

At a Special Meeting of the Board of Supervisors of Warren County held in the Warren County Government Center on April 28th, 2026, at 6:00 PM

Present – Warren County Board of Supervisors and County Staff: Cheryl L. Cullers, (South River District); Tony F. Carter (Happy Creek District); John W. Stanmeyer, (Shenandoah District) Hugh B. Henry, (Fork); Richard A. Jamieson, (North River District); also, J. David Martin, Interim County Administrator; Alisa Scott, Finance Director; Mike Berry, Public Works Director; Kelly Wahl, Interim Planning Director; and Zach Henderson, Deputy Clerk to the Board of Supervisors.

Call to Order:

Ms. Cullers called the meeting to order at 6:00 PM

Public Hearing - Manufactured Homes CY 2026 Tax Rates:

Ms. Cullers opened the public hearing and stated that the Real Estate, Personal Property, Sanitary District, and other taxes that needed to be established have already been made. The current tax rate for Manufactured Homes is \$0.479 per \$100 of assessed value and the proposed tax rate for 2026 for Manufactured Homes is \$0.569 per \$100 of assessed value.

There were no comments from the public or Board and the hearing was then closed.

On a motion by Mr. Carter, seconded by Mr. Henry, and the following vote, the Board set the Manufactured Homes Tax Rate be set at \$0.569 per \$100 of assessed value.

Dr. Jamieson, No; Mr. Henry, Aye; Ms. Cullers, Aye; Mr. Carter, Aye; Mr. Stanmeyer, Aye

Adoption of Resolution to Set Percentage of Tax Relief for Personal Property (Motor Vehicles) for 2026 Tax Year:

Ms. Cullers stated that each year the State has a reduction of percentage of relief from personal property and this year will be 27%, which is what the State is willing to give back to the locality for relief on that.

On a motion by Mr. Carter, seconded by Mr. Henry, and the following vote, the Board approved and adopted the attached Resolution to Set a Percentage of Tax Relief for the 2026 Tax Year at a Level that is Anticipated to Exhaust Personal Property Tax Relief Funds Provided to Warren County by the Commonwealth of Virginia as Authorized by Warren County Code Section 160-109.

Mr. Stanmeyer, Aye; Mr. Carter, Aye; Ms. Cullers, Aye; Mr. Henry, Aye; Dr. Jamieson, Aye

Additional Appropriation - Front Royal-Warren County Airport - Box Hangar Project:

Dr. Martin stated that he and Ms. Scott met with Devenport who is the County's Finance Counsel, and after describing the situation to them relating to whether the County would go out for a loan to purchase the six hangars or to use part of the fund balance, they were informed that the County would not qualify for a VRA Loan because they do not have the audits to support it. One option would be to put out an RFP to go out to Banks, one that the County currently works with, and with banks that would come recommended. This amount would also be on a taxable basis rather than being tax exempt. Additionally, the County would owe Davenport a fee to borrow the money and would have to have a bond attorney with the ultimate fee cost of approximately \$120,000. Devenport's recommendation is that the County consider funding this project from available reserves and adopt a resolution which would allow the County to finance this project at a later date.

Mr. Stanmeyer stated that he has done research and put together an Economic Model that looks at 30 years to see if the Hangars could be self-sustaining and it would consider rent as well as the additional aircraft that would be on sight at the Airport, and what tax revenue they would generate, fuel consumption, flying patterns etc. His

conclusion emphasized inflation and aircraft prices and hangar rent, and for the first several years there will be a cashflow in the negative, but it turns to a cash flow positive at approximately 10 years and generates a net profit at the end of the 30-year time span. Based on what the Board just learned from Davenport, he is leaning toward authorizing this from the general fund, knowing that it will pay for itself in the long run.

Dr. Jamieson asked if there could be a review of the timeline for pulling the funding out of reserve, if it will be all at once or over the span of a few years. Mr. Berry stated that they are bidding the project per hangar and anticipates construction this year and using all of the money as soon as they are put up.

Mr. Henry commented on the half million in grant money, and Mr. Berry stated that they have \$563,000 and if it is not used this year then they will lose approximately \$165,000. Dr. Jamieson and Mr. Henry agreed on the hope this gets transferred to debt since it has the capacity to pay for itself.

Mr. Carter stated that the Airport is an enterprise fund and therefore should be self-contained and asked if revenue such as airplane tax comes to the County or back to the Airport. Ms. Scott stated that previously it went to the general fund, but in FY 27 the Finance Department is going to shift it so that it is directly deposited into the Airport fund. Mr. Carter then asked if the County puts money in for the hangars, if over a period of time, the County can be reimbursed by the Airport. Ms. Scott confirmed and emphasized that once the airport is in the black, then it can begin to pay the general fund.

On a motion by Mr. Stanmeyer, seconded by Mr. Henry, and the following vote, the Board approved the Airport fund supplemental appropriation not to exceed one and a half million within the airport fund from use of fund balance and authorized the Finance and Purchasing Department to issue invitation for bids for the box hangar construction project.

Dr. Jamieson, Aye; Mr. Henry, Aye; Ms. Cullers, Aye; Mr. Carter, Aye; Mr. Stanmeyer, Aye

Announcement - Rappahannock Electric Cooperative Substation Comprehensive Plan Compliance Review - 386 Ashby Station Road:

Dr. Martin stated that this is before the Board for a formalized vote to send this back to the Planning Commission over the substation by Rappahannock Electric for them to conduct a public hearing, and that Ms. Wahl had received an email from Rappahannock Electric's attorney regarding this issue.

Ms. Wahl stated that Rappahannock Electric's representative emailed her requesting that the public hearing be deferred to a later date to provide Rappahannock Electric with additional time to reach out to the community and address their questions. They have not set that date as of now but are requesting deferment.

Mr. Henry stated that this issue is rooted in the by-right use in any district via State Code, and the public is requesting some perception and information on that.

Dr. Jamieson commented on the by-right terminology and definition, emphasizing that when something is by-right, it is commonly understood that it applies as long as the individual meets objective conditions. Ms. Wahl stated that there are two sections in Warren County Code, one being subsection 180-8C where it defines what a public utility distribution facility is and dictates that it is allowed by-right in all districts. Another being under 180-10E that also states that Public Utility Distribution Facilities shall be permitted in all districts. This also refers to Virginia State Code 15.2-2232 for the Comprehensive Plan Review, and a subsection of the State Code 52-265.2, and then it dictates that the procedure the entity is supposed to follow included going to the local jurisdiction to find that it is in accord with the Comprehensive Plan. Furthermore, per 180-8C, defines a public utility distribution facility as telephone lines, cable lines, fiber optic lines, electrical lines carrying electrical current not in excess of the medium voltage class is defined by ANSI C 84.1 as amended pole supporting such lines, transformers, pipes, meters, and other similar facilities and facilities ancillary thereto necessary for the distribution of public utility

services to the residents of warren county shall be permitted in all districts. Since this is in the service of the residents of Warren County, they do not have to go through the conditional use permit process.

Mr. Carter asked if there was a date in mind for the hearing and how the advertising would go. Ms. Wahl stated that legally they have at least 15 days to advertise and had already run one ad based on last Wednesday night when the Board suggested it go back to the Planning Commission. The first ad was run this morning, however, when the second ad is run then it will be modified to show that the hearing has been postponed.

On a motion by Mr. Henry, seconded by Dr. Jamieson, and the following vote, the Board directed the Planning Commission to conduct a duly noticed public hearing regarding the proposed electric substation at 386 Ashby Station Road and its consistency with the Comprehensive Plan.

Mr. Stanmeyer, Aye; Mr. Carter, Aye; Ms. Cullers, Aye; Mr. Henry, Aye; Dr. Jamieson, Aye

Adjournment:

On a motion by Mr. Henry, the meeting adjourned at 6:35 PM

Dr. Jamieson, Aye; Mr. Henry, Aye; Ms. Cullers, Aye; Mr. Carter, Aye; Mr. Stanmeyer, Aye