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South District

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North District

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County Administrator

AMANDA B. SPIVEY  
Administrative Assistant/  
Deputy Clerk

GRACE E. MAWYER  
Director of Finance and  
Human Resources

**AGENDA  
NELSON COUNTY BOARD OF SUPERVISORS  
APRIL 27, 2026**

**THE CONTINUED MEETING CONVENES AT 7:00 P.M. IN THE  
GENERAL DISTRICT COURTROOM AT THE COURTHOUSE IN LOVINGSTON**

- I. CALL TO ORDER**
- II. FY27 BUDGET CONSIDERATIONS**
- III. ESTABLISHMENT OF 2026 TAX RATES (R2026-35)**
- IV. ESTABLISHMENT OF 2026 PERSONAL PROPERTY TAX RELIEF (R2026-36)**
- V. OTHER BUSINESS (AS PRESENTED)**
  - A. Request for Reconsideration of Special Use Permit #250263 – Morse Lane Campground
- VI. ADJOURN AND CONTINUE TO \_\_\_\_\_.**

**Date: April 24, 2026**

**To: Board of Supervisors**

**From: Candy McGarry, County Administrator**

**RE: New Tax Rate Information – 2026 Actual Land Book Values Compared to 2026 Estimates Analysis**

**Attachment: 2026 Actual Land Book Values Compared to 2026 Estimates Analysis**

**Narrative Explanation:**

The actual system generated discounts for 2026 tax relief were \$81,147,298 **MORE** than the 2025 discounts, which were used in preliminary estimates of the 2026 adjusted taxable values of \$4,265,402,098 and associated value of the Penny in tax rate of \$426,540 (**See Tables 1 & 2**).

The actual system generated adjusted taxable values of \$4,187,510,400 is \$81,147,298 **LESS** than the estimated values and the associated value of the Penny in tax rate is \$8,198 **LESS** than the estimated value of the Penny in tax rate at an actual amount of \$418,342. (**See Table 2**)

To date, the tax rates being discussed have been based on the estimated value of the Penny in tax rate of \$426,540. With the actual value of the Penny in tax rate being \$418,342, the associated anticipated revenues with each level of tax rate from \$0.50 - \$0.58 (maximum) should be considered in establishing the 2026 tax rate for real property and mobile/manufactured homes. (**See Tables 1A & 2A**)

It is important to note that a real property tax rate of \$0.50 now generates **LESS** revenue than in 2025 and is not recommended for consideration.

**Estimated VS. Actual Comparison:**

Tax Relief Discounts Affecting Adjusted Taxable Values, Value of the Penny in Tax Rate, Estimates of Anticipated Tax levy, and Associated Increase in Revenue Generated at \$0.50 - \$0.58 intervals differ between Estimates and Actual:

**I. Estimated – Calculations Used to Date**

**2026 Preliminary Estimates: Adjusted Taxable Values & Tax Value of Penny (TABLE 1.)**

- 2025 property values associated with the deductions for Land Use, Elderly & Disabled, and Veteran tax relief were used in 2026 Preliminary Estimates

- 2026 Preliminary Estimates using these 2025 values and deductions resulted in Adjusted Taxable Values of \$4,265,402,098 and a Tax Value of the Penny in Real Property Tax of \$426,540

**2026 Preliminary Estimates: Estimated Tax Levy and Increase in Generated Revenue from 2025 (TABLE 1A.)**

- The chart in TABLE 1A showing the estimated tax levy and associated increases in anticipated tax levy per Tax Rate of \$0.50-\$0.58 has been used in considering the establishment of the 2026 tax rate and in building the draft FY27 budget.

**For Example:**

- Advertised proposed Rate of \$0.58 = \$3,659,820 in anticipated new tax levy
- FY27 Draft budget is based on \$0.57 = \$3,233,280 in anticipated new tax levy

**II. Actuals – System Generated Land Book Values**

**2026 Actuals: Adjusted Taxable Values & Tax Value of Penny (TABLE 2.)**

- 2026 property values associated with the deductions for Land Use, Elderly & Disabled, and Veteran tax relief are higher than the 2025 property values for these discounts used in the 2026 Preliminary Estimates by **\$81,147,298**. These are system generated when the Commissioner of Revenue processes the land book.
- 2026 Actual land book values and the system generated relief deductions, resulted in Adjusted Taxable Values of \$4,187,510,400, a difference of **\$81,147,298 less than estimated**. The new/actual Tax Value of the Penny in Real Property Tax is \$418,342

**2026 Actuals: Actual Tax Levy and Increase in Generated Revenue from 2025 (Decrease from Estimated) (TABLE 2A.)**

- The chart in TABLE 2A, shows the actual tax levy and associated increases in anticipated tax levy per Tax Rate of \$0.50-\$0.58 that should be used now in considering the establishment of the 2026 tax rate and in finalizing the FY27 budget.

**For Example, NEW actual tax levies are as follows:**

- Advertised proposed rate of \$0.58 = \$3,184,314 in anticipated actual new tax levy - \$475,506 LESS than the estimated amount of \$3,659,820
- FY27 draft budget is based on \$0.57 = 2,766,031 in anticipated actual new tax levy - \$467,249 LESS than the estimated amount of \$3,233,280

2026 Actual Land Book Values Compared to 2026 Estimates Analysis

**TABLE 1. 2026 Preliminary Estimates at \$0.65 and Using 2025 Discounts for Tax Relief**

		Real Property Values	Equivalent 100% Tax Levy
<b>2026 Estimated Tax Levy at \$0.65</b>			
2026 Taxable Values (After Assessors Hearings)		\$ 4,770,166,500	\$ 31,006,082
<b>Deduction</b> for Current Land Use Discount	2025 Value	\$ (490,856,300)	\$ (3,190,566)
<b>Deduction</b> for Current Elderly and Disabled/Veteran Discount	2025 Value	\$ (13,908,102)	\$ (90,403)
Adjusted Taxable Values		\$ 4,265,402,098	\$ 27,725,114
		<b>\$ 426,540</b>	<b>Tax Value of Penny</b>

**TABLE 1A.** Preliminary RE Tax Levy Estimates Using 2026 Estimated Taxable Values

less 2025 Discount Values for Land Use and E/D/V Tax Relief = \$426,540 Value of Penny

Tax Rate/\$100 Value	Estimated Equivalent 2026 Revenue (Tax Levy)	2025 Tax Levy	Anticipated Revenue (Tax Levy) Increase
\$0.50	\$21,327,000	\$21,079,500	\$247,500
\$0.51	\$21,753,540	\$21,079,500	\$674,040
\$0.52	\$22,180,080	\$21,079,500	\$1,100,580
\$0.53	\$22,606,620	\$21,079,500	\$1,527,120
\$0.54	\$23,033,160	\$21,079,500	\$1,953,660
\$0.55	\$23,459,700	\$21,079,500	\$2,380,200
\$0.56	\$23,886,240	\$21,079,500	\$2,806,740
<b>\$0.57</b>	<b>\$24,312,780</b>	<b>\$21,079,500</b>	<b>\$3,233,280</b>
<b>\$0.58</b>	<b>\$24,739,320</b>	<b>\$21,079,500</b>	<b>\$3,659,820</b>

**TABLE 2. 2026 Estimates Using 2026 COR Book Values at \$0.50 and 2026 System Calculated Discounts for Tax Relief**

	Increase/(Decrease) from Estimated	Real Property Values	Equivalent 100% Tax Levy at \$0.50
<b>2026 COR Book Values at \$0.50</b>			
2026 Taxable Values (After Assessors Hearings)	<b>+ \$1,627,800</b>	\$ 4,771,794,300	\$ 23,858,972
<b>Deduction</b> for Current Land Use Discount & <b>Deduction</b> for Current Elderly & Disabled/Veteran Discount	<b>+ \$79,692,100</b> <b>(\$172,602)</b>	\$ (570,548,400) \$ (13,735,500)	\$ (2,852,742) \$ (89,148)
Adjusted Taxable Values		\$ 4,187,510,400	\$ 20,917,082
<b>Net Difference in All Values from 2026 Preliminary Estimates</b>	<b>(\$81,147,298)</b>	<b>\$ 418,342</b>	<b>Adjusted Tax Value of Penny</b>

**TABLE 2A.** Commissioner of Revenue 2026 Real Estate Tax Book 4/20/26 Actual

2026 Taxable Values and 2026 Discount Values for Land Use and E/D/V

Tax Relief - \$418,342 Value of Penny (\$8,199 less than Preliminary Estimate)

Tax Rate/\$100 Value	2026 Tax Levy (Includes Tax Relief)	2025 Tax Levy (Includes Tax Relief)	Tax Levy Increase/(Decrease)	% Change in Tax Levy	Difference from Preliminary Anticipated Tax Levy
\$0.50	\$20,917,082	\$21,079,500	(\$162,418)	-0.77%	(\$409,918)
\$0.51	\$21,335,481	\$21,079,500	\$255,981	1.21%	(\$418,059)
\$0.52	\$21,753,764	\$21,079,500	\$674,264	3.20%	(\$426,316)
\$0.53	\$22,172,164	\$21,079,500	\$1,092,664	5.18%	(\$434,456)
\$0.54	\$22,590,448	\$21,079,500	\$1,510,948	7.17%	(\$442,712)
\$0.55	\$23,008,847	\$21,079,500	\$1,929,347	9.15%	(\$450,853)
\$0.56	\$23,427,130	\$21,079,500	\$2,347,630	11.14%	(\$459,110)
<b>\$0.57</b>	<b>\$23,845,531</b>	<b>\$21,079,500</b>	<b>\$2,766,031</b>	<b>13.12%</b>	<b>(\$467,249)</b>
<b>\$0.58</b>	<b>\$24,263,814</b>	<b>\$21,079,500</b>	<b>\$3,184,314</b>	<b>15.11%</b>	<b>(\$475,506)</b>



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**RESOLUTION R2026-35  
NELSON COUNTY BOARD OF SUPERVISORS  
ESTABLISHMENT OF 2026 TAX RATES**

**RESOLVED**, by the Nelson County Board of Supervisors, pursuant to and in accordance with §58.1-3001 of the Code of Virginia, 1950, that the tax rate of levy applicable to all property subject to local taxation, inclusive of public service corporation property, shall remain effective until otherwise re-established by said Board of Supervisors and is levied per \$100 of assessed value as follows:

Real Property Tax	\$ _____
Tangible Personal Property	\$2.79
Machinery & Tools Tax	\$1.25
Manufactured Home (Mobile Home) Tax	\$ _____

Approved: \_\_\_\_\_

Attest: \_\_\_\_\_, Clerk  
Nelson County Board of Supervisors

## **§ 58.1-3001. When boards of supervisors to fix and order county and district taxes; funds not available, allocated, etc., until appropriated**

The governing body of each county shall, at its regular meeting in the month of January in each year, or as soon thereafter as practicable not later than a regular or called meeting in June, fix the amount of the county and district taxes for the current year. Any such governing body may provide that if any taxpayer owns tangible personal property of such small value that the local levies thereon for the year result in a tax of less than fifteen dollars, such tax may be collected as provided by ordinance or such property may be omitted from the personal property book and no assessment made thereon.

The imposition of taxes or the collection of such taxes shall not constitute an appropriation nor an obligation or duty to appropriate any funds for any purpose, expenditure or contemplated expenditure. No part of the funds raised by the general county taxes shall be considered available, allocated or expended for any purpose until there has been an appropriation of funds for that expenditure or purpose by the governing body either annually, semiannually, quarterly, or monthly. There shall be no mandatory duty upon the governing body of any county to appropriate any funds raised by general county taxes except to pay the principal and interest on bonds and other legal obligations of the county or district and to pay obligations of the county or its agencies and departments arising under contracts executed or approved by the governing body, unless otherwise specifically provided by statute. Any funds collected and not expended in any fiscal year shall be carried over to the succeeding fiscal years and shall be available for appropriation for any governmental purposes in those years.

Code 1950, § 58-839; 1950, p. 416; 1952, c. 423; 1958, c. 35; 1959, Ex. Sess., c. 52; 1984, c. 675; 1988, c. 430; 1989, c. 81; 1994, c. [252](#).

The chapters of the acts of assembly referenced in the historical citation at the end of this section(s) may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

**Establishment of 2026 Personal  
Property Tax Relief –PPTRA %  
Tax Rate Discount**

# State Code Authorization

## **Pursuant to State Code §58.1-3524:**

For tax year 2006 and thereafter, localities will be reimbursed by the State for providing the required tangible personal property tax relief as set forth in this code section. In 2006, \$950 Million in tax relief was divvied up between the Counties, Cities, and Towns in the Commonwealth based upon their pro rata share of their actual payments for tax year 2005 as compared to the actual payments to ALL Counties, Cities, and Towns in 2005. It was also established that this amount would be the same for each subsequent tax year.

At that time, the annual amount of tangible personal property tax relief provided to the County by the State was determined to be \$1,708,030. State Code mandates that a tax relief rate for qualifying vehicles be annually established in order to receive this tax relief reimbursement from the State.

Therefore, pursuant to State Code §58.1-3524 (C), proposed **Resolution R2026-36 2026 Personal Property Tax Relief**, establishes the percentage reduction in rate used for distribution of the County's Personal Property Tax Relief amount of \$1,708,030 for qualifying vehicles under the statute. The County's financial system uses this percentage to calculate the amount of relief distributed, given the amount of current tax levied and the qualifying vehicles as categorized by the Commissioner of Revenue within the system.

## **2025 Tax Year:**

For the 2025 tax year, a **38%** distribution of Personal Property Tax Relief (PPTRA) was approved by the Board, which was expected to distribute \$1,555,050 at the beginning of 2025; providing \$152,980 for distribution throughout 2025 as supplemental changes to the tax base are made by the Commissioner.

## **2026 Tax Year:**

For the 2026 tax year, Staff recommends using a **37%** distribution of Personal Property Tax Relief (PPTRA), which endeavors to equal the \$1,708,030 received from the State. A **37%** rate is expected to distribute \$1,556,135 at the beginning of 2026; providing \$151,895 for distribution throughout 2026 as supplemental changes to the tax base are made by the Commissioner.

# Distribution of PPTRA

## Per State Code §58.1-3524:

- ▶ Qualified vehicles with an assessed value of \$1,000 or less will be eligible for 100% tax relief;
- ▶ Qualified vehicles with an assessed value of \$1,001 to \$20,000 will be eligible for 37 % tax relief;
- ▶ Qualified vehicles with an assessed value of \$20,001 or more shall be eligible to receive 37 % tax relief only on the first \$20,000 of assessed value; and
- ▶ All other vehicles which do not meet the definition of “qualifying” (business use vehicle, farm use vehicle, motor homes, etc.) will not be eligible for any form of tax relief under this program.

## PPTRA Distribution Comparison - 2026 Proposed Compared to 2025

% PPTRA Relief	\$ PPTRA Distribution	\$ PPTRA Allowance for mid-year Adjustments	Total PPTRA Distributed	Anticipated Local Funds Utilized
<b>2026 - 37%</b>	<b>\$1,556,135</b>	<b>\$151,895</b>	<b>\$1,708,030</b>	<b>\$0</b>
2025 - 38%	\$1,555,050	\$152,980	\$1,708,030	\$0

*\* For 2026 1% of PPTRA Relief equates to approximately \$46,163 in relief dollars*

## PPTRA Effective Tax Rates & Maximum Annual Tax Impact

% PPTRA Relief	Effective Tax Rate per \$100 Value - 2026 100% Rate = \$2.79	Effective Annual Tax on Maximum of 1 <sup>st</sup> \$20,000 in Value
<b>2026 - 37%</b>	<b>63% - \$1.76</b>	<b>\$352</b>
2025 - 38%	62% - \$1.73	\$346

*\* 1% of PPTRA relief ≈ \$.03 in effective tax rate*

# Next Steps

- ▶ Obtain Input from Staff if desired
- ▶ Recommended Action:
  - ▶ Approve **Resolution R2026-36** that sets the 2026 % PPTRA relief at **37%** for the Commissioner of Revenue to use when generating the final 2026 Personal Property Tax levy book

# Resolution R2026-36

## 2026 PERSONAL PROPERTY TAX RELIEF



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### RESOLUTION R2026-36 NELSON COUNTY BOARD OF SUPERVISORS 2026 PERSONAL PROPERTY TAX RELIEF

**WHEREAS**, the Personal Property Tax Relief Act of 1998, Va. Code § 58.1-3524 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; and

**WHEREAS**, the Nelson County Board of Supervisors has adopted an Ordinance for Implementation of the Personal Property Tax Relief Act, Chapter 11, Article X, of the County Code of Nelson County, which specifies that the rate for allocation of relief among taxpayers be established annually by resolution as part of the adopted budget for the County.

**NOW THEREFORE BE IT RESOLVED** that the Nelson County Board of Supervisors does hereby authorize tax year 2026 personal property tax relief rates for qualifying vehicles as follows:

- Qualified vehicles with an assessed value of \$1,000 or less will be eligible for 100% tax relief;
- Qualified vehicles with an assessed value of \$1,001 to \$20,000 will be eligible for 37% tax relief;
- Qualified vehicles with an assessed value of \$20,001 or more shall be eligible to receive 37% tax relief only on the first \$20,000 of assessed value; and
- All other vehicles which do not meet the definition of “qualifying” (business use vehicle, farm use vehicle, motor homes, etc.) will not be eligible for any form of tax relief under this program.

**BE IT FINALLY RESOLVED** that the personal property tax relief rates for qualifying vehicles hereby established shall be effective January 1, 2026 through December 31, 2026.



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**RESOLUTION R2026-36  
NELSON COUNTY BOARD OF SUPERVISORS  
2026 PERSONAL PROPERTY TAX RELIEF**

**WHEREAS**, the Personal Property Tax Relief Act of 1998, Va. Code § 58.1-3524 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; and

**WHEREAS**, the Nelson County Board of Supervisors has adopted an Ordinance for Implementation of the Personal Property Tax Relief Act, Chapter 11, Article X, of the County Code of Nelson County, which specifies that the rate for allocation of relief among taxpayers be established annually by resolution as part of the adopted budget for the County.

**NOW THEREFORE BE IT RESOLVED** that the Nelson County Board of Supervisors does hereby authorize tax year 2026 personal property tax relief rates for qualifying vehicles as follows:

- Qualified vehicles with an assessed value of \$1,000 or less will be eligible for 100% tax relief;
- Qualified vehicles with an assessed value of \$1,001 to \$20,000 will be eligible for     % tax relief;
- Qualified vehicles with an assessed value of \$20,001 or more shall be eligible to receive     % tax relief only on the first \$20,000 of assessed value; and
- All other vehicles which do not meet the definition of “qualifying” (business use vehicle, farm use vehicle, motor homes, etc.) will not be eligible for any form of tax relief under this program.

**BE IT FINALLY RESOLVED** that the personal property tax relief rates for qualifying vehicles hereby established shall be effective January 1, 2026 through December 31, 2026.

Approved: \_\_\_\_\_, 2026

Attest: \_\_\_\_\_, Clerk  
Nelson County Board of Supervisors

## § 58.1-3524. Tangible personal property tax relief; local tax rates on vehicles qualifying for tangible personal property tax relief

A. For tax year 2006 and all tax years thereafter, counties, cities, and towns shall be reimbursed by the Commonwealth for providing the required tangible personal property tax relief as set forth herein.

B. For tax year 2006 and all tax years thereafter, the Commonwealth shall pay a total of \$950 million for each such tax year in reimbursements to localities for providing the required tangible personal property tax relief on qualifying vehicles in subsection C. No other amount shall be paid to counties, cities, and towns for providing tangible personal property tax relief on qualifying vehicles. Each county's, city's, or town's share of the \$950 million for each such tax year shall be determined pro rata based upon the actual payments to such county, city, or town pursuant to this chapter for tax year 2005 as compared to the actual payments to all counties, cities, and towns pursuant to this chapter for tax year 2005, as certified in writing by the Auditor of Public Accounts no later than March 1, 2006, to the Governor and to the chairmen of the Senate Committee on Finance and Appropriations and the House Committee on Appropriations. The amount reimbursed to a particular county, city, or town for tax year 2006 for providing tangible personal property tax relief shall be the same amount reimbursed to such county, city, or town for each subsequent tax year.

The reimbursement to each county, city, or town for tax year 2006 shall be paid by the Commonwealth over the 12-month period beginning with the month of July 2006 and ending with the month of June 2007, as provided in the general appropriation act. For all tax years subsequent to tax year 2006, reimbursements shall be paid over the same 12-month period. All reimbursement payments shall be made by check issued by the State Treasurer to the respective treasurer of the county, city, or town on warrant of the Comptroller.

C. For tax year 2006 and all tax years thereafter, each county, city, or town that will receive a reimbursement from the Commonwealth pursuant to subsection B shall provide tangible personal property tax relief on qualifying vehicles by reducing its local tax rate on qualifying vehicles as follows:

1. The local governing body of each county, city, or town shall fix or establish its tangible personal property tax rate for its general class of tangible personal property, which rate shall also be applied to that portion of the value of each qualifying vehicle that is in excess of \$20,000.

2. After fixing or establishing its tangible personal property tax rate for its general class of tangible personal property, the local governing body of the county, city, or town shall fix or establish one or more reduced tax rates (lower than the rate applied to the general class of tangible personal property) that shall be applied solely to that portion of the value of each qualifying vehicle that is not in excess of \$20,000. No other tangible personal property tax rate shall be applied to that portion of the value of each qualifying vehicle that is not in excess of \$20,000. Such reduced tax rate or rates shall be set at an effective tax rate or rates such that (i) the revenue to be received from such reduced tax rate or rates on that portion of the value of

qualifying vehicles not in excess of \$20,000 plus (ii) the revenue to be received on that portion of the value of qualifying vehicles in excess of \$20,000 plus (iii) the Commonwealth's reimbursement is approximately equal to the total revenue that would have been received by the county, city, or town from its tangible personal property tax had the tax rate for its general class of tangible personal property been applied to 100 percent of the value of all qualifying vehicles.

3. Notwithstanding the provisions of subdivisions 1 and 2, beginning with tax year 2016, each county, city, and town that receives reimbursement shall ensure that the reimbursement pays for all of the tax attributable to the first \$20,000 of value on each qualifying vehicle leased by an active duty member of the United States military, his spouse, or both, pursuant to a contract requiring him, his spouse, or both to pay the tangible personal property tax on such vehicle. The provisions of this subdivision apply only to a vehicle that would not be taxed in Virginia if the vehicle were owned by such military member, his spouse, or both.

D. On or before the date the certified personal property tax book is required by § 58.1-3118 to be provided to the treasurer, the commissioner of the revenue shall identify each qualifying vehicle and its value to the treasurer of the locality.

E. The provisions of this section are mandatory for any county, city, or town that will receive a reimbursement pursuant to subsection B.

1998, Sp. Sess. I, c. 2;2004, Sp. Sess. I, c. 1;2015, c. 266.

The chapters of the acts of assembly referenced in the historical citation at the end of this section(s) may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

**From:** [Candy McGarry](#)  
**To:** [Amanda Spivey](#)  
**Subject:** FW: Request for Reconsideration of Special Use Permit #250263 – Morse Lane Campground  
**Date:** Friday, April 24, 2026 4:02:12 PM

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**From:** Tim Masters <masters\_33@msn.com>

**Sent:** Saturday, April 18, 2026 10:21 AM

**To:** Jessica Ligon <jligon@nelsoncounty.org>; Ernie Reed <ereed@nelsoncounty.org>; David Parr <dparr@nelsoncounty.org>; Jesse Rutherford <jrutherford@nelsoncounty.org>; Jesse Rutherford <jrutherford@nelsoncounty.org>; Candy McGarry <CMcGarry@nelsoncounty.org>; dylanb@nelsoncounty.org

**Subject:** Request for Reconsideration of Special Use Permit #250263 – Morse Lane Campground



IRONScales couldn't recognize this email as this is the first time you received an email from this sender masters\_33@msn.com

## Request for Reconsideration of Special Use Permit #250263 – Morse Lane Campground

Dear Nelson County Board of Supervisors,

I'm writing regarding the denial of Special Use Permit 25-0-2-6-3 for the glamping-style campground on Morris Lane. The project, located on tax map parcels 7-6-5-4, 35.9 acres owned by Tim and Lori Beth Masters, and 76-5-5, 77.5 acres owned by Nelson Morris Lane Land Trust, received unanimous approval from the Planning Commission on March 25th and fully complies with every objective requirement in the county zoning ordinance, environmental standards, and tourism development goals. The Board's 3-2 denial was based on unsubstantiated neighbor complaints and personal comments rather than the established criteria. This decision was arbitrary and capricious, and it failed to uphold the county's own standards and economic objectives. Under Section 2-52(f) of your adopted Rules of Procedure, after a vote has been taken on a matter before the board, any member may move for its reconsideration, provided such motion is made at the same meeting or an adjournment thereof at which the matter was originally acted upon. I respectfully request that the Board schedule reconsideration and a revote at the earliest possible meeting. I remain committed to responsibly developing my property in alignment with Nelson County's tourism vision. I would appreciate a response within

**two weeks confirming whether the Board intends to reconsider this matter.**

**Sincerely,  
Tim Masters**

TIM MASTERS

## Nelson County Planning & Zoning

**To:** Board of Supervisors

**From:** Dylan M. Bishop, Director of Planning & Zoning *DMB*

**Date:** April 14, 2026

**Re:** SUP #250263 – Campground in A-1 – Morse Lane

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This is a request for a Special Use Permit for a campground use located on Morse Lane.

At their meeting on March 25, the Planning Commission held a public hearing and subsequently voted (4-1) to recommend approval of SUP #250263 with the following conditions:

1. There shall be no more than 34 sites. There shall be no more than 10 tent sites in Phase 3.
2. Screening along Morse Lane acceptable to the Planning Director shall be shown on the final site plan.
3. No open fires or burning shall be permitted.
4. Lighting shall be dark sky compliant, directional and glare-shielded to prevent light pollution on adjoining property and roadways.
5. A bulk solid waste receptacle shall be provided, maintained in a clean condition, and enclosed on all four sides by a fence, wall, landscaping, or other screening as approved by the Director. Refuse shall be collected and transported at least once weekly.
6. A minimum of 10% of the total acreage shall be reserved as common open space and recreation facilities.
7. Parking area, interior roads, and access to individual sites shall be comprised at minimum an all-weather gravel surface.
8. The final site plan shall be developed in general conformance with the concept plan submitted with the SUP application package.
9. There shall be an on-site manager, whose contact information shall be provided to the Planning and Zoning Department.
10. There shall be no development or sites located within 1,000 feet of the bank of Browns Creek.
11. A vegetative buffer shall be required along the length of the property on Browns Creek.
12. There shall be no generators permitted on the site.
13. No amplified music is permitted. Quiet hours shall be from 10:00 p.m. to 7:00 a.m.

# Nelson County Planning Commission

**To:** Planning Commission

**From:** Dylan M. Bishop, Director of Planning & Zoning *DMB*

**Date:** March 25, 2026

**Re:** SUP #250263 – Campground in A-1 – Morse Lane

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**BACKGROUND:** This is a request for a special use permit for a campground on property zoned A-1 Agriculture.

*Public Hearings Scheduled:* P/C – March 25; Board – April 14 (tentative)

*Location / Election District:* Morse Lane (Arrington) / South District

*Tax Map Number(s) / Acreage:* 76-5-4 (35.92 acres) / 76-5-5 (77.5 acres)

*Applicant / Owner Information:* Tim and Lori Beth Masters / Nelson Morse Lane Land Trust

*Comments:* This property is currently vacant. The applicant is proposing to develop the sites in three (3) phases. The first phase includes 7 pad sites along Morse Lane with proposed screening along the road, and 9 pad sites along the interior access road. The second phase is proposed to include an additional 18 pad sites, for a total of 34 sites with access to utilities. The third phase includes tent sites only. Approximately 10 acres of the 113 acres total are proposed to contain all sites and facilities.

## **DISCUSSION:**

*Land Use / Floodplain:* This area is currently vacant, with low density residential uses, and adjoins the Nelson County Landfill. A SUP was approved for an event space at 99 Morse Lane in April 2025. Zoning in the vicinity is A-1 Agriculture. There is some regulatory flood zone along Browns Creek, however no development is proposed in or near this area.

*Access / Traffic / Parking:* The property is accessed by an existing entrance on Morse Lane. Improvements will be required to comply with VDOT standards. There are existing road scars and an access easement to serve the property and proposed sites. Each site will have parking access.

*Utilities:* The property will be required to comply with the Health Department's regulations for a campground. Preliminary input from the Health Department indicates they would work with the applicant during the site plan process to ensure compliance for greywater and dumping. Electric service and dry hydrants are proposed to serve the sites.

*Comprehensive Plan:* This property is located in a *Rural Area* as designated by the Nelson 2042 Future Land Use Map. The core concept of a *Rural Area* is to ensure the protection of the County's rural landscape and economy by maintaining open space, scenic views, and agricultural uses with compatible low density residential uses. Primary land use types include institutional uses, farms, agriculture, forestry, agritourism uses, parks, recreation and trails.

Associated planning guidelines include incorporating cluster and conservation development principles, and to set back or screen development.

In reviewing the draft zoning ordinance, this proposal would require a Special Use Permit, and would be located outside of the proposed Route 29 Corridor Overlay District. Minimum standards proposed in the draft include a 10-acre lot size minimum, open space requirements, refuse requirements, and standards for retail sales and accessory facilities. Several of these aspects have been included as recommended conditions.

*Recommendation:* Staff recommends that the Planning Commission should recommend approval of SUP #250263 for a campground on Morse Lane to the Board of Supervisors, with the following conditions:

1. There shall be no more than 34 sites. There shall be no more than 10 tent sites in Phase 3.
2. Screening along Morse Lane acceptable to the Planning Director shall be shown on the final site plan.
3. No open fires or burning shall be permitted.
4. Lighting shall be dark sky compliant, directional and glare-shielded to prevent light pollution on adjoining property and roadways.
5. A bulk solid waste receptacle shall be provided, maintained in a clean condition, and enclosed on all four sides by a fence, wall, landscaping, or other screening as approved by the Director. Refuse shall be collected and transported at least once weekly.
6. A minimum of 10% of the total acreage shall be reserved as common open space and recreation facilities.
7. Parking area, interior roads, and access to individual sites shall be comprised at minimum an all-weather gravel surface.
8. Site shall be developed in general conformance with the submitted site plan.

All applications for Special Use Permits shall be reviewed using the following criteria:

- a. The use shall not tend to change the character and established pattern of development of the area or community in which it proposes to locate;
- b. The use shall be in harmony with the uses permitted by right in the zoning district and shall not affect adversely the use of neighboring property;
- c. The proposed use shall be adequately served by essential public or private services such as streets, drainage facilities, fire protection and public or private water and sewer facilities; and
- d. The proposed use shall not result in the destruction, loss or damage of any feature determined to be of significant ecological, scenic or historic importance.

Attachments:  
Application  
Narrative  
Site Plan  
Zoning



# PERMIT APPLICATION:

## Nelson County Department of Planning & Zoning

TO THE ZONING ADMINISTRATOR: Special Use # 250263  
application type application number

1. The undersigned hereby petitions the Planning Commission and/or Board of Supervisors for approval of the following (check appropriate box):

- Special Use Permit
- Rezoning from \_\_\_\_\_ to \_\_\_\_\_
- Conditional Rezoning from \_\_\_\_\_ to \_\_\_\_\_
- Other: \_\_\_\_\_
- Subdivision
- Site Plan – Minor
- Site Plan – Major

Reason(s) for request:

*RV Camping + Tenting Area to add additional part time/overnite stays to support and enhance Nelson County's Tourism initiatives. Quiet parks of this nature protect VA's beauty while bringing revenue into the County. All of the places to stay are north of it. This park would provide great access to nearby recreational opportunities.*

(Please use reverse or attach additional sheet if more space is needed.)

2. Applicant(s) and Property Owner(s):

(Please provide names of applicants and property owners and indicate applicable title; if applicant is not the property owner, please show relationship, i.e. lessee, contract purchaser, etc.)

Applicant  Property Owner    Name: Timothy Masters    76-5.4 / 76-5.5  
 Mailing Address: 114 Valley Dr. Landenberg Pa. 19350    Land TRUST  
 Telephone #: 302-757-0949    Email Address: \_\_\_\_\_    Nelson Morse  
 Relationship (if applicable): N/A    77.5    LNE

Applicant  Property Owner    Name: Nelson Morse Lane Land trust  
 Mailing Address: Same  
 Telephone #: Same    Email Address: Same  
 Relationship (if applicable): \_\_\_\_\_

(Please attach additional sheet if more space is needed for applicant(s) / property owner(s) info.)

**3. Location and Characteristics of Subject Property:**

- a. Address of Property (specific location, route numbers, street names, voting district, etc.): MOORE Lane Herndon / Lovington, VA
- b. Official tax map number: 76-54 76-5-5
- c. Acreage of property: 38.91 77.5
- d. Present use: Agriculture / Tree Farm
- e. Present zoning classification: Agriculture
- f. Zoning classification of surrounding properties: Same

**4. Affidavit:** The undersigned applicant(s) and/or property owner(s) certifies that this application and the foregoing answers, statements, and other information herewith submitted are, in all respects, true and correct to the best of their knowledge and belief. Also, the applicant(s) and/or property owner(s) gives permission for members of the Planning Commission, Board of Supervisors, and County Staff to visit and view the subject property.

Signature: [Signature] Printed Name: \_\_\_\_\_  
 Signature: [Signature] Printed Name: \_\_\_\_\_

*(Please attach additional sheet if more space is needed for applicant(s) / property owner(s) signatures.)*

**5. Additional information:** *(Please attach separate sheet for additional details, explanations, etc.)*

**6. Please note:** In the event of cancellation or postponement at your request after the initial newspaper advertisement for this application, an additional fee will apply for re-advertisement (determined by the actual cost of the ad). This fee will not apply in cases of Planning Commission or Board of Supervisors deferment.

-----**TO BE COMPLETED BY PLANNING & ZONING STAFF**-----

Pursuant to Article \_\_\_\_\_, Section \_\_\_\_\_ of the Nelson County Zoning Ordinance.  
 Pursuant to Section \_\_\_\_\_, Subsection \_\_\_\_\_ of the Nelson County Subdivision Ordinance.

- o Completed application and fee (\$ \_\_\_\_\_ ) received on \_\_\_\_\_
- o Hearing Notice published on \_\_\_\_\_
- o Planning Commission action: Date of Meeting / Hearing: \_\_\_\_\_  
 Recommendation: \_\_\_\_\_
- o Board of Supervisors action: Date of Hearing: \_\_\_\_\_ Date of Decision: \_\_\_\_\_  
 Action: \_\_\_\_\_

**Nelson County Planning & Zoning Department**

*(Mailing Address)* P.O. Box 558, Lovington, Virginia 22949 | *(Physical Address)* 80 Front Street, Lovington, Virginia 22949  
*(Telephone Number)* 434 263-7090 or Toll Free 888 662-9400, selections 4 & 1 | *(Fax Number)* 434 263-7086  
<http://www.nelsoncounty-va.gov/departments/planning-zoning/>

2

**This is a proposal for Special Use Permit SUP #250263—a low-impact campground on Morse Lane near Lovingston and Arrington, in Nelson County’s South District. The site covers tax map parcel 76-5-5 (77.5 acres, zoned A-1 Agriculture), part of a larger holding that includes adjacent parcel 76-5-4 for a combined total of about 113 acres—currently vacant, adjoins Brown Creek on the southwest, and sits less than a mile off Route 29, the main north-south corridor for easy, safe ingress and egress.**

**Travelers just pass through Lovingston and Arrington on their way to Charlottesville or Lynchburg, with no real spot for privacy, rest, and personal space—so we’re adding that: a quiet base with gravel pads and hookups, letting folks recharge before heading to local draws like Blue Ridge Mountain Brewery, Route 151 wineries, Tye and James River floats, or Wintergreen skiing. It’s all close—quick drives that pump money into our economy.**

**Route 151’s vineyards roll out under mountain views—tastings, live music, farm-to-table spots—drawing day-trippers who’ll stay longer with a nearby place to stay. The Tye River offers easy kayaking and tubing; Wintergreen pulls skiers and hikers. Oak Ridge Estate hosts events like overland expos and historic tours—more reasons to linger, more cash for local shops, outfitters, restaurants. Tourism’s growing; this adds overnight stays that boost revenue without big changes.**

**We phase it carefully: Phase one starts with sixteen gravel sites along Morse Lane and up the interior road—early mobile campers, RVs, tents—engineering-approved setbacks, grid power, hydrants. Phase two brings eighteen more spots on the ridges, all matching small eco-friendly cabins: uniform style, low-profile, designed to fit the landscape—no big footprints, just cozy, screened-in units for folks wanting more seclusion. Total thirty-four sites max, plus open tent area later. Eight to ten acres disturbed only. Waste hauled by licensed services, trash by county pros, low LEDs for safety—no glare, no mess.**

**Privacy’s covered too: we’ll berm up along Morse Lane and plant native species—dense evergreens, shrubs, wildflowers—as a natural screen. Neighbors won’t see a thing; it’ll look like open woodland from the road, keeping everything tucked away and quiet.**

**Fires? No open bonfires—each gravel pad gets its own solo-type burning stove: compact, clean-burning units fueled by pellets or wood, built for one person. Fully contained, no sparks, no ash piles—just enough for warmth or cooking, checked by staff. Gated access, online check-in, ride-shares to cut traffic.**

**Seasonal, temporary—no permanents. Brown Creek stays clean. Lovingston and Arrington need this revenue pumped back into the local economy. Those dollars—Washington D.C., Charlottesville, Lynchburg, Roanoke, Tennessee, Maryland—big money from folks who want to spend. More visitors mean more stores popping up, more restaurants opening, a town that gets noticed instead of overlooked. Plus, it'll create steady local jobs: site maintenance, check-in help, trail guides—real work for people in Arrington, Lovingston, Nelson County, and nearby. This builds on what's working: stronger finances for Lovingston and Arrington—wineries, breweries, events all get a lift.**

## Access/Destination Camping

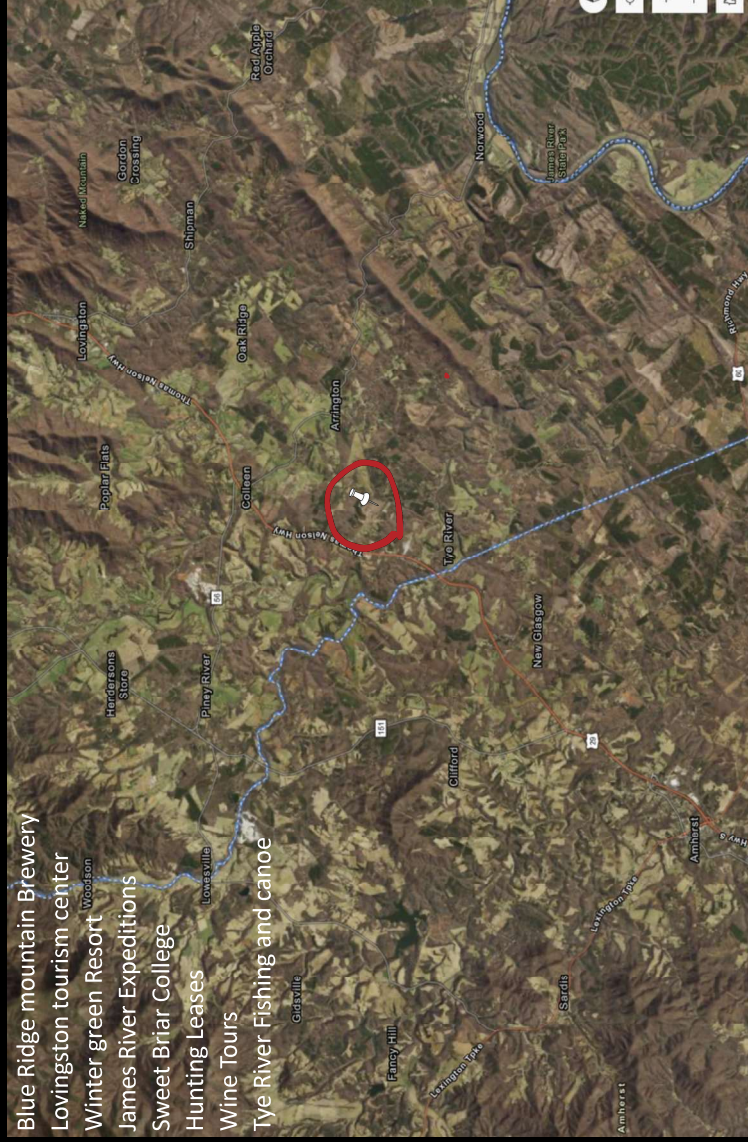


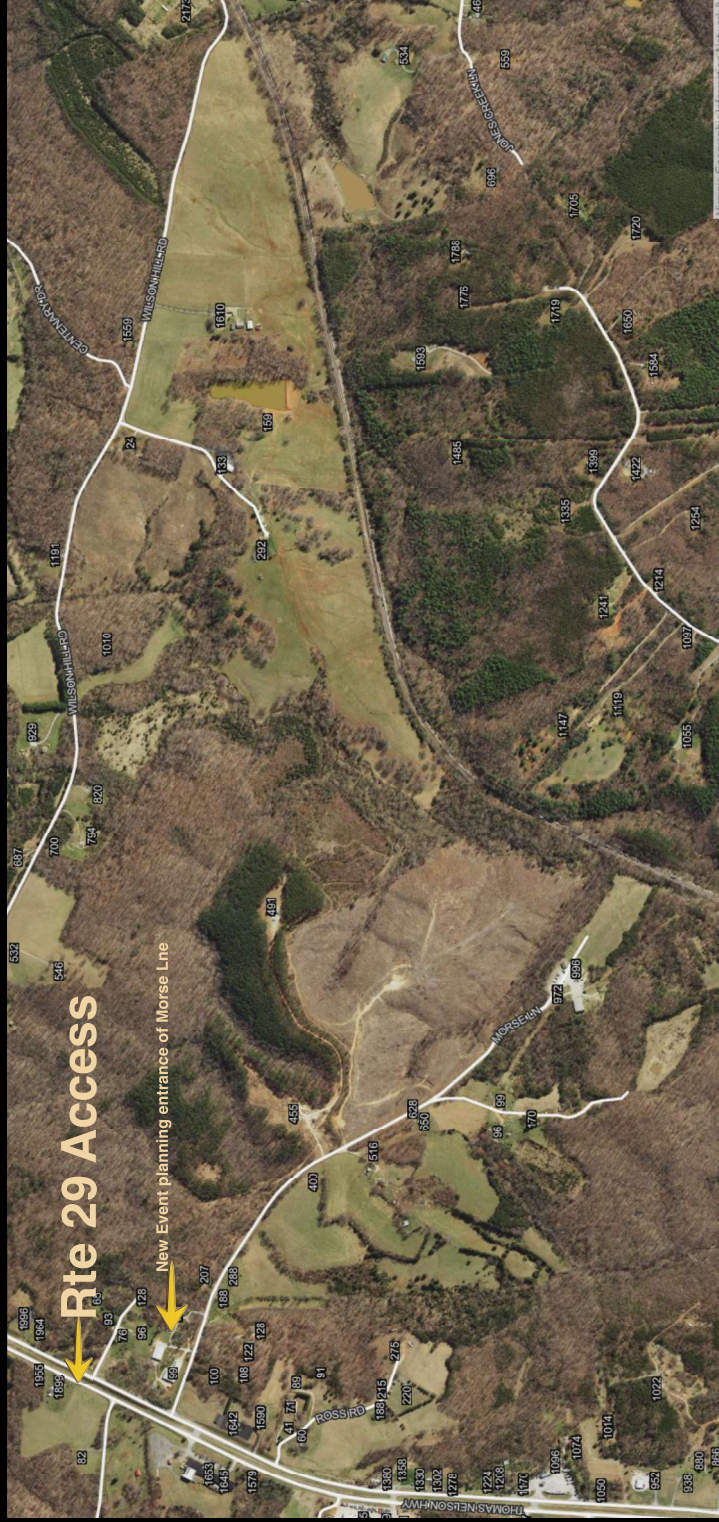
Nelson County-Access to major cities-45 minutes to Charlottesville  
30 Min to Lynchburg.



## Local Attractions

Blue Ridge mountain Brewery  
Lovingson tourism center  
Winter green Resort  
James River Expeditions  
Sweet Briar College  
Hunting Leases  
Wine Tours  
Tye River Fishing and canoe





Easy Ingress-Egress  
Rte 29 N/S



# Stillhouse Branch Campground

## PHASE 3 TENTS ONLY

Open Ground

8- 1100 sq' pads

## PHASE 2

10 -1100 sq' pads

## PHASE 1

East along interior road 9-1100 sq' pads

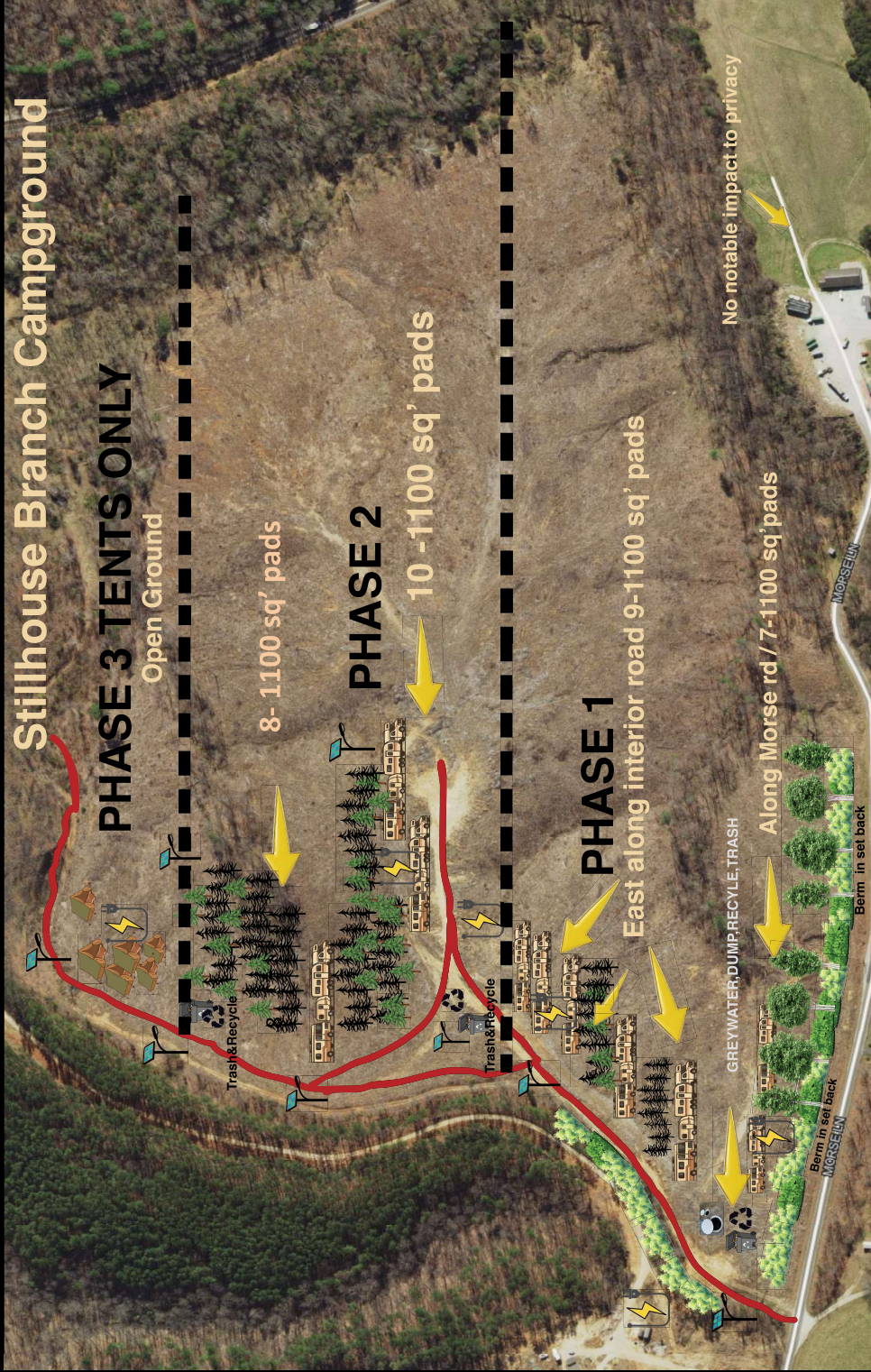
No notable impact to privacy

Along Morse rd / 7-1100 sq' pads

GREYWATER, DUMP, RECYCLE, TRASH

Berm in set back

Berm in set back



# PHASE 1

Along Morse lane heading SW 500'x 65' = 32500  
square feet each lot 55 x 20 = 1100 square feet  
29.5454 Lots Scaled back to 7 Lots for spacing,  
Privacy and buffer-Parking RV and Camper lots  
only

Heading East along service road 600'x 65 = 39000  
square feet each lot 55'x 20'=1100 SQ'= 35.45 lots  
Scaled back to 9 lots for spacing and buffer-  
RV,Camper lots only

16 lots Total - Phase 1

# PHASE

## 2

South East along  
ridge

700' x 70' = 49000 square' ÷ 1100 = 44.45 / scaled back to 10 lots w/ Environmental set  
backs and spacing

600' x 200' = 120000 Sq' 8 NE - then due south 200' x 100' Tent area in bend along  
service Rd

55' x 20' lots with 15' spacing= Total in 600 X 200 = 8 ECO friendly structures

18 total in phase 2

**Tent area to include approximately 10 campers /Tents only**

# Morse Lane

1" = 928'



THIS MAP IS PROVIDED WITHOUT WARRANTY OF ANY KIND, either expressed or implied, including, but not limited to, the implied warranties of merchantability and fitness for a particular purpose. Site-specific information is best obtained after an onsite visit by a competent professional.

## Nelson County, Virginia

Addresses	Business District B-2 (1)	Limited Industrial District M-1 (8)	Service Enterprise District SE-1(7)	Regulated Floodway
Zoning	Conservation District C-1 (3)	Residential District R-1 (4)	Residential Planned Community RPC (6)	Roads
	Industrial District M-2 (9)	Residential District R-2 (5)		
Agricultural District A-1 (2)			0.2% Annual Chance Flood Hazard	
Business District B-1 (0)			1% Annual Chance Flood Hazard	