would encourage small landowners to join together to apply for the program.

Mr. Apperson responded in the affirmative.

Mr. DePue stated that because of the potential of the forestal district program, he would favor repeal of forestry land use, but would vote for the repeal only after staff provides an ordinance on forestal districts, agrees to seek legislation to reduce the acreage requirement, and provides an outreach effort to encourage small landowners to participate in the forestal district program. Mr. DePue stated he will not repeal land use until a replacement program is in effect.

Landfill

Mr. DePue stated he supports the proposed fees and stated local hauler costs need not be increased. Mr. DePue further stated that the decrease in gasoline prices would help to recover tipping fees. Mr. DePue stated the County should go to a user fees basis to recover landfill costs rather than a tax rate increase.

Mr. Taylor stated the increase in tipping fees should be done on a gradual basis and not all at once.

Mr. Mahone stated he agreed with Mr. DePue and that he would like to consider eliminating Sunday service at the Landfill to save money. Mr. Mahone noted that in this case citizens have a choice since they can elect to use the County greenboxes.

Mr. Brown requested staff to prepare a report on Sunday service at the Landfill.

Mr. Mahone stated he would like a report on the dumpster outside the Landfill. Specifically, how often it fills to capacity and if it fills after the Landfill is closed, thus warranting another dumpster.

Capital Contingency

Mr. Edwards made a motion to place \$187,000 into the Contingency Account and to leave the tax rate at 69 cents.

Mr. DePue noted that those areas in which the Board had made cuts may need additional funds.

Mr. Mahone stated he would not support a 69 cent tax rate because of the significant increase in real estate tax revenue. Mr. Mahone stated he would prefer to leave the tax rate at 67 cents. Mr. Mahone stated he would like to cut Professional Services by 10 percent, Equipment Maintenance by 10 percent, and Travel and Conferences by 10 percent. Mr. Mahone stated that in order to maintain the level of property tax revenue for this year, a tax rate of 62 cents would be required.

Mr. DePue stated he was proud to note that in the past two years the County has been able to reduce taxes to offset the increase in general taxes for the average taxpayer. Mr. DePue stated that growth has caught up with the County and must now be addressed.

Mr. Brown noted that 70% of the County's revenue would be going to support the five-year school construction program.

On a roll call, the vote was AYE: Brown, DePue, Edwards (2). NAY: Mahone, Taylor (2). The motion passed by a 3-2 vote.

Mr. Edwards made a motion to increase Capital Contingency by \$231,800.

On a roll call, the vote was AYE: Brown, Edwards, DePue, Mahone (4). NAY: Taylor (1). The motion passed by a 4-1 vote.

Mr. Oliver asked the Board if they desired to take action on letters received requesting contributions.

Mr. Brown stated they would discuss those issues at a later date.

Mr. Brown stated that the newspapers were printing stories about York County's position on library funding. Mr. Brown stated that York County was given two years to work out a reasonable solution regarding the Williamsburg Regional Library contribution and they did not come up with a solution. Mr. Brown stated he feels the Williamsburg Regional Library should start charging user fees to York County residents.

Mr. Brown noted that after funding the Williamsburg Chamber of Commerce for several years, the Chamber has failed to show the Board a program that makes sense. Mr. Brown stated he would rather use the funds for economic development.

Mr. Mahone agreed with Mr. Brown.

Mr. DePue stated the County does not want to be dependent on Federal funds and stated he felt the Chamber should not be dependent on local funds. Mr. DePue further stated that he supports tourism, but does not have a proposal to present at this time.

Mr. Edwards stated that the Chamber of Commerce was trying to get funds for what they feel is relevant, and stated he felt the Board needed to make a decision soon so the Chamber could know what to expect from the County.

Mr. Taylor made a motion to recess until 1:00 p.m. on April 21, 1986.

On a roll call, the vote was AYE: Brown, Edwards, DePue, Mahone, Taylor (5). NAY: (0).

The Board recessed at 8:55 p.m.


James B. Oliver, Jr.
Clerk to the Board