

# Clarke County Board of Supervisors Clarke County School Board Budget & Tax Rate Public Hearing Agenda

Main Meeting Room Berryville / Clarke County Government Center 101 Chalmers Court, 2<sup>nd</sup> Floor, Berryville, Virginia

Item

# **April 5, 2016**

Packet Page

# Public Hearing 7:30 PM

- 1. Call To Order
- 2. Adoption Of Agenda
- 3. PH 16-11 FY2017 Budget Public Hearing
- 4. PH 16-12 CY2016 Tax Rate Public Hearing
- 5. Adjournment

Note: The order in which Agenda items are considered may be changed to assure that public hearings are started as close as possible to the scheduled time

Page 1 of 1

## PUBLIC HEARING NOTICE (PH 16-11)

# CLARKE COUNTY PROPOSED BUDGET

## FOR THE FISCAL YEAR COMMENCING JULY 1, 2016 AND ENDING JUNE 30, 2017

The Clarke County Board of Supervisors will hold a public hearing on Tuesday, April 5, 2016 at 7:30 pm, or as soon thereafter as the matter may be heard, in the Berryville Clarke County Government Center Main Meeting Room, 101 Chalmers Court, 2nd Floor, Berryville, VA, to consider the following matter:

This budget has been prepared on the basis of the estimates and requests submitted to the Board of Supervisors by the several officers and department heads of this County including the Clarke County Public Schools. Any citizen of the County shall have the right to attend said hearing and comment on the budget. Written copies of statements made at public hearings are requested but not required. Information relative to the complete budget is available for public inspection in the Office of the Clarke County Administrator during regular working hours, and at www.clarkecounty.gov.

This budget is prepared and published for informative and fiscal planning purposes only. The inclusion in the budget of any item does not constitute an obligation or commitment on the part of the Board of Supervisors of this County to appropriate any funds for that item.

	FY15 Original Budget	FY15 Audited Actual	FY16 Adopted Budget	FY16 Revised Budget	FY17 Proposed Budget	Variance 17 Proposed- 16 Adopted
EXPENDITURE						
Board of Supervisors	57,806	53,614	58,964	59,564	60,176	1,212
County Administrator	287,396	306,242	300,415	300,415	306,335	5,920
Legal Services	71,846	24,152	70,000	70,000	35,000	(35,000)
Commissioner of Revenue	200,607	199,654	203,717	203,717	204,916	1,199
Assessor	3,500	3,500	3,500	3,500	3,500	-
Treasurer	262,208	265,484	268,891	268,891	274,335	5,444
Information Technology	256,465	261,036	280,244	280,244	294,840	14,596
Electoral Board	32,379	21,360	43,308	43,308	40,980	(2,328)
General Registrar	69,651	69,244	72,797	72,797	73,970	1,173
Circuit Court	12,680	10,681	12,680	12,680	12,180	(500)
General District Court	3,980	5,621	3,700	3,700	4,420	720
Magistrate	400	147	400	400	200	(200)
Juvenile & Domestic Court	5,971	4,942	2,990	2,990	3,500	510
Clerk of the Circuit Court	243,897	244,350	248,563	248,563	251,574	3,011
Victim/Witness Coordinator	40,189	39,808	41,976	41,976	40,918	(1,058)
Blue Ridge Legal Services	1,500	1,500	1,500	1,500	1,500	
Regional Court Services	4,494	4,494	4,494	4,494	4,494	-
Commonwealth Attorney	264,404	273,579	269,236	269,236	326,868	57,632
Commonwealth Attorney Grants	40,479	32,521	40,754	40,754	28,995	(11,759)

	FY15	FY15	FY16	FY16	FY17	Variance
	Original	Audited	Adopted	Revised	Proposed	17 Proposed-
	Budget	Actual	Budget	Budget	Budget	16 Adopted
Sheriff	2,091,339	2,113,093	2,162,805	2,172,027	2,243,450	80,645
Sheriff's Grants	50,190	18,620	15,181	21,181	26,433	11,252
Criminal Justice Training Center	19,185	18,720	18,582	18,582	19,593	1,011
Drug Task Force	12,500	11,258	12,500	12,500	12,500	-
Emergency Medical Services	648,912	589,494	621,643	621,643	767,392	145,749
Volunteer Fire Companies	66,652	78,706	66,652	66,652	140,485	73,833
Blue Ridge Volunteer Fire	51,500	51,675	51,742	51,742	51,200	(542)
Boyce Volunteer Fire	52,500	52,177	52,264	52,264	51,900	(364)
Enders Volunteer Fire	78,500	77,814	77,927	77,927	77,200	(727)
Lord Fairfax Emergency Medical	5,422	5,422	5,422	5,422	5,422	-
Forestry Service	2,712	2,712	2,712	2,712	2,712	
Regional Jail	562,301	566,954	515,422	520,768	512,000	(3,422)
Juvenile Detention Service	38,854	39,077	31,008	31,008	22,595	(8,413)
Probation Office	925	170	800	800	800	
Building Inspections	139,585	149,781	144,092	144,092	172,409	28,317
Animal Control	94,084	97,433	128,744	128,744	117,557	(11,187)
Medical Examiner & Indigent Burial	1,000	573	1,000	1,000	1,000	
Refuse Disposal	168,000	103,668	100,000	100,000	175,500	75,500
Litter Control	6,171	5,268	3,000	3,000	5,310	2,310
Sanitation	72,000	179,786	162,377	162,377	240,750	78,373
Buildings & Grounds	734,077	714,480	824,209	824,209	873,187	48,978
Local Health Department	205,000	205,000	218,594	218,594	220,000	1,406
Our Health	5,000	5,000	5,000	5,000	5,000	-
N Shen Valley Subst Abuse Coal	-	-	-	15,000	15,000	15,000
Northwestern Community Services	85,000	85,000	88,000	88,000	88,000	
Concern Hotline	750	750	750	750	750	-
NW Works (Disabilities)	750	750	1,000	1,000	1,000	
Shenandoah Area Agency on Aging	40,000	40,000	40,000	40,000	40,000	-
Virginia Regional Transit	19,302	19,302	19,302	19,302	19,302	
FISH (human services)		4	1,000	1,000	1,000	-
Laurel Center (Women's Shelter)	2,000	2,000	2,000	2,000	2,000	-
Access Independence (Disabilities)	750	750	750	750	750	-
Lord Fairfax Community College	17,534	17,534	15,580	15,580	16,441	861
Parks Administration	369,940	364,759	391,613	392,213	407,878	16,265
Recreation Center	103,870	102,466	102,423	102,423	106,143	3,720
Swimming Pool	87,958	65,294	87,154	87,154	83,756	(3,399)
Concession Stand	16,000	11,600	14,841	14,841	15,301	460
Parks Programs	249,120	213,566	254,084	254,084	252,310	(1,774)

	FY15 Original Budget	FY15 Audited Actual	FY16 Adopted Budget	FY16 Revised Budget	FY17 Proposed Budget	Variance 17 Proposed- 16 Adopted	
Barns of Rose Hill (arts)			5,000	5,000	5,000		
Virginia Commission for Arts	10,000	10,000	10,000	10,000	10,000	-	
Regional Library	185,000	185,000	190,000	190,000	206,513	16,513	
Planning Administration	337,522	372,007	379,873	379,873	412,612	32,739	
Rain Barrel Project	1,080	1,360	200	200		(200)	
Help With Housing	5,400	5,400	5,400	5,400	5,400	-	
Board of Zoning Appeals	3,470	608	3,470	3,470	3,270	(200)	
Office of Economic Development	105,938	57,108	109,544	109,544	80,000	(29,544)	
Berryville Development Authority	6,100	432	4,100	4,100	2,000	(2,100)	
Small Business Development Center	1,500	1,500	1,500	1,500	1.500	,-,,	
Blandy Experimental Farm	3,000	3,000	3,000	3,000	3,000		
Planning Commission	20,000	7,736	22,250	22,250	9,639	(12,611)	
Board of Septic Appeals	1,000	1,826	720	720	1.016	296	
Historic Preservation Commission	26,300	23,092	8,000	8,000	11,400	3,400	
NSV Regional Planning District Commission	5,776	5,776	7,329	7,329	7.384	55	
Regional Airport	2,500	2,500	2,500	2,500	2,500	*	
Friends of the Shenandoah	3,000	3,000	3,000	3,000	3,000		
Water Quality Management	30,000	30,000	30,000	30,000	30,000		
Soil & Water Conservation	5,000	5,000	5,000	5,000	5,000	-	
Biosolids Application	15,761	8,882	14,459	14,459	10,028	(4,431)	
Cooperative Extension	40,000	38,289	40,736	40,736	42,202	1.466	
Northern Virginia 4-H Center	2,300	2,300	2,300	2,300	2,300	-	
Non-Departmental Contingency	215,000		182,000	166,178	70,000	(112,000)	
Social Services	1,338,165	1,390,820	1,445,745	1,445,745	1,546,124	100,379	
School Operations	21,447,660	20,556,016	21,537,710	21,537,710	22,137,428	599,718	
School Food Service Fund	782,343	782,542	820,245	820,245	838,400	18,155	
Comprehensive Services Act	607,000	689,468	972,948	972.948	1,097,426	124,478	
Public Safety Fund		240,619	*	·			
Conservation Easement	15,000	414,271	30,000	30,000	30,000		
Shenandoah Farms Sanitary District	-		-	-	20,000	20,000	
General Capital Improvements	1,040,830	1,381,459	735,930	735,930	925,600	189,670	
School Capital Improvements	852,179	1,674,194	852,000	852,000	4,412,000	3,560,000	
General Debt Service	420,700	511,465	345,700	345,700	251,700	(94,000)	
School Debt Service	3,867,648	3,867,648	3,846,945	3,846,945	3,815,812	(31,133)	
Joint Administrative Services	551,038	568,636	577,953	577,953	592,619	14,666	
Unemployment Compensation	25,000	13,785	17,000	17,000	17,000	-	
TOTAL EXPENDITURE	39,932,445	40,688,317	40,380,859	40,401,805	45,370,600	4,989,741	
Local Funds for Schools	16.182,853	15.696,756	16,136,654	16,136,654	20,209,341	4,072,687	

	FY15 Original Budget	FY15 Audited Actual	FY16 Adopted Budget	FY16 Revised Budget	FY17 Proposed Budget	Variance 17 Proposed- 16 Adopted
	buoget	Actual	Budget	bauget	budget	то жоорееи
ESTIMATED REVENUE						
LOCAL REVENUE						
Current Real Estate Taxes	14,135,069	14,407,923	14,208,241	14,208,241	14,500,000	291,759
Delinquent Real Estate Taxes	68,152	69,985	48,189	48,189	50,000	1,811
Proceeds from Delinquent Land Sale	2.	150	-	320	2	4
Public Service Corporation Real Estate	420,772	423,075	419,200	419,200	482,255	63,055
Current Personal Property Taxes	3,739,323	3,957,348	4,023,605	4,023,605	4,475,997	452,392
Delinquent Personal Property Taxes	50,000	4,419	45,000	45,000	64,192	19,192
Mobile Home Taxes	1,036	5,749	876	876	1,099	223
Machinery and Tools Taxes	177,726	176,778	174,014	174,014	164,962	(9,052)
Penalties (All Property Taxes)	122,849	150,399	132,583	132,583	134,147	1,564
Interest (All Property Taxes)	96,740	174,343	110,189	110,189	131,901	21,712
Administrative Costs Deling	11,541	10,796	12,235	12,235	12,360	125
DMV Stop Fee	*	425	480	480	453	(27)
Credit Card Fees	600	8,327	7,000	7,000	8,327	1,327
Sales and Use Taxes	760,491	835,222	871,738	871,738	886,732	14,994
Consumer's Utility Taxes	375,203	343,493	379,174	379,174	364,567	(14,607)
Consumption Tax	35,950	36,211	35,950	35,950	34,318	(1,632)
Communications Tax	442,829	391,334	442,829	442,829	430,180	(12,649)
Business License Tax	23,605	27,554	31,136	31,136	31,135	(1)
Franchise License Tax	20,000	_	12,319	12,319	-	(12,319)
Motor Vehicle Licenses	305,225	307,401	298,038	298,038	301,285	3,247
Recordation Taxes	252,845	227,305	252,095	252,095	258,490	6,395
Taxes on Wills	11,254	4.184	11,254	11,254	4,184	(7,070)
Circuit Court Online Land Record Fees	6,034	_	-	(23)	-	2
Transient Occupancy Tax	33,939	32,712	32,618	32,618	32,711	93
Animal Licenses	10,730	11,930	7,683	7,683	11,930	4,247
Animal Shelter Fees - Dogs & Cats	8,459	7,910	10.087	10,087	7,910	(2,177)
Spay & Neuter Fund Distribution	106	81	180	180	125	(55)
Dangerous Dog Registration	_	220		*	-	
Land Use Application Fees Penalties	3,200	3,700	3,600	3,600	3,400	(200)
Land Use Application Fees	400	-	-		24,575	24,575
Transfer Fees	440	425	448	448	444	(4)
Zoning and Subdivision Permits	65,000	67,754	112,166	112,166	67,754	(44,412)
Building Permits	104,353	163,987	152,845	152,845	163,987	11,142
Road Sign Fees		550		-	275	275
New Dwelling Address Fee	1,550	2,730	2,275	2,275	2.275	2.0
Mapping Fee	700	2,750	450	450	-,-,-	(450)
Sign Permits and Inspection Fees	1.493	640	221	221	360	139
Rain Barrel Sales	1,080		200	200	-	(200)

	FY15 Original Budget	FY15 Audited Actual	FY16 Adopted Budget	FY16 Revised Budget	FY17 Proposed Budget	Variance 17 Proposed- 16 Adopted
Weapons Permits	6,000	4,351	5,579	5,579	7,000	1,421
Other permits, fees, and licenses	3,100	900	1,950	1,950	1,900	(50)
Court Fines and Forfeitures	280,000	303,757	250,000	250,000	310,095	60,095
DNA Fees - Blood Test	400	159	261	261	696	435
Courthouse Security Fees	53.812	41,285	52,000	52,000	41,285	(10,715)
E-Ticket Fee		-		-	30,000	30,000
Local Jury Fees	36	-	95	95	-	(95)
Interest on Bank Deposits	31,856	34,658	54,143	54,143	67,802	13,659
Rental of Property	57,772	27,753	7,000	7,000	55,947	48,947
Sheriff's Fees	797	796	797	797	800	3
Commonwealth's Attorney Fees	1,714	1,630	1,743	1,743	1,777	34
Law Library Fee	4	21	-	_	120	_
Court Appointed Attorney	1,027	912	1.174	1,174	1,228	54
Central Alarm - Berryville	2,000	2,000	2,000	2,000	2,000	-
Fees for Ambulance & Rescue Services	25,000	69,705	275,000	275,000	325,000	50,000
Jail Processing Fee	1,500	1,376	1,779	1,779	1,890	111
Revenue from Shared Costs - Berryville	67,918	67,920	67,777	67,777	79,637	11,860
Wireless E-911	39,285	42,887	37,610	37,610	46,009	8,399
Humane Foundation Contribution	25,000	25,000	25,000	25,000	25,000	2
Recycling Rebate	45,769	38,013	38,013	38,013	20,011	(18,002)
Recreation Center Fees	39,007	33,900	35,042	35,042	34,995	(47)
Swimming Pool Fees	86,991	80,708	76,420	76,420	73,845	(2,575)
Parks Programs Fees	275,000	293,684	265,000	265,000	275,000	10,000
Concession Stand Revenue	16,000	12,475	15,000	15,000	12,500	(2,500)
Sale of Maps, Surveys, etc.		1,200	-	-	650	650
Sale of Publications	25	60	25	25	35	10
Zoning Research Fees	75	-	-	-	1,182	1,182
Engineer's Fees	11,360	3,900	10,654	10,654	8,670	(1,984)
Biosolids Application Fees	15,761	9,649	14,458	14,458	10,000	(4,458)
Rebates & Refunds	17,959	18,123	24,772	24,772	24,772	-
Gifts & Donations in Lieu of Taxes	22,933	-	22,933	22,933	-	(22,933)
Donations	2,500	2,948	5,000	5,000	2,750	(2,250)
Sale of Salvage & Surplus Property	3,681	5,601	3,681	3,681	6,075	2,394
Sale of Vehicles	2,777	8,865	2,253	2,253	6,100	3,847
Insurance Adjustments	7,876	625	7,876	7,876	7,876	-
Miscellaneous Revenue	3,096	5,261	3,894	18,894	5,608	1,714
Loan Repayment	3,495	3,495	3,495	3,495	3,495	+
Insurance Recovery	13,754	3,385	13,754	13,754	13,058	(696)
Tsfr from Parks Construction Fund		2,077	-	600		-
Tsfr from Capital Projects - Econ Dev	60,000	60,000	-			-
Welfare - Various		35,353	-	-	-	-

	FY15 Original Budget	FY15 Audited Actual	FY16 Adopted Budget	FY16 Revised Budget	FY17 Proposed Budget	Variance 17 Proposed- 16 Adopted
Comprehensive Services Act - Various	-	8,090			-	
School Operations - Various	381,504	358,170	398,543	398,543	488,927	90,384
School Food Service Fund - Various	520,636	520,972	536,300	536,300	574,420	38,120
Public Safety Fund - Various	-	5,300		-	-	
Conservation Easement Fund - Various		80,432		94	20,000	20,000
Shenandoah Farms Sanitary District Fees		-			20,000	20,000
Parks Construction Fund - Donations	-	3,423		-	-	
General Debt Service - Refunds	-	9,909		-	-	-
School Debt Service - Interest	-	23,844	52,463	52,463	58,075	5,612
Joint Administrative Services - Refunds	3,000	289	3,000	3,000	2,000	(1,000)
LOCAL REVENUE	23,419,110	24,109,924	24,155,402	24,171,002	25,320,440	1,165,038
COMMONWEALTH REVENUE						
Motor Vehicles Carrier's Taxes	24,373	24,896	24,373	24,373	23,382	(991)
Tax on Deeds (Grantor's Tax)	61,801	66,695	53,719	53,719	66,695	12,976
Quarterly Rental Tax	2,796	2,448	3,546	3,546	2,186	(1,360)
Personal Property Tax Relief	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	
Circuit Court Online Land Records	5,666	-		-	-	
Commonwealth's Attorney	187,055	184,443	187,157	187,157	190,218	3,061
Sheriff	750,887	744,184	749,413	749,413	794,608	45,195
Commissioner of Revenue	75,111	74,831	75,178	75,178	76,882	1,704
Treasurer	92,780	91,683	92,369	92,369	94,459	2,090
Medical Examiner	-	221	120		2	
Registrar	38,549	37,253	39,797	39,797	39,797	-
Clerk of the Circuit Court	153,026	159,743	152,728	152,728	155,805	3,077
Litter Control	6,171	6,357	6,171	6,171	5,310	(861)
Other Categorical Aid	2,041	12	430	430	-	(430)
Extradition	*		2,000	2,000	-	(2,000)
Fire Programs Fund	41,652	73,296	42,135	42,135	45,475	3,340
Virginia Commission for the Arts	5,000	5,000	5,000	5,000	5,000	
Historic Preservation Grants	12,000	7,350	-	240	-	-
Welfare - Various	900,754	928,356	981,846	981,846	1,023,207	41,361
School Operations - Various	8,666,412	8,691,636	8,631,798	8,631,798	8,668,432	36,634

	FY15 Original Budget	FY15 Audited Actual	FY16 Adopted Budget	FY16 Revised Budget	FY17 Proposed Budget	Variance 17 Proposed- 16 Adopted
School Lunch Program - State Match	7,707	6,980	8,000	8,000	6,980	(1,020)
Comprehensive Services Act - Various	277,841	276,672	499,836	499,836	550,456	50,620
Public Safety - Asset Forfeiture	-	1,964	=	-	740	-
Conservation Easement - Grants	15,000	137,834	5,000	5,000	/w	(5,000)
General Capital Projects - Various	66,830	167,199		*		
School Capital Projects - Technology Bond	154,000	342,117	154,000	154,000	154,000	
COMMONWEALTH REVENUE	14,031,294	14,514,779	14,198,338	14,198,338	14,386,734	188,396
FEDERAL REVENUE						
Payment in Lieu of Taxes	5,578	5,430	5,971	5,971	5,700	(271)
Miscellaneous Federal Revenue	3,125	-	2,477	2,477		(2,477)
Crime Victims Assistance	39,024	40,195	39,024	39,024	40,195	1,171
DMV Alcohol Enforcement	9,000	8,119	10,625	10,625	12,870	2,245
DMV Speed Enforcement		3,374	4,000	4,000	8,000	4,000
Internet Crimes Against Children Task Force		4,085	6.000	6,000	4,000	(2,000)
DOJ Vest Grant		3,960	-	12	949	-
DOJ Local Law Enforcement Grant	1,906	(*	2,181	2,181	1,510	(671)
State Criminal Alien Assistance Program	3,074	862	862	862	921	59
ARRA Byrne Justice Assistance Grant		3,497	-		-	-
Conservation Easement - Federal Grants	2	184,000	-	-		-
Violence Against Women Grants	28,053	21,444	28,053	28,053	28,053	-
Fire & Emergency Response Grants	25,000		140,000	140,000		(140,000)
Org Crime Drug Enforcement Task Force	-	1,304	-	-	-	
Comprehensive Services Act		23,272	-	-	-	-
Public Safety Fund - Asset Forfeiture	-	239,448			*	-
School Operations - Various	663,710	864,436	743,329	743,329	665,632	(77,697)
School Food Service Fund - NSLP	254,000	254,591	274,980	274,980	257,000	(17,980)
General Capital Projects - Various	1,500	107,505	145,067	145,067		(145,067)
Sch Debt Svc - Build America Bond Subsidy	119,008	120,898	120,833	120,833	120,833	-
FEDERAL REVENUE	1,152,978	1,886,419	1,523,402	1,523,402	1,144,714	(378,688)
	BUDGET	BALANCE PR	OCEDURE			
TOTAL EXPENDITURES	39,932,445	40,688,317	40,380,859	40,401,805	45,370,600	4,989,741
TOTAL REVENUE	38,603,383	40,511,123	39.877.143	39,892,742	40,851,888	974,746
SURPLUS (DEFICIT)	(1,329,062)	(177,195)	(503,716)	(509,063)	(4,518,712)	(4,014,994)
FROM (TO) FUND BALANCE	1,329,062	177,195	503.716	509,063	4,518,712	4,014,994
NET		-	-	-		
PAY-AS-YOU-GO (PYG) CAPITAL	1,365,516		508,000		4,288,772	
SURPLUS (DEFICIT) NET OF PYG	36,454	-	4,284		(229,939)	
	The second secon				- American de la companya della companya de la companya della comp	

#### PUBLIC HEARING NOTICE (PH-16-12)

# CLARKE COUNTY TAX RATES FOR THE CALENDAR YEAR 2016

The Clarke County Board of Supervisors will hold a public hearing on Tuesday, April 5, 2016 at 7:30 pm, or as soon thereafter as the matter may be heard, in the Berryville Clarke County Government Center Main Meeting Room, 101 Chalmers Court, 2nd Floor, Berryville, VA, to consider the following matter:

This public hearing is held for the purpose of hearing citizens who wish to comment on the proposed local tax levy for the year beginning January 1, 2016 in accordance with Section 58.1-3007 et. seq. of the 1950 Code of Virginia, as amended:

# ALL TAX RATES ARE BASED ON EACH \$100 OF ASSESSED VALUATION

	2016			
		Current		Proposed
1. Tangible personal property except machinery and tools and qualified Fire and Rescue Vehicles	S	4.496	S	4.496
2. Tangible Machinery and tools	\$	1.250	5	1.250
3. Tangible personal property of qualified Fire & Rescue Vehicles	\$	2.248	S	2.248
<ol> <li>Real Estate, including the real estate of public service corporations**</li> </ol>	\$	0.655	S	0.720

The real estate rate that represents the equalized tax rate is \$.72. The equalized rate is the rate that will generate the same revenue under the reassessed land values to take effect January 1, 2016.

It should be noted that no tax rate for the current year has been adopted by the Board of Supervisors at this time. The rates listed above reflect the rates that would be necessary to raise the required revenue if the budget for the fiscal year 2016-2017 should be adopted as advertised.

Personal Property Tax Relief by the Commonwealth of Virginia for vehicles valued between \$1,001 and \$20,000 will increase from a discount of 47.1% to 48.6%.

View this document at www.clarkecounty.gov

THE BOARD OF SUPERVISORS OF CLARKE COUNTY BY: DAVID L. ASH, County Administrator

CLARKE COUNTY DOES NOT DISCRIMINATE ON THE BASIS OF HANDICAPPED STATUS IN ADMISSION OR ACCESS TO ITS PROGRAMS AND ACTIVITIES. ACCOMMODATIONS WILL BE MADE FOR HANDICAPPED PERSONS UPON PRIOR REQUEST.

<sup>\*\*</sup> Mobile Homes will be assessed as personal property, but taxed at the same rate as real estate.