

**Caroline County  
Board of Supervisors Agenda  
Executive Summary**

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**Meeting Date:** April 14, 2020

**Title:** Public Hearings – Proposed Tax Rates for Calendar Year 2020

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*(Check Mark)*

<input type="checkbox"/> Consent	<input type="checkbox"/> Closed Meeting
<input type="checkbox"/> Action	<input checked="" type="checkbox"/> Public Hearing
<input type="checkbox"/> No Action (Information Only)	<input type="checkbox"/> Ordinance
<input type="checkbox"/> Resolution	<input type="checkbox"/> PowerPoint Presentation

**Summary:** A public hearing on proposed tax rates for Calendar Year 2020 has been advertised for the April 14<sup>th</sup> Board of Supervisors meeting.

Attached are the proposed tax rates for Calendar Year 2020 as well as a comparison to Calendar Year 2019. The following changes have been advertised for consideration at the direction of the Board:

- 1) A one cent increase in the real estate tax from \$0.83/\$100 of assessed value to \$0.84/\$100 of assessed value; and
- 2) An alternative personal property tax rate of \$0.00/\$100 of assessed value for privately owned pleasure boats and watercraft, motorized and under 18 feet, used for recreational purposes only (VA Code §58.1-3506, A, 28). The purpose of establishing this alternative rate category is to formalize the current practice of the Commissioner of the Revenue’s Office.
- 3) An alternative personal property tax rate of \$0.00/\$100 of assessed value for privately owned pleasure boats and watercraft, non-motorized and under 18 feet, used for recreational purposes only (VA Code §58.1-3506, A, 29). The purpose of establishing this alternative rate category is to formalize the current practice of the Commissioner of the Revenue’s Office.

**Action(s) Requested of the Board of Supervisors:** Conduct public hearing; the County Attorney has confirmed that the Board can adopt the tax rates following the public hearing at the April 14 meeting should it so choose.

**CAROLINE COUNTY, VIRGINIA  
NOTICE OF PUBLIC HEARING  
PROPOSED TAX RATES FOR 2020**

A public hearing on the proposed calendar year 2020 tax rates will be held by the Caroline County Board of Supervisors on TUESDAY, APRIL 14, 2020 BEGINNING AT 7:30 P.M. OR AS SOON THEREAFTER AS POSSIBLE IN THE CAROLINE COUNTY COMMUNITY SERVICES CENTER, 17202 RICHMOND TURNPIKE (RT 301 SOUTH ADJACENT TO BOWLING GREEN ELEMENTARY SCHOOL), MILFORD, VIRGINIA.

Due to the public health threat posed by the COVID-19 coronavirus pandemic and current guidance and executive orders by the Governor of Virginia and the Virginia Department of Health on social distancing and public gatherings, the in-person gathering size in the meeting room shall be limited to ten (10) individuals, *including board members and staff*. As a result, it is anticipated that no members of the public will be permitted in the meeting room with the Board members and staff **or in the Community Services Center itself, except to comment during the public hearing from a remote podium at the direction of County staff**. Public comment on the proposed tax rates will be accepted using the two methods described below, and the meeting will be streamed live on the Internet via YouTube channel Caroline County Virginia Government at the following link:

<https://www.youtube.com/channel/UCPjBwPjQnTZdfcy5ySZcqAg>

Public comment on the proposed tax rates will be accepted via the following two methods:

- 1) Any Caroline County citizen may provide written comments prior to the meeting that will be entered into the official minutes of the Caroline County Board of Supervisors and read by the Chair or designee at the Board meeting. Those wishing to submit written comments to be read publicly to the Board may do so by emailing comments to Pam Hall ([phall@co.caroline.va.us](mailto:phall@co.caroline.va.us)) at the County Administrator's Office or by placing written comments in the Treasurer's Office drop box outside the front door of the County Administrative Building at 212 N. Main Street, Bowling Green, VA 22427. Comments submitted via the Treasurer's Office drop box should be in a sealed envelope clearly marked "2020 Tax Rates Public Hearing."

Written comments may also be mailed to the attention of Pam Hall, County Administrator's Office, P.O. Box 447, Bowling Green, VA 22427. All comments **MUST BE RECEIVED BY CLOSE OF BUSINESS ON MONDAY, APRIL 13, 2020** in order to be read into the public record at the hearing.

Submissions of written comments must include the citizen's name and voting district. Please draft your written comments at such length so that they may be read into the record in no more than three (3) minutes at a typical oral reading pace. For comments provided in representation of a group or organization, the time limit is five (5) minutes. The reading of any comments that exceed these time limits will stop when the time limit is reached.

- 2) A podium will be set up at the Community Services Center separate from the Board of Supervisors meeting room for those citizens who choose to attend in person to comment on the proposed 2020 tax rates. Virtual real time communication between the citizen and the Board of Supervisors will be available and streamed live on the Internet via YouTube channel Caroline County Virginia Government at the following link:

<https://www.youtube.com/channel/UCPjBwPjQnTZdfcy5ySZcqAg>

Citizens choosing to attend in person to address the Board of Supervisors at the public hearing will be required to maintain recommended social distancing at all times. Citizens will be given a number upon entering the Community Services Center parking lot by County staff and will be required to stay in or with their vehicle until called by number to a staging area and then to the podium. Citizens are asked to depart the building immediately after completing their remarks to the Board.

**Again, citizens are STRONGLY ENCOURAGED to submit comments in writing to be read aloud and heard by the Board during the public hearing rather than attending in person. If you choose to attend in person, your temperature will be taken by Department of Fire & Rescue personnel prior to entering the building. Citizens who register a temperature of 100.4 degrees or higher (CDC guideline) will not be allowed in the building.**

Citizens with special needs should contact the County Administrator's Office at (804) 633-5380 prior to the public hearing no later than 5:00 p.m. on Monday, April 13, 2020.

### PROPOSED 2020 TAX RATES

	<b>Current</b>	<b>Proposed</b>
Real Estate	\$0.83/\$100 of assessed valuation	\$0.84/\$100
Personal Property	\$3.80/\$100 of assessed valuation	\$3.80/\$100
Alternative Personal Property	\$2.66/\$100 of assessed valuation	\$2.66/\$100
Tax Rate for One Motor Vehicle for Qualifying Disabled Veterans Under Caroline County Code §103-46.5		
Alternative Personal Property Tax Rate for Data Center Equipment Qualifying Under VA Code §58.1-3506, A, 43	\$1.25/\$100 of assessed valuation	\$1.25/\$100
Alternative Personal Property Tax Rate for Privately Owned Pleasure Boats and Watercraft, Motorized and Under 18 feet, Used for Recreational Purposes Only VA Code §58.1-3506, A,	No Prior Rate Established	\$0.00/\$100* <i>* To formally establish alternative rate matching current practice</i>

Alternative Personal Property  
Tax Rate for Privately Owned  
Pleasure Boats and Watercraft,  
Non-motorized and Under 18  
Feet, Used for Recreational  
Purposes Only VA Code §58.1-  
3506, A, 29

No Prior Rate Established

\$0.00/\$100\*  
*\* To formally establish  
alternative rate  
matching current  
practice*

Minerals Tax	\$0.83/\$100 of assessed valuation	\$0.84/\$100
Mobile Homes	\$0.83/\$100 of assessed valuation	\$0.84/\$100
Machinery & Tools	\$3.50/\$100 of assessed valuation	\$3.50/\$100
Motor Carrier	\$3.50/\$100 of assessed valuation	\$3.50/\$100
Public Service Corporations		
Real Estate	\$0.83/\$100 of assessed valuation	\$0.84/\$100
Personal Property	\$3.80/\$100 of assessed valuation	\$3.80/\$100

**BY ORDER OF THE CAROLINE COUNTY BOARD OF SUPERVISORS**  
**Charles M. Culley, Jr., County Administrator**