



Amherst County Board of Supervisors
County Resolution No. 2020-0001-R

For consideration on January 9, 2020

A RESOLUTION, NO. 2020-0001-R

A resolution, supporting Equal Taxing Authority for Virginia Counties

Approved as to form and legality by the County Attorney

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

**I. That the Amherst County Board of Supervisors supports the Equal
Taxing Authority for Virginia Counties as follows:**

WHEREAS, under the Code of Virginia county governments have less authority to raise revenues to meet their responsibilities than do cities and towns, and

WHEREAS, limitations on counties' ability to raise revenues from diverse sources result in an over-reliance on real property taxes to fund basic services of local government; and

WHEREAS, counties are limited in their ability to raise revenues from meals, cigarette, transient occupancy, and admissions taxes that are available to cities and towns; and

WHEREAS, providing counties equal taxing authority merely provides local boards of supervisors the ability to levy the same taxes that may already be imposed by city councils; and

WHEREAS, county governments have the same responsibility as cities for the funding of and meeting state requirements for core services, such as K-12 education, public safety, social services, and public health; and

WHEREAS, relying too heavily on one source of revenue leaves counties vulnerable to downturns in the real estate market and population shifts; and

WHEREAS, additional tools to raise revenues would allow counties options to invest the necessary additional funds to respond to modern-day challenges, such as enhancing election cybersecurity; providing mental health treatment in jails; addressing substance abuse; maintaining

vital infrastructure, such as water and sewer systems; and implementing Next-Generation 911 technology; and

WHEREAS, state enabling legislation is required to provide counties with this additional taxing authority; and

WHEREAS, each locality is best positioned to determine the appropriate mix of revenue sources to meet local needs.

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

That the Board of Supervisors of Amherst County does hereby resolve and express its support and desire for the Virginia General Assembly to enact such legislation as is necessary to authorize Virginia counties to exercise additional taxing authority equal to that of cities and towns.

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

Adopted this 9th day of January, 2020.



CLAUDIA D. TUCKER Chairman
Amherst County Board of Supervisors

ATTEST:



Dean C. Rodgers, Clerk
Amherst County Board of Supervisors

Ayes 5

Nays 0

Abstentions 0