



COUNTY OF WASHINGTON, VIRGINIA

BOARD OF SUPERVISORS MEETING AGENDA

MAY 12, 2005 RECESSED MEETING

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Item	Time	Topic	Presenter
1.	5:30	Call to Order and Welcome	John Roberts
2.	5:30	Invocation and Pledge of Allegiance – Phillip McCall	
3.	5:30	<u>Statement of Purpose of Public Hearing:</u> <i>This public hearing is being conducted pursuant to Section 58.1-3321 of the 1950 Code of Virginia as amended for the purpose of permitting public comment upon the proposed tax increase to be effective beginning in County Fiscal Year 2005-2006 as a result of the general reassessment of real property undertaken in Calendar Year 2005.</i> <i>Those wishing to address the Board of Supervisors on this matter should do so from the Podium when the Chairman calls your name. Speakers will be called in the order of the sign-up sheets that were available in the rear of the Meeting Room prior to this public hearing. Please re-state your name and the name of the organization you represent, if any, prior to beginning your comments. Please limit your comments to matters pertaining to the purpose of this public hearing. We ask that you also limit your comments to three minutes so others may have a chance to speak.</i>	Mark Reeter
4.	5:35	Public Hearing Opens	
5.	6:30	Public Hearing Closes	
6.	6:30	Recess to 7:00 PM Public Hearing on Proposed and Recommended County Operating Budget for Fiscal Year 2005-2006	

1950 Code of Virginia

§ 58.1-3321. Effect on rate when assessment results in tax increase; public hearings.

A. When any annual assessment, biennial assessment or general reassessment of real property by a county, city or town would result in an increase of 1 percent or more in the total real property tax levied, such county, city, or town shall reduce its rate of levy for the forthcoming tax year so as to cause such rate of levy to produce no more than 101 percent of the previous year's real property tax levies, unless subsection B of this section is complied with, which rate shall be determined by multiplying the previous year's total real property tax levies by 101 percent and dividing the product by the forthcoming tax year's total real property assessed value. An additional assessment or reassessment due to the construction of new or other improvements, including those improvements and changes set forth in § 58.1-3285, to the property shall not be an annual assessment or general reassessment within the meaning of this section, nor shall the assessed value of such improvements be included in calculating the new tax levy for purposes of this section. Special levies shall not be included in any calculations provided for under this section.

B. The governing body of a county, city, or town may, after conducting a public hearing, which shall not be held at the same time as the annual budget hearing, increase the rate above the reduced rate required in subsection A above if any such increase is deemed to be necessary by such governing body.

Notice of the public hearing shall be given at least seven days before the date of such hearing by the publication of a notice in at least one newspaper of general circulation in such county or city. Such notice shall be at least the size of one-eighth page of a standard size or a tabloid size newspaper, and the headline in the advertisement shall be in a type no smaller than 18-point. The notice shall not be placed in that portion, if any, of the newspaper reserved for legal notices and classified advertisements. The notice shall be in the following form and contain the following information, in addition to such other information as the local governing body may elect to include:

NOTICE OF PROPOSED REAL PROPERTY TAX INCREASE

The (name of the county, city or town) 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 . . . /t . 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 \$. . . per \$100 of assessed value. This rate will be known as the "lowered tax rate."

3. Effective Rate Increase: The (name of the county, city or town) proposes to adopt a tax rate of \$. . . per \$100 of assessed value. The difference between the lowered tax rate and the proposed rate would be \$./t . . . per \$100, or . . . 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 (name of county, city or town) will exceed last year's by . . . percent.

A public hearing on the increase will be held on (date and time) at (meeting place).

C. All hearings shall be open to the public. The governing body shall permit persons desiring to be heard an opportunity to present oral testimony within such reasonable time limits as shall be determined by the governing body.

D. The provisions of this section shall not be applicable to the assessment of public service corporation property by the State Corporation Commission.

E. Notwithstanding other provisions of general or special law, the tax rate for taxes due on or before June 30 of each year, may be fixed on or before April 15 of that tax year.



NOTICE OF PROPOSED REAL PROPERTY TAX INCREASE

WASHINGTON COUNTY, VIRGINIA

Pursuant to Section 58.1-3321, Code of Virginia (1950), as mentioned, notice is hereby given that the County of Washington, Virginia proposes to increase property tax levies.

1. **Assessment Increase:** The 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 15.4 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 .52 per \$100 of assessed value. This rate will be known as the "lowered tax rate."
3. **Effective Rate Increase:** The County of Washington proposes to adopt a tax rate of .60 per \$100 of assessed value. The difference between the lowered tax rate and the proposed tax rate would be a .08 per \$100 or 15.4 percent. The 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 the County of Washington will exceed last year's by 4.3 percent.

A public hearing on the increase will be held on Thursday, May 12, 2005 at 5:30 p.m. in the Board of Supervisors meeting room, located at 205 Academy Drive in Abingdon, Virginia. All citizens have the right to attend the public hearing and share their views on the proposed real property tax increase within such reasonable time limits as shall be established by the Board of Supervisors. The Board of Supervisors is not obligated to adopt the proposed tax rates, but may modify them, as it deems necessary. The County Administrator's Recommended Operating Budget for Fiscal Year 2005-2006 is based on an adopted tax rate of .60 per \$100 of assessed value.

Mark K. Reeter
County Administrator