## **BOOK 32**

### VIRGINIA:

At a regular meeting of the Board of Supervisors of Amherst County held at the Amherst County High School thereof on Wednesday, the 16<sup>th</sup> day of April, 2008 at 7:00 p.m. at which the following members were present and absent:

### **BOARD OF SUPERVISORS:**

PRESENT: Mr. V. Wood ABSENT: None

Mr. L. Parrish Mr. D. Kidd Mr. C. Adams Mr. R. Vandall

# IN RE: PUBLIC HEARING PROPOSED REAL PROPERTY TAX INCREASE

Mr. Wood called the public hearing to order as advertised for notice of the County real estate tax increase and asked all present to observe a few moments of silence as this is the anniversary of the Virginia Tech tragedy.

#### NOTICE OF PROPOSED REAL PROPERTY TAX INCREASE

The County of Amherst 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 49.79 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 \$0.43 per \$100 of assessed value. This rate will be known as the "lowered tax rate."
- 3. Effective Rate Increase: The County of Amherst proposes to adopt a tax rate of \$0.54 per \$100 of assessed value. The difference between the lowered tax rate and the proposed rate would be \$0.11 per \$100, or 26 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 Amherst County will exceed last year's by 8 percent.

A public hearing on the increase will be held on April 14, 2008 at 7:00 PM at the Amherst County High School, located at 139 Lancer Lane, Amherst, VA.

- 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.

Accommodations for persons with a disability will be made by this office, if notified a minimum of five (5) working days prior to the hearing date.

Telephone: 434.946.9400 or TDD: 434.946.9335

Irene Allen – disagreed with real estate reassessment.

Margaret Leggett – School Board member expressed appreciation for Board's support of Public Schools.

Delmas Campbell – expressed disagreement with recent reassessment.

Barbara Stokes – 2563 Elon Rd – disagrees with proposed tax increase.

Becky Garrett - Elon area - disagrees with proposed tax increase

Larry Wolf – 1048 Gidsville Rd. suggested consideration of alternative methods and philosophies for county taxation.

Mark Labadie - 1280 Gidsville Rd. - addressed concerns of wasteful county spending.

Gary Jennings – urged control of increased spending and requested decreased local taxes.

Scott Brown – Long Branch Drive – supports lower tax rate than proposed.

Patricia Callahan – supports reduced real estate taxes.

Dr. John Walker – School Superintendent – thanked Supervisors for continued support of school system and provided information about school projects activities, and educational programs that have been cooperatively achieved with School Board and Board of Supervisor cooperation.

Barry Thompson – Waugh's Ferry Road – discussed unfairness of land use taxation program and provided statistical data to support his argument. He suggested an open forum for County wide discussion of the land use program.

There were no other speakers and the public hearing was closed.

## **IN RE: ADJOURNMENT**

On motion of Mr. Parrish, seconded by Mr. Kidd and with the following vote, the Board of Supervisors adjourned.

AYE: Mr. V. Wood, Mr. L. Parrish, Mr. C. Adams, Mr. D. Kidd and Mr. R. Vandall

NAY: None

Vernon L. Wood, Chairman
Amherst County Board of Supervisors

Rodney E. Taylor, County Administrator