

BOARD OF SUPERVISORS  
COUNTY OF STAFFORD  
STAFFORD, VIRGINIA

RESOLUTION

At a regular meeting of the Stafford County Board of Supervisors (the Board) held in the Board Chambers, George L. Gordon, Jr., Government Center, Stafford, Virginia, on the 18<sup>th</sup> day of April, 2023:

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<u>MEMBERS:</u>	<u>VOTE:</u>
Dr. R. Pamela Yeung, Chairman	Yes
Thomas C. Coen, Vice Chairman	Yes
Tinesha O. Allen	Yes
Meg Bohmke	Yes
Darrell E. English	Yes
Monica L. Gary	Yes
Crystal L. Vanuch	Yes

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On motion of Mr. English, seconded by Ms. Bohmke, which carried by a vote of 7 to 0, the following was adopted:

A RESOLUTION TO ESTABLISH THE CALENDAR YEAR (CY) 2023  
PERSONAL PROPERTY TAX RATES AND OTHER CERTAIN TAX  
RATES

WHEREAS, the Virginia Code requires the Board establish a levy for certain taxes each calendar year; and

WHEREAS, a public hearing on the proposed calendar year 2023 tax rates was held on April 4, 2023, at the 7:00 P.M. meeting, at the George L. Gordon, Jr. Government Center, located at 1300 Courthouse Road, Stafford, Virginia; and

WHEREAS, the Commissioner of the Revenue and the Treasurer require the timely establishment of tax levies to allow time for tax bills to be processed and received by citizens; and

WHEREAS, the Board carefully considered the recommendation of staff, and the public testimony, if any, received at the public hearing;


NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this the 18<sup>th</sup> day of April, 2023, that the following tax rates be and they hereby are established for the calendar year beginning January 1, 2023:

<u>Classification</u>	<u>Rate Per \$100 of Assessed Value</u>
Tangible personal property (Section 58.1-3500, Code of Virginia (1950), as amended.) Includes all other classifications of personal property not specifically enumerated.	5.49
Personal property—classification of vehicles provided in Section 58.1-3506(A)(48), Code of Virginia (1950), as amended.* <i>(Category only authorized through December 31, 2024.)</i>	4.49 <u>5.49</u>
Boats or watercraft (Section 58.1-3506(A)(1.a), (1.b), (12), (28), (29), Code of Virginia (1950), as amended.)	.0001
Motor vehicles specially equipped for the disabled (Section 58.1-3506(A)(14), Code of Virginia (1950), as amended.)	.10
Personal property—Fire & Rescue volunteers (Section 58.1-3506(A)(15), (16), Code of Virginia (1950), as amended.)	.0001
Camping trailers and recreational vehicles (Section 58.1-3506(A) (18), (30), Code of Virginia (1950), as amended.)	5.49
One motor vehicle owned and regularly used by a veteran who has either lost, or lost the use of, one or both legs, or an arm or a hand, or who is blind or who is permanently and totally disabled as certified by the Department of Veterans Services. In order to qualify, the veteran shall provide a written statement to the commissioner of the revenue from the Department of Veterans Services that the veteran has been so designated or classified by the Department of Veterans Services as to meet the requirements of this section, and that his disability is service-connected. For purposes of this section, a disabled veteran is blind if he meets the provisions of § 46.2-100 (Section 58.1-3506(A)(19), Code of Virginia (1950), as amended.)	.0001
Motor carrier transportation involved in interstate commerce (Section 58.1-3506(A)(25), Code of Virginia (1950), as amended.)	.0001
All tangible personal property employed in a trade or business other than that described in Virginia Code §§ 58.1-3503(A)(1) through (A)(18), except for subdivision (A)(17) (Section 58.1-3506(A)(26), Code of Virginia (1950), as amended.)	5.49
Programmable computer equipment and peripherals employed in a trade or business (Section 58.1-3506(A)(27), Code of Virginia (1950), as amended.)	5.49
Personal property—Sheriff's Deputy volunteers (Section 58.1-3506(A)(32), Code of Virginia (1950), as amended.)	.0001

Machinery and tools (Section 58.1-3507, Code of Virginia (1950), as amended.)	.0001
Merchants' capital (Section 58.1-3509, Code of Virginia (1950), as amended.) Includes all other classifications of Merchants' capital not specifically enumerated.	.50
Merchants' capital of wholesale distribution centers that have warehouses over 100,000 square feet (Section 58.1-3510.01, Code of Virginia (1950), as amended.)	.0001
Merchants' capital of pharmaceutical wholesalers (Section 58.1-3510.01, Code of Virginia (1950), as amended.)	.0001
Computer equipment and peripherals used in a data center (Section 58.1-3506(A)(43), Code of Virginia (1950), as amended.)	1.25
Aircrafts (Section 58.1-3506(A)(2), (3), (4), (5), Code of Virginia (1950), as amended.)	.0001
Garrisonville Road Service District (Section 15.2-2403(6), Code of Virginia (1950), as amended.)	0.068
Warrenton Road Service District (Section 15.2-2403(6), Code of Virginia (1950), as amended.)	.000
Lake Arrowhead Service District (Section 15.2-2403(6), Code of Virginia (1950), as amended.)	0.07
Lake Carroll Service District (Section 15.2-2403(6), Code of Virginia (1950), as amended.)	0.24
Hidden Lake Service District (Section 15.2-2403(6), Code of Virginia (1950), as amended.)	0.28
Hartlake Special Service District (Section 15.2-2403(6), Code of Virginia (1950), as amended.)	.00
Lynhaven Lane Service District (Section 15.2-2403(6), Code of Virginia (1950), as amended.)	0.12

\* The tax rate for personal property is based on the assessed value, which is established at 50% of the estimated fair market value. The effective tax rate for vehicles would be stated as \$3.05 per \$100 of the estimated fair market value.

A Copy, teste:

  
Randy E. Vosburg  
County Administrator