



Amherst County Board of Supervisors  
County Resolution No. 2018-0009-R

**For consideration on May 1, 2018**

**A RESOLUTION, NO. 2018-0009-R**

A resolution, establishing County tax rates for Fiscal Year 2018-2019.

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Approved as to form by the County Attorney

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**BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF AMHERST, VIRGINIA:**

**I. That the Amherst County Board of Supervisors ("Board") establishes the tax rates for the 2018-2019 fiscal year, as follows:**

**WHEREAS**, the County Administrator has submitted to the Amherst County Board of Supervisors a proposed annual budget for the County for fiscal year 2018-2019 ("County Budget"), beginning July 1, 2018; and

**WHEREAS**, the County Budget contains both estimated expenditures and projected revenues; and

**WHEREAS**, the County annually establishes applicable tax rates as part of development of the County Budget; and

**WHEREAS**, the Board has reviewed the proposed County Budget and has been apprised of the availability of funds to support the proposed expenditures; and

**WHEREAS**, the Board held a public hearing, properly noticed in accordance with Virginia law, on the proposed fiscal year 2019 County Budget, including the proposed tax rates, on April 17, 2018; and

**WHEREAS**, the Board now intends to adopt the fiscal year 2018-2019 General Fund budget and establish the tax rates for fiscal year 2018-2019.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF AMHERST, VIRGINIA:**

That the Amherst County Board of Supervisors establishes the fiscal year 2018-2019 tax rates as follows:

|             |                                     |
|-------------|-------------------------------------|
| Real Estate | \$ .61 per \$100 of assessed value. |
|-------------|-------------------------------------|

|                   |                                 |
|-------------------|---------------------------------|
| Personal Property | \$3.45 per \$100 assessed value |
| Machinery & Tools | \$2.00 per \$100 assessed value |
| Merchants Capital | \$3.95 per \$100 assessed value |

Consumer Utility  
Electric

|             |   |
|-------------|---|
| Residential | 20% of the minimum monthly charge plus \$.015508 per kWh consumed not to exceed \$3.00 monthly  |
| Commercial  | 20% of the minimum monthly charge plus \$.014214 per kWh consumed not to exceed \$20.00 monthly |

Natural Gas

|             |   |
|-------------|---|
| Residential | 20% of the minimum monthly charge plus \$0.1867 per CCF consumed not to exceed \$3.00 monthly   |
| Commercial  | 20% of the minimum monthly charge plus \$0.15566 per CCF consumed not to exceed \$20.00 monthly |

|             |    |
|-------------|----|
| Meals Tax   | 4% |
| Lodging Tax | 5% |

Motor Vehicle License Fee:

|            |         |
|------------|---------|
| Auto       | \$25.00 |
| Motorcycle | \$11.00 |
| Trailers   | \$ 8.00 |

National Guard License Fee \$12.50

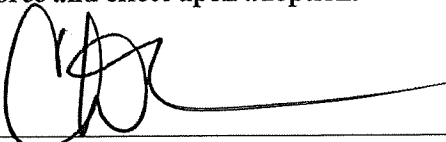
Consumer Communication Tax: 5% of monthly charge

**BE IT FURTHER RESOLVED:**

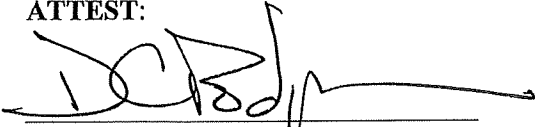
That such tax rates shall be applied and such charges assessed consistently and pursuant to Virginia law within the County, and that the revenues derived shall be appropriated by the Board in accordance with Virginia law.

**II. That this resolution shall be in force and effect upon adoption.**

Adopted this 1st day of May, 2018.

  
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Claudia D. Tucker, Chair  
Board of Supervisors of the County of Amherst, Virginia

**ATTEST:**

  
\_\_\_\_\_  
Dean C. Rodgers, Clerk  
Board of Supervisors of the County of Amherst, Virginia

Ayes 4

Nays 1

Abstentions 0