



Amherst County Board of Supervisors
County Resolution No. 2023-12-R

For consideration on May 8, 2023

A RESOLUTION, NO. 2023-12-R

A resolution, establishing County tax rates for Fiscal Year 2023-2024.

Approved as to form 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 (“Board”) establishes the tax rates for the 2023-2024 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 2023-2024 (“County Budget”), beginning July 1, 2023; 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 2024 County Budget, including the proposed tax rates, on May 1, 2023; and

WHEREAS, the Board now intends to adopt the fiscal year 2023-2024 General Fund budget and establish the tax rates for fiscal year 2023-2024.

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 2023-2024 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

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 8th day of May, 2023.



Tom Martin, Chair
Board of Supervisors of the County of Amherst, Virginia

ATTEST:



Jeremy S. Bryant, Clerk
Board of Supervisors of the County of Amherst, Virginia

Ayes 5

Nays 0

Abstentions 0