



CAROLINE COUNTY, VIRGINIA NOTICE OF PUBLIC HEARING PROPOSED REAL PROPERTY TAX INCREASE PROPOSED TAX RATES FOR 2021

A public hearing on the proposed calendar year 2021 tax rates will be held by the Caroline County Board of Supervisors on TUESDAY, APRIL 20, 2021 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 pandemic, the in-person gathering size in the meeting room is limited to 86 persons based on guidance and executive orders from the Governor of Virginia and the Virginia Department of Health on social distancing and public gatherings. Accordingly, public comment will also be accepted in writing prior to the meeting to 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 may do so by emailing comments to Pam Hall (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 "Comments for Public Hearing on Proposed Calendar Year 2021 Tax Rates". 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 FRIDAY, APRIL 16, 2021** 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 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.

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, wear masks and have their temperature taken before entering the building.

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>

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 Friday, April 16, 2021.

NOTICE OF PROPOSED REAL PROPERTY TAX INCREASE

The Board of Supervisors of Caroline County, Virginia proposes to increase property tax levies.

1. **Assessment Increase:** Total assessed value of real property, excluding additional assessments due to new construction or improvements to property, exceeds last year's total assessed value of real property by 19% percent.
2. **Lowered Rate Necessary to Offset Increased Assessment:** The tax rate which would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value of real estate with the exclusions mentioned above, would be \$0.70 per \$100 of assessed value. This rate will be known as the "lowered tax rate."
3. **Effective Rate Increase:** The County of Caroline proposes to adopt a tax rate of \$0.77 per \$100 of assessed value. The difference between the lowered tax rate and the proposed rate would be \$0.07 per \$100, or 10% percent. This difference will be known as the "effective tax rate increase."

Individual property taxes may, however, increase at a percentage greater than or less than the above percentage.

4. **Proposed Total Budget Increase:** Based on the proposed real property tax rate and changes in other revenues, the total budget of Caroline County will exceed last year's by 10 percent.

PROPOSED 2021 TAX RATES

	Current	Proposed
Real Estate	\$0.83/\$100 of assessed valuation	\$0.77/\$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	\$1.25/\$100 of assessed valuation	\$1.25/\$100

Equipment Qualifying Under
VA Code §58.1-3506, A, 43

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, 28	\$0.00/\$100 of assessed valuation	\$0.00/\$100
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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	\$0.00/\$100 of assessed valuation	\$0.00/\$100
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Minerals Tax	\$0.83/\$100 of assessed valuation	\$0.77/\$100
Mobile Homes	\$0.83/\$100 of assessed valuation	\$0.77/\$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	\$0.77/\$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

Value of Home/Property

Tax Rate	then your		then your		then your		then your		then your		then your		then your		then your		then your		then your	
	If your 2020 Value was, \$	2021 Average Value is... \$	If your 2020 Value was, \$	2021 Average Value is... \$	If your 2020 Value was, \$	2021 Average Value is... \$	If your 2020 Value was, \$	2021 Average Value is... \$	If your 2020 Value was, \$	2021 Average Value is... \$	If your 2020 Value was, \$	2021 Average Value is... \$	If your 2020 Value was, \$	2021 Average Value is... \$	If your 2020 Value was, \$	2021 Average Value is... \$	If your 2020 Value was, \$	2021 Average Value is... \$	If your 2020 Value was, \$	2021 Average Value is... \$
0.69	1,035.00	1,242.00	1,380.00	1,656.00	1,725.00	2,070.00	2,070.00	2,484.00	2,415.00	2,898.00	2,760.00	3,312.00	3,105.00	3,726.00	3,450.00	4,140.00	3,795.00	4,554.00	4,140.00	4,968.00
0.70	1,050.00	1,260.00	1,400.00	1,680.00	1,750.00	2,100.00	2,100.00	2,520.00	2,450.00	2,940.00	2,800.00	3,360.00	3,150.00	3,780.00	3,500.00	4,200.00	3,850.00	4,620.00	4,200.00	5,040.00
0.71	1,065.00	1,278.00	1,420.00	1,704.00	1,775.00	2,130.00	2,130.00	2,556.00	2,485.00	2,982.00	2,840.00	3,408.00	3,195.00	3,834.00	3,550.00	4,260.00	3,905.00	4,686.00	4,260.00	5,112.00
0.72	1,080.00	1,296.00	1,440.00	1,728.00	1,800.00	2,160.00	2,160.00	2,592.00	2,520.00	3,024.00	2,880.00	3,456.00	3,240.00	3,888.00	3,600.00	4,320.00	3,960.00	4,752.00	4,320.00	5,184.00
0.73	1,095.00	1,314.00	1,460.00	1,752.00	1,825.00	2,190.00	2,190.00	2,628.00	2,555.00	3,066.00	2,920.00	3,504.00	3,285.00	3,942.00	3,650.00	4,380.00	4,015.00	4,818.00	4,380.00	5,256.00
0.74	1,110.00	1,332.00	1,480.00	1,776.00	1,850.00	2,220.00	2,220.00	2,664.00	2,590.00	3,108.00	2,960.00	3,552.00	3,330.00	3,996.00	3,700.00	4,440.00	4,070.00	4,884.00	4,440.00	5,328.00
0.75	1,125.00	1,350.00	1,500.00	1,800.00	1,875.00	2,250.00	2,250.00	2,700.00	2,625.00	3,150.00	3,000.00	3,600.00	3,375.00	4,050.00	3,750.00	4,500.00	4,125.00	4,950.00	4,500.00	5,400.00
0.76	1,140.00	1,368.00	1,520.00	1,824.00	1,900.00	2,280.00	2,280.00	2,736.00	2,660.00	3,192.00	3,040.00	3,648.00	3,420.00	4,104.00	3,800.00	4,560.00	4,180.00	5,016.00	4,560.00	5,472.00
0.77	1,155.00	1,386.00	1,540.00	1,848.00	1,925.00	2,310.00	2,310.00	2,772.00	2,695.00	3,234.00	3,080.00	3,696.00	3,465.00	4,158.00	3,850.00	4,620.00	4,235.00	5,082.00	4,620.00	5,544.00
0.78	1,170.00	1,404.00	1,560.00	1,872.00	1,950.00	2,340.00	2,340.00	2,808.00	2,730.00	3,276.00	3,120.00	3,744.00	3,510.00	4,212.00	3,900.00	4,680.00	4,290.00	5,148.00	4,680.00	5,616.00
0.79	1,185.00	1,422.00	1,580.00	1,896.00	1,975.00	2,370.00	2,370.00	2,844.00	2,765.00	3,318.00	3,160.00	3,792.00	3,555.00	4,266.00	3,950.00	4,740.00	4,345.00	5,214.00	4,740.00	5,688.00
0.80	1,200.00	1,440.00	1,600.00	1,920.00	2,000.00	2,400.00	2,400.00	2,880.00	2,800.00	3,360.00	3,200.00	3,840.00	3,600.00	4,320.00	4,000.00	4,800.00	4,400.00	5,280.00	4,800.00	5,760.00
0.81	1,215.00	1,458.00	1,620.00	1,944.00	2,025.00	2,430.00	2,430.00	2,916.00	2,835.00	3,402.00	3,240.00	3,888.00	3,645.00	4,374.00	4,050.00	4,860.00	4,455.00	5,346.00	4,860.00	5,832.00
0.82	1,230.00	1,476.00	1,640.00	1,968.00	2,050.00	2,460.00	2,460.00	2,952.00	2,870.00	3,444.00	3,280.00	3,936.00	3,690.00	4,428.00	4,100.00	4,920.00	4,510.00	5,412.00	4,920.00	5,904.00
0.83	1,245.00	1,494.00	1,660.00	1,992.00	2,075.00	2,490.00	2,490.00	2,988.00	2,905.00	3,486.00	3,320.00	3,984.00	3,735.00	4,482.00	4,150.00	4,980.00	4,565.00	5,478.00	4,980.00	5,976.00
0.84	1,260.00	1,512.00	1,680.00	2,016.00	2,100.00	2,520.00	2,520.00	3,024.00	2,940.00	3,528.00	3,360.00	4,032.00	3,780.00	4,536.00	4,200.00	5,040.00	4,620.00	5,544.00	5,040.00	6,048.00
0.85	1,275.00	1,530.00	1,700.00	2,040.00	2,125.00	2,550.00	2,550.00	3,060.00	2,975.00	3,570.00	3,400.00	4,080.00	3,825.00	4,590.00	4,250.00	5,100.00	4,675.00	5,610.00	5,100.00	6,120.00
0.86	1,290.00	1,548.00	1,720.00	2,064.00	2,150.00	2,580.00	2,580.00	3,096.00	3,010.00	3,612.00	3,440.00	4,128.00	3,870.00	4,644.00	4,300.00	5,160.00	4,730.00	5,676.00	5,160.00	6,192.00
0.87	1,305.00	1,566.00	1,740.00	2,088.00	2,175.00	2,610.00	2,610.00	3,132.00	3,045.00	3,654.00	3,480.00	4,176.00	3,915.00	4,698.00	4,350.00	5,220.00	4,785.00	5,742.00	5,220.00	6,264.00
0.88	1,320.00	1,584.00	1,760.00	2,112.00	2,200.00	2,640.00	2,640.00	3,168.00	3,080.00	3,696.00	3,520.00	4,224.00	3,960.00	4,752.00	4,400.00	5,280.00	4,840.00	5,808.00	5,280.00	6,336.00
0.89	1,335.00	1,602.00	1,780.00	2,136.00	2,225.00	2,670.00	2,670.00	3,204.00	3,115.00	3,738.00	3,560.00	4,272.00	4,005.00	4,806.00	4,450.00	5,340.00	4,895.00	5,874.00	5,340.00	6,408.00

Annual Increase to Taxpayer at \$0.08 increase	141.00	188.00	235.00	282.00	329.00	376.00	423.00	470.00	517.00	564.00
Twice a year billing amount	70.50	94.00	117.50	141.00	164.50	188.00	211.50	235.00	258.50	282.00

Equalized Rate
\$0.08 increase
Current Rate