

BOARD OF SUPERVISORS
COUNTY OF STAFFORD
STAFFORD, VIRGINIA

RESOLUTION

At a regular meeting of the Stafford County Board of Supervisors (the Board) held in the Board Chambers, George L. Gordon, Jr., Government Center, Stafford, Virginia, on the 20th day of April, 2021:

<u>MEMBERS:</u>	<u>VOTE:</u>
Crystal L. Vanuch, Chairman	Yes
Cindy C. Shelton, Vice Chairman	No
Tinesha O. Allen	No
Meg Bohmke	Yes
Thomas C. Coen	No
L. Mark Dudenhefer	Yes
Gary F. Snellings	Yes

On motion of Ms. Bohmke, seconded by Mr. Snellings, which carried by a vote of 4 to 3, the following was adopted:

A RESOLUTION TO ESTABLISH THE CALENDAR YEAR 2021
TAX RATES

WHEREAS, the Virginia Code requires the Board establish an annual levy of certain taxes for each calendar year; and

WHEREAS, a public hearing on the proposed calendar year 2021 tax rates was held on April 6, 2021, at 7:00 P.M., at the George L. Gordon, Jr. Government Center, located at 1300 Courthouse Road, Stafford, Virginia; and

WHEREAS, the Commissioner of the Revenue and the Treasurer require the timely establishment of tax levies to allow time for tax bills to be processed and received by citizens; and

WHEREAS, a Transportation Bond referendum passed with approval of 76% of Stafford County voters in November 2019, and the following personal property and real estate levy strategies are being approved to fund the transportation projects and associated debt service costs:

- Personal property assessment ratio adjustment from 40% to 50%
- Elimination of Motor Vehicle License Fee
- Personal property effective rate adjustment from \$2.58 to \$3.05

; and

WHEREAS, the Board carefully considered the recommendation of staff, and the public testimony, if any, received at the public hearing;

NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this the 20th day of April, 2021, that the following tax rates be and they hereby are established for the calendar year beginning January 1, 2021:

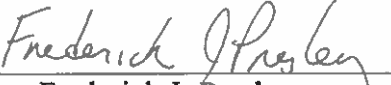
<u>Classification</u>	<u>Rate Per \$100 of Assessed Value</u>
Real estate (Section 58.1-3200, Code of Virginia (1950), as amended.)	0.97
Tangible personal property (Section 58.1-3500, Code of Virginia (1950), as amended.) Includes all other classifications of personal property not specifically enumerated.	See Resolution R21-170
Boats or watercraft (Section 58.1-3506(A)(1.a), (1.b), (12), (28), (29), Code of Virginia (1950), as amended.)	.0001
Motor vehicles specially equipped for the disabled (Section 58.1-3506(A)(14), Code of Virginia (1950), as amended.)	.10
Personal property—Fire & Rescue volunteers (Section 58.1-3506(A)(15), (16), Code of Virginia (1950), as amended.)	.0001
Camping trailers and recreational vehicles (Section 58.1-3506(A)(18), (30), Code of Virginia (1950), as amended.)	5.49
One motor vehicle owned and regularly used by a veteran who has either lost, or lost the use of, one or both legs, or an arm or a hand, or who is blind or who is permanently and totally disabled as certified by the Department of Veterans Services. In order to qualify, the veteran shall provide a written statement to the commissioner of the revenue from the Department of Veterans Services that the veteran has been so designated or classified by the Department of Veterans Services as to meet the requirements of this section, and that his disability is service-connected. For purposes of this section, a disabled veteran is blind if he meets the provisions of § 46.2-100 (Section 58.1-3506(A)(19), Code of Virginia (1950), as amended.)	.0001
Motor carrier transportation involved in interstate commerce (Section 58.1-3506(A)(25), Code of Virginia (1950), as amended.)	.0001

All tangible personal property employed in a trade or business other than that described in Virginia Code §§ 58.1-3503(A)(1) through (A)(18), except for subdivision (A)(17) (Section 58.1-3506(A)(26), Code of Virginia (1950), as amended.)	5.49
Programmable computer equipment and peripherals employed in a trade or business (Section 58.1-3506(A)(27), Code of Virginia (1950), as amended.)	5.49
Personal property—Sheriff's Deputy volunteers (Section 58.1-3506(A)(32), Code of Virginia (1950), as amended.)	.0001
Machinery and tools (Section 58.1-3507, Code of Virginia (1950), as amended.)	.0001
Merchants' capital (Section 58.1-3509, Code of Virginia (1950), as amended.) Includes all other classifications of Merchants' capital not specifically enumerated.	.50
Merchants' capital of wholesale distribution centers that have warehouses over 100,000 square feet (Section 58.1-3510.01, Code of Virginia (1950), as amended.)	.0001
Merchants' capital of pharmaceutical wholesalers (Section 58.1-3510.01, Code of Virginia (1950), as amended.)	.0001
Computer equipment and peripherals used in a data center (Section 58.1-3506(A)(43), Code of Virginia (1950), as amended.)	1.25
Mobile homes (Section 58.1-3506(A)(10), Code of Virginia (1950), as amended.)	0.97
Aircrafts (Section 58.1-3506(A)(2), (3), (4), (5), Code of Virginia (1950), as amended.)	.0001
Garrisonville Road Service District (Section 15.2-2403(6), Code of Virginia (1950), as amended.)	0.085
Warrenton Road Service District (Section 15.2-2403(6), Code of Virginia (1950), as amended.)	.000
Lake Arrowhead Service District (Section 15.2-2403(6), Code of Virginia (1950), as amended.)	.093 <u>.084</u>

Lake Carroll Service District (Section 15.2-2403(6), Code of Virginia (1950), as amended.)	0.26
Hidden Lake Service District (Section 15.2-2403(6), Code of Virginia (1950), as amended.)	0.347
Hartlake Special Service District (Section 15.2-2403(6), Code of Virginia (1950), as amended.)	.00
Lynhaven Lane Service District (Section 15.2-2403(6), Code of Virginia (1950), as amended.)	.155
Countywide Fire and Emergency Medical Services Tax District (Section 27-23.1, Code of Virginia (1950), as amended.)	.00

* The tax rate for personal property is based on the assessed value, which is established at 50% of the estimated fair market value. The effective tax rate would be stated as \$3.05 per \$100 of the estimated fair market value.

A Copy, teste:


Frederick J. Presley
County Administrator

FJP:AML