Clarke County Board of Supervisors



Special Meeting Packet April 6, 2021



Clarke County Board of Supervisors

Special Meeting Agenda

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

	Item A	oril 6, 2021	Packet Page					
Session 6:30 PM								
1.	Call To Order							
2.	Adoption Of Agenda							
3.	Public Hearing, PH 2021-03: CC 2021-01: Pr Article XVII, Transient Occupancy Tax	oposed text amendments to Chapter 165,	3					
4.	Public Hearing, PH 2021-04: CC 2021-02: Pr new Article XXI Cigarette Tax	oposed text amendments to Chapter 165,	4					
5.	Public Hearing, PH 2021-05: CC 2021-03: Pr new Article XXII Food and Beverage Tax	oposed text amendments to Chapter 165,	12					
6.	Public Hearing, PH 2021-06: Proposed FY20	22 Budget	20					
7.	Public Hearing, PH 2021-07: Proposed CY2	021 Tax Rates	24					
8.	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

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Initial Review:	03/16/2021									
Set Public Hearing:	03/16/2021									
Publication Dates: March 23 & 30, 202		Media:	Winchester Star, County Website							
Public Hearing:	April 6, 2021	Code Update:								
Approved on a motion by:										

Chapter 165, Article XVII: The Clarke County Board of Supervisors shall consider amending Clarke County Code Chapter 165 Article XVII, Transient Occupancy Tax, § 165-76. Tax levied; amount of tax – to increase the transient occupancy tax from 2% to 3.5% effective July 1, 2021.

Chapter 165 Taxation

Article XVII Transient Occupancy Tax

§ 165-76.Tax levied; amount of tax.

[2007-07-19]

Pursuant to authority contained in § 58.1-3819 Transient occupancy tax of the Code of Virginia a transient occupancy tax is hereby levied on:

- -- Hotels,
- -- Motels,
- -- Boardinghouses,
- -- Travel campgrounds and
- -- Other facilities offering guest rooms rented out for continuous occupancy for fewer than 30 consecutive days.

Such tax shall be $\frac{2\%}{3.5\%}$ of the amount of charge for the occupancy of any room or space occupied.

Initial Review:	03/16/2021								
Set Public Hearing:									
Publication Dates:	March 23 & 30, 2021	Media:	Winchester Star, County Website						
Public Hearing:	April 6, 2021	Code Update:							
Approved on a motion by:									

Chapter 165, Article XXI: The Clarke County Board of Supervisors shall consider amending Clarke County Code Chapter 165, creating a new Article XXI Cigarette Tax. The new article would levy an excise tax equivalent to \$0.40 per package containing 25 or fewer cigarettes effective July 1, 2021. The new article also provides definitions, methods of collection, stamp requirements, violations and penalties, and other provisions related to the levy of this tax.

Chapter 165 Taxation

Article XXI Cigarette Tax

§165-84. Definitions

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

CIGARETTE -- Any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.

DEALER -- Every manufacturer, manufacturer's representative, self-wholesaler, wholesaler, retailer, vending machine operator, public warehouseman or other person who shall sell, receive, store, possess, distribute or transport cigarettes within or into the County, excluding those located or delivering within, the corporate boundaries of the Town of Berryville.

PACKAGE -- Any container, regardless of the material used in its construction in which separate cigarettes are placed without such cigarettes being placed into any container within the package. Packages are those containers of cigarettes from which individual

cigarettes are ordinarily taken when they are consumed by their ultimate user.

PURCHASER -- Every person to whom title to any cigarettes is transferred by a seller within the County, excluding those located within the corporate boundaries of the Town of Berryville.

SALE -- Every act or transaction, irrespective of the method or means employed, including the use of vending machines and other mechanical devices, whereby title to any cigarettes shall be transferred from the seller to any other person within the County, excluding those within the corporate boundaries of the Town of Berryville.

SELLER -- means every person who transfers title to any cigarettes, or in whose place of business title to any cigarettes is transferred, within the County, excluding those located within the corporate boundaries of the Town of Berryville, for any purpose other than resale. The term shall by synonymous with the term Retail Dealer.

STAMP -- A small heat set of paper or decalcomania to be sold by the Treasurer and to be affixed to every package of cigarettes sold.

TREASURER – The Treasurer of the County of Clarke, Virginia.

§165-85. Tax levied; amount of tax

In addition to all other taxes and fees of any kind now or hereafter imposed by law, and pursuant to authority contained in § 58.1-3830 and § 58.1-3832 of the Code of Virginia, there is hereby imposed and levied a tax equivalent to \$0.40 per each package containing 25 or fewer cigarettes. The tax shall be paid and collected in the manner and at the time hereinafter prescribed; provided that the tax payable for each cigarette or cigarette package sold or used within the County shall be paid but once.

§165-86. Method of collection

The tax imposed by this article shall be evidenced by the use of a stamp and shall be paid by each dealer or other person liable for the tax at the time the stamps are purchased from the Treasurer. The Treasurer may require each dealer to register using forms provided by the Treasurer before stamps can be purchased. The stamps shall be affixed in such a manner that their removal will require continued application of water or steam. Each dealer or other person liable for the tax is hereby required, and it shall be his duty, to collect and pay the tax. Nothing in this section shall prohibit the Treasurer from entering into an agreement with a vendor to provide stamps directly to dealers.

The Treasurer is authorized to enter into an agreement with the Virginia Department of Taxation to allow a dealer who is a tobacco wholesaler to

use a stamp to evidence the payment of both the County and the state cigarette tax. The Treasurer shall have the authority to determine the procedures by which such an arrangement may be agreed upon by the County and Department of Taxation.

The Treasurer is authorized, following an affirmative vote by the Board of Supervisors approving such agreement, to enter into an agreement pursuant to the provisions of §15.2-1300 for the administrative and enforcement authority of this article.

§165-87. Method of payment

The tax imposed by this article shall be paid by affixing or causing to be affixed a stamp or stamps, of the proper denominational or face value, to each and every package of cigarettes sold within the county, excluding those sold within the corporate limits of the Town of Berryville, in the manner and at the time or times provided for in this article. Every dealer and every seller in the county, once registered, shall have the right to buy such stamps from the county treasurer and to affix the same to packages of cigarettes as provided in this article.

The treasurer may permit the payment in advance of the tax levied and imposed by this article by the method of placing imprints of the stamps upon original packages by the use of meter machines, in lieu of the method of paying such tax by the purchase and affixing of gummed stamps, and may prescribe and enforce the necessary regulations setting forth the method to be employed and the condition to be observed in the use of such meter machines.

§165-88. Preparation and sale of stamps

For the purpose of making stamps available for use, the treasurer shall sell stamps of such denominations and in such quantities as may be necessary for the payment of the taxes imposed by this article. In the sale of such stamps, the county treasurer shall allow a discount of five (5%) of the denominational or face value of the stamps to cover the costs incurred in affixing the stamps to packages of cigarettes.

§165-89. General duties of dealers and sellers with respect to stamps

Every dealer in cigarettes is hereby required and it shall be his duty to purchase such stamps, at the office of the county treasurer, as shall be necessary to pay the tax levied and imposed by this article, and to affix or cause to be affixed a stamp or stamps of the monetary value prescribed by this article to each package of cigarettes prior to delivery or furnishing of such cigarettes to any seller. Nothing herein contained shall preclude any dealer from using a stamp meter machine in lieu of gummed stamps to effectuate the provisions of this article.

Every seller shall examine each package of cigarettes prior to exposing the same for sale, for the purpose of ascertaining whether such package has the proper stamps affixed thereto or imprinted thereon, as provided by this article. If, upon such examination, unstamped or improperly stamped packages of cigarettes are discovered, the seller, where such cigarettes were obtained from a dealer, shall immediately notify such dealer, and upon such notification, such dealer shall forthwith either affix to or imprint upon such unstamped or improperly stamped packages the proper amount of stamps, or shall replace such packages with others to which stamps have been properly affixed or imprinted thereon.

Should a seller obtain or acquire possession of, from any person other than a dealer, any unstamped or improperly stamped cigarettes, such seller shall forthwith, before selling or offering or exposing such cigarettes for sale in the county, purchase and affix or cause to be affixed to such packages of cigarettes the proper stamps, or the markings of a meter machine, covering the tax imposed by this article.

In the event any seller elects to purchase and affix stamps or imprints of a meter machine, before offering cigarettes for sale, any dealer delivering and furnishing cigarettes to such seller shall not be required to purchase and affix such stamps or imprints to such cigarettes so sold or furnished; provided that any such dealer shall, on the day after such delivery and furnishing, file with the treasurer a copy of the delivery memorandum showing the name and address of the seller and the quantity and type of cigarettes so delivered and furnished.

§165-90. Visibility of stamps or meter markings

Stamps or the printed markings of a meter machine shall be placed upon each package of cigarettes in such manner as to be readily visible to the purchaser.

§165-91. Altering design of stamps

The treasurer may, from time to time, and as often as he or she may deem advisable, provide for the issuance and exclusive use of stamps of a new design and forbid the use of stamps of any other design.

§165-92. Refund for unused stamps or meter imprints

Should any person, after acquiring from the treasurer any stamps provided for in this article, cease to be engaged in a business necessitating the use thereof, or should any such stamps become mutilated and unfit for use, other than by cancellation as provided in this article, such person shall be entitled to a refund of the denominational or face amount of any stamps so acquired and not used by him, less five (5) percent of the denominational or face amount thereof, upon presenting such stamps to the treasurer and furnishing the treasurer with an affidavit showing, to his satisfaction, that such stamps were acquired by such person and have not in any manner been used and the reason for requesting such refund. In the case of any authorized meter machine, should any imprints of such machine theretofore paid for not be used, such person shall, upon furnishing the treasurer with a

similar affidavit, be entitled to a refund of the denominational or face amount thereof, less five (5) percent of the denominational or face amount of such imprints of such machine not so used.

All refunds for unused and mutilated stamps and for nonuse of imprints of stamps by meter machines provided for under this section are hereby authorized to be made on vouchers approved by the treasurer and, when made, the same shall be charged against the sums collected for the sale of such stamps and for the use of such imprints.

§165-93. Seizure and sale of unstamped cigarettes Whenever the treasurer shall discover cigarettes in quantities of more than six (6) cartons within the county which are subject to the tax imposed by this article and upon which the tax has not been paid or upon which stamps have not been affixed or evidence of such tax shown thereon by the printed markings of an authorized meter machine, as this article requires, such cigarettes shall be conclusively presumed for sale or use within the county and the treasurer may forthwith seize and confiscate such cigarettes, if:

A. They are in transit, and are not accompanied by a bill of lading or other document indicating the true name and address of the cosigner or seller and of the cosigner or purchaser, and the brands and quantity of cigarettes so transported; or are in transit and accompanied by a bill of lading or other document which is false or fraudulent in whole or in part; or

- B. They are in transit and are accompanied by a bill of lading or other documents indicating:
- (1) A consignee or purchaser in another state or the District of Columbia who is not authorized by the law of such other jurisdiction to receive or possess such tobacco products on which the taxes imposed by such other jurisdiction have not been paid, and unless the tax of the state or district of destination has been paid and the said products bear the tax stamp of that state or district; or
- (2) A consignee or purchaser in the Commonwealth but outside the county who does not possess a Virginia sales and use tax certificate, a Virginia retail cigarette license and where applicable, both a business license and retail tobacco license issued by the local jurisdiction of destination; or
- (3) They are not in transit and the tax has not been paid, nor have approved arrangements for payment been made, provided that this subsection shall not apply to cigarettes in the possession of distributors or public warehouses which have filed notice and appropriate proof with

the treasurer that those cigarettes are temporarily within the county and will be sent to consignees or purchasers outside the county in the normal course of business.

All cigarettes seized and confiscated according to this section shall thereupon be deemed to be forfeited to the county and may be sold within a reasonable time thereafter, after proper notice of such seizure is given to the known holders of property interests in the cigarettes. Such notice shall be given to known holders of property interests, if any, by certified mail and by written notice posted on the bulletin board of the court house of the county at least seven (7) days before the date of sale. Such notice shall contain the time and place at which the sale is to occur and procedures for administrative appeal as well as affirmative defenses which may be asserted by such holders. All moneys collected under this section shall be paid to the county treasurer and treated as other taxes collected under this article. No credit from any sale or other disposition shall be allowed toward any tax or penalties owed.

§165-94 Seizure and sale of coin-operated vending machines and counterfeit stamp or impression devices.

Any coin-operated vending machine, in which any cigarettes are found, stored or possessed bearing a counterfeit or false tobacco tax stamp or impression or any unstamped cigarettes, or any cigarettes upon which the tax has not been paid, may be declared contraband property and be subject to confiscation and sale as provided in section 165-93. When any such vending machine is found containing such cigarettes, it shall be presumed that such cigarettes were intended for distribution, sale or use therefrom. In lieu of immediate seizure and confiscation of any vending machine used in an illegal evasion of the tax, it may be sealed by appropriate enforcement authorities to prevent continued illegal sale or removal of any cigarettes, and may be left unmoved until other civil and criminal penalties are imposed or waived. Notice requirements shall be the same as if the machine had been seized. Such seal may be removed and the machine declared eligible for operation only by authorized enforcement authorities. Nothing in this section shall prevent seizure and confiscation of a vending machine at any time after it is sealed.

Any counterfeit stamps or counterfeit impression devices found may also be seized and confiscated.

§165-95. Dealers' and sellers' records

It shall be the duty of every dealer and seller to maintain and keep, for a period of two (2) years, such records of cigarettes sold and delivered by him as may be required by the treasurer and to make all such records available for examination by such treasurer, upon demand, at any and all reasonable times.

§165-96. Rules and regulations for enforcement and administration of article; examination of books, records, etc.

The treasurer may prescribe, adopt, promulgate and enforce rules and regulations relating to the method and means to be used in the cancellation of stamps and to all other matters pertaining to the administration and enforcement of the provisions of this article. It shall be unlawful for any person to fail, neglect or refuse to comply with such rules and regulations.

The treasurer may examine books, records, invoices, papers and any and all cigarettes in and upon any premises where the same are placed, stored, sold, offered for sale or displayed for sale by a seller or dealer.

§165-97. Violations of article—Generally

Any person violating any of the provisions of this article shall be guilty of a Class 1 misdemeanor. In addition, any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of any tax imposed by this article shall be required to pay a penalty in the amount of fifty (50) percent and interest not to exceed three quarters of one percent per month upon any tax found to be overdue and unpaid. Conviction and payment of a fine for such violation shall not relieve any person from the payment of any tax imposed by this article.

Each violation of, or noncompliance with, any of the provisions of this article shall be and constitute a separate offense and shall subject every person convicted thereof to the penalties prescribed.

§165-98. Same— Prohibited acts enumerated It shall be unlawful and a violation of this article for any person:

To perform any act or fail to perform any act for the purpose of evading the payment of any tax imposed by this article or of any part thereof; or for any dealer or seller, with intent to violate any provision of this article, to fail or refuse to perform any of the duties imposed upon him under the provisions of this article or to fail or refuse to obey any lawful order which the treasurer may issue under this article.

To falsely or fraudulently make, forge, alter or counterfeit any stamp or the printed markings of any meter machine or to procure or cause to be made, forged, altered or counterfeited any such stamp or printed markings of a meter machine or to knowingly and willfully alter, publish, pass or tender as true any false, altered, forged or counterfeited stamp or stamps or printed markings of a meter machine.

To sell any cigarettes upon which the tax imposed by this article has not been paid and upon which evidence of payment thereof is not shown on each package of cigarettes.

To reuse or refill with cigarettes any package from which cigarettes, for which the tax imposed has been theretofore paid, have been removed.

To remove from any package any stamp or the printed markings of a meter machine with intent to use or cause the same to be used after the same have already been used, or to buy, sell or offer for sale or give away any used, removed, altered or restored stamps or printed markings of a meter machine to any person, or to reuse any stamp or printed markings of a meter machine which had theretofore been used for evidence of the payment of any tax prescribed by this article, or, except as to the county treasurer, to sell or offer to sell any stamps or printed markings of a meter machine provided for in this article.

§165-99. Same— Presumption of violation by seller In the event any package of cigarettes is found in the possession of a seller, without the proper stamps being affixed thereto or without authorized printed markings of a meter machine thereon, and the seller shall be unable to submit evidence establishing that he received such package within the immediately preceding forty-eight (48) hours and that he has not offered the same for sale, the presumption shall be that such package is being kept by such seller in violation of the provisions of this article and shall subject him to the penalties provided for such violation.

Any cigarettes placed in any coin-operated vending machine located within the county shall be presumed for sale within the county. Any vending machine located within the county containing cigarettes upon which the stamp has not been affixed or containing cigarettes placed so as not to allow visual inspection of the stamp through the viewing areas as provided for by the vending machine manufacturer shall be presumed to contain untaxed cigarettes in violation of this article.

Any cigarettes, coin-operated vending machines, counterfeit stamps, or other property found in violation of this article shall be declared contraband goods and may be seized by the treasurer. In addition to any tax due, the dealer or other person liable for the tax possessing such untaxed cigarettes shall be subject to civil and criminal penalties herein provided.

In lieu of seizure, the treasurer may seal such vending machines to prevent continued illegal sale or removal of such cigarettes. The removal of the seal from a vending machine by any unauthorized person shall be in violation of this article. Nothing in this article shall prevent the seizure of any vending machine at any time after it is sealed.

All cigarette vending machines shall be plainly marked with the name, address and telephone number of owner of the machine.

Initial Review:	03/16/2021									
Set Public Hearing:	03/16/2021									
Publication Dates:	March 23 & 30, 2021	Media:	Winchester Star, County Website							
Public Hearing:	April 6, 2021	Code Update:								
Approved on a motion by:										

Chapter 165, Article XXII: The Clarke County Board of Supervisors shall consider amending Clarke County Code Chapter 165, creating a new Article XXII Food and Beverage Tax. The new article would levy a food and beverage tax equivalent to two percent of the amount paid for food and beverages, as defined by §58.1-3833 in the Code of Virginia, effective July 1, 2021. The new article also provides definitions, methods of collection and reporting requirements, exemptions to the tax, a commission rate for operators, violations and penalties, and other provisions related to the levy of this tax.

Chapter 165 Taxation

Article XXII Food and Beverage Tax

§165-100. Definitions

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

CATERER – A business or person who furnishes meals on the premises of another.

COMMISSIONER – The Commissioner of Revenue of the County of Clarke, Virginia.

FOOD – Any food, beverage, or both, including alcoholic beverages, purchased in or from a food establishment, whether prepared in such food establishment or not, and whether consumed on the premises or not, and without regard to the manner, time, or place of service. Included in the term "food" are prepared foods ready for human consumption sold by grocery stores and convenience stores at a delicatessen, for that portion of the grocery store or convenience store selling such items.

FOOD ESTABLISHMENT – Any place in or from which food or food products are prepared, packaged, sold, or distributed in Clarke County, except those establishments located in the Town of Berryville corporate

limits, including but not limited to, any restaurant, dining room, grill, coffee shop, cafeteria, café, snack bar, lunch counter, convenience store, movie theater, delicatessen, confectionary, bakery, eating house, eatery, drugstore, ice cream/yogurt shop, lunch wagon or truck, pushcart or other mobile facility from which food is sold, public or private club, resort, bar, lounge, or other similar establishment, public or private, and shall include private property outside of and contiguous to a building or structure operated as a food establishment at which food or food products are sold for immediate consumption.

PURCHASER – Any person who purchases a meal.

SALE – The final sale to the ultimate customer.

SELLER – Any food establishment or caterer selling food, or the person operating such business.

TREASURER – The Treasurer of the County of Clarke, Virginia.

§165-101. Tax levied; amount of tax

In addition to all other taxes and fees of any kind now or hereafter imposed by law, and pursuant to authority contained in § 58.1-3833 of the Code of Virginia, there is hereby imposed and levied on purchasers a tax equivalent to 2% of the amount paid for food sold by a seller.

§165-102. Payment and collection of tax

In every case the tax shall be collected by the seller and paid by the purchaser at the time of the charge for the food becomes due and payable, whether payment is to be made in cash, check, or on credit by means of a credit card or otherwise. The seller shall add the tax to the amount charged for the meal, and shall pay the taxes collected to the County as provided in this article.

§165-103. Collections in Trust for County

All amounts collected as taxes under this article shall be deemed to be held in trust by the seller collecting them, until remitted to the County as provided in this article.

§165-104. Reports and remittances

The Commissioner may require all prospective sellers of food licensed to do business in the County to register for collection of tax imposed by this article. Every seller shall make a report for each calendar month, showing the amount of charges collected for meals and the amount of tax required to be collected.

The monthly reports shall be made on forms prescribed by the Commissioner and shall be signed by the seller. They shall be delivered to the Commissioner on or before the 20th day of the calendar month following the month being reported. Each report shall be accompanied by a remittance of the amount of tax due, made payable

to the Treasurer. The Commissioner shall promptly transmit all taxes received to the Treasurer.

§165-105. Penalty and interest for failure to pay tax when due

There shall be a penalty of 10% added to all food taxes imposed under the provisions of this article that are unpaid on the due dates as provided in this article.

In addition to such penalty, interest at the rate of 10% per annum shall accrue and be added to all due and unpaid taxes and penalties beginning with the first day following the imposition of the penalty; provided, however, that the second and subsequent years of delinquency, such interest shall be at the rate established pursuant to Section 6621 of the United States Internal Revenue Code of 1986, 26 U.S.C. § 6621, as amended, or its successor statue(s), but not less than 10%. Taxes and penalties herein provided shall be assessed and collected in the manner provided by law for the enforcement of the collection of other taxes.

§165-106. Failure to collect or remit tax

If any person whose duty it is to do so shall fail or refuse to collect the tax imposed under this article or to make timely report and remittance thereof, or if the Commissioner has reasonable cause to believe that an erroneous statement has been filed, the Commissioner shall proceed in such manner as is practicable to obtain facts and information on which to base an estimate of the tax due the County and, in connection therewith, shall make such investigations and take such testimony and other evidence as may be necessary; provided, however, that notice and opportunity to be heard shall be given any person who may become liable for the amount owing prior to any determination by the Commissioner.

As soon as the Commissioner has procured whatever facts and information may be obtainable upon which to base the assessment of any tax payable by any person who has failed to collect, report or remit such tax, the Commissioner shall proceed to determine and assess against such person the tax, penalty and interest provided in this article and shall notify the person, by certified or registered mail sent to his or her address listed on the registration required in 165-104 or the last known address, of the amount of such tax, penalty and interest. The total amount thereof shall be payable 10 days after the date such notice is given.

§165-107. Preservation of Records

It shall be the duty of every person liable for collection and remittance of the taxes imposed by this article to keep and preserve, for a period of two years, records showing all purchases taxable under this article, the amount charged the purchaser for each purchase, the date thereof, the taxes collected thereon and the amount of tax required to be collected by this article. The Commissioner shall have the power to examine such records at reasonable times and without unreasonable interference from the business of such person, for the purpose of administering and enforcing the provisions of this article and to make transcripts or copies of all or any parts thereof.

§165-108. Duty of person going out of business

Whenever any person required to collect and remit to the County any tax imposed by this article, shall cease to operate or otherwise dispose of his or her business, the tax shall immediately become due and payable and the person shall immediately make a report and remittance thereof.

§165-109. Advertising payment or absorption of tax unlawful

No seller shall advertise or hold out to the public in any manner, directly or indirectly, that all or any part of a tax imposed under this article will be paid or absorbed by the seller or by anyone else or that the seller or anyone else will relieve any purchaser of the payment of all or any part of the tax.

§165-110. Tips and service charges

Where a purchaser provides a tip or gratuity for an employee of a seller and the amount of the tip or gratuity is wholly in the discretion of the purchaser, the tip or gratuity is not subject to the tax imposed by this article, whether paid in cash to the employee or added to the bill and charged to the purchaser's account, provided that, in the latter case, the full amount of the tip or gratuity is turned over to the employee by the seller.

§165-111. Exemptions

The following classes of food shall not be subject to the tax under this article:

Food and beverage sold through vending machines.

Alcoholic beverages sold in factory sealed containers and purchased for off-premises consumption.

Food purchased for off-premise human consumption as "food" is defined in the Food Stamp Act of 1977, 7 U.S.C. 2012, as amended, and federal regulations adopted pursuant to that act, except for the following items: sandwiches, salad bar items sold from a salad bar, prepackaged single-serving salads consisting primarily of an assortment of vegetables, and non-factory sealed beverages.

Provided by boardinghouses that do not accommodate transients.

Provided by cafeterias operated by industrial plants for employees only.

Provided by restaurants to their employees as part of their compensation when no charge is made to the employee.

Provided by volunteer fire departments and volunteer emergency medical services agencies, nonprofit churches or other religious bodies, or educational, charitable, fraternal, benevolent organizations, or churches that serve meals for their members as a regular part of their religious observances.

Provided by public or private elementary or secondary schools or institutions of higher education to their students or employees.

Provided by hospitals, medical clinics, convalescent homes, nursing homes, or other extended care facilities to patients or residents thereof.

Provided by day care centers.

Provided by homes for the aged, infirm, handicapped, battered woman, narcotic addicts, or alcoholics.

Provided by age-restricted apartment complexes or residences with restaurants, not open to the public, where meals are served and fees are charged for such food and beverages and are included in rental fees.

Provided by sellers at local farmers' markets and roadside stands.

Also, the tax shall not be levied on food when used or consumed and paid by the Commonwealth, any political subdivision of the Commonwealth, or the Untied States, or provided by a public or private nonprofit charitable organization or establishment to elderly, infirm, blind, handicapped, or needy persons in their homes, or at central locations, or provided by private establishments that contract with the appropriate agency of the Commonwealth to offer food, food products, or beverages for immediate consumption at concession prices to elderly, infirm, blind, handicapped, or needy persons in their homes or at central locations.

§165-112. Enforcement

It shall be the duty of the Commissioner to ascertain the name of every person operating a food establishment in the County liable for the collection of the tax imposed by this article who fails, refuses or neglects to collect such tax or make the reports and remittances required by this article. The Commissioner may have a summons issued for such person, and the summons shall be served upon such person by any County Sheriff or Deputy Sheriff in the manner provided by law. One

return of the original summons shall be made returnable to the General District Court for the County.

In the event that the purchaser of any food refuses to pay the tax imposed by this article, the seller may call upon the Sheriff's Office for assistance, and the investigating officer may, when probably cause exists, issue the purchaser a summons returnable to the General District Court as provided by law.

§165-113. Violations

Any person violating or failing to comply with any of the provisions of this article shall, upon conviction thereof, be guilty of a Class 3 misdemeanor punishable by a maximum fine of \$500. Conviction shall not relieve any person from the payment, collection, or remittance of the tax as provided in this article. Each violation or failure shall be a separate offense.

§165-114. Commissioner of Revenue It shall be the duty of the Commissioner to ascertain the name of every person operating a business in the County liable for the collection of the tax levied in this article.

The Commissioner shall have the power to adopt rules and regulations not inconsistent with the provisions of this article for the purpose of carrying out and enforcing the payment, collection, and remittance of the tax herein levied, and a copy of such rules and regulations shall be on file and available for public examination in the Commissioner's office. Failure or refusal to comply with any rules and regulations promulgated under this article shall be deemed a violation of this article.

§165-115. Commission for Collection

Every seller who collects, accounts for and remits taxes imposed herein to the County shall receive a commission at the rate of five percent (5%) of the amount of the tax due and accounted for by the seller. Said commission shall be paid in the form of a deduction from the tax so remitted. No commission shall be paid to any operator in the event that the amount due from said seller, or any part thereof, is delinquent under the provisions of this article.

Public Hearing Notice

The Board of Supervisors of Clarke County will conduct public hearings in the Berryville Clarke County Government Center Main Meeting Room, 101 Chalmers Court, 2nd Floor, Berryville, VA, on Tuesday, April 6, 2021, at 6:30 pm to hear public comment on the following matters:

PH 2021-03: CC-2021-01 The Clarke County Board of Supervisors shall consider amending Clarke County Code Chapter 165 Article XVII, Transient Occupancy Tax, §165-76 Tax levied; amount of tax – to increase the transient occupancy tax from 2% to 3.5% effective July 1, 2021.

PH 2021-04: CC-2021-02 The Clarke County Board of Supervisors shall consider amending Clarke County Code Chapter 165, creating a new Article XXI Cigarette Tax. The new article would levy an excise tax equivalent to \$0.40 per package containing 25 or fewer cigarettes effective July 1, 2021. The new article also provides definitions, methods of collection, stamp requirements, violations and penalties, and other provisions related to the levy of this tax.

PH 2021-05: CC-2021-03 The Clarke County Board of Supervisors shall consider amending Clarke County Code Chapter 165, creating a new Article XXII Food and Beverage Tax. The new article would levy a food and beverage tax equivalent to two percent of the amount paid for food and beverages, as defined by §58.1-3833 in the Code of Virginia, effective July 1, 2021. The new article also provides definitions, methods of collection and reporting requirements, exemptions to the tax, a commission rate for operators, violations and penalties, and other provisions related to the levy of this tax.

Information regarding the above matters is available to the public in Clarke County Administration and on the County website. Any person desiring to speak on the above matters should appear at the appointed time and place. Written copies of statements are requested but not required. Clarke County does not discriminate on the basis of handicapped status in admission to its programs and activities. Accommodations will be made for handicapped persons upon prior request.

Chris Boies - County Administrator

ADVERTISE: The Winchester Star March 23, 2021
March 30, 2021

INVOICE: Attention: Brianna Taylor

Clarke County Board of Supervisors

101 Chalmers Court, Suite B, Berryville, VA 22611

(540)-955-5175

Public Hearing Notice The Board of Supervisors of Clarke

County will conduct public hearings in the Berryville Clarke County Government Center Main Meeting Room, 101 Chalmers Court, 2nd Floor, Berryville, VA, on Tuesday, April 6, 2021, at 6:30 pm to hear public comment on the following matters:

PH 2021-03: CC-2021-01 The Clarke County Board of Supervisors shall consider amending Clarke County Code Chapter 165 Article XVII, Transient Occupancy Tax, §165-76 Tax levied; amount of tax - to increase the transient occupancy tax from 2% to 3.5% effective

July 1, 2021.

2021-04: CC-2021-02 The Clarke County Board of Supervisors shall consider amending Clarke County Code Chapter 165, creating a new Article XXI Cigarette Tax. The new article would levy an excise tax equivalent to \$0.40 per package containing 25 or fewer cigarettes effective July 1, 2021. The new article also provides definitions, methods of collection, stamp requirements, violations

and penalties, and other provisions related to the levy of this tax. 2021-05: CC-2021-03 The Clarke County Board of Supervisors shall consider amending Clarke County Code Chapter 165, creating a new Article XXII

Food and Beverage Tax. The new article would levy a food and beverage tax equivalent to two percent of the amount paid for food and beverages, as defined by §58.1-3833 in the Code of Virginia,

effective July 1, 2021. The new article also provides definitions, methods of collection and reporting requirements, exemptions to the tax, a commission rate for operators, violations and penalties, and other provisions related to the levy of this tax. Information regarding the above matters is available to the public in Clarke County Administration and on the County website. Any person desiring to speak on the above matters should appear at the appointed time and place. Written copies of statements are requested but not required. Clarke County does not discriminate on the basis of handicapped status in admission to its programs and activities. Accommodations will be made for handicapped persons upon prior

request. Page 19 of **25**ril 6, 2021, Clarke Control Boies - County Administrator

PUBLIC HEARING NOTICE (PH 2021-06) Clarke County Proposed Budget FOR THE FISCAL YEAR COMMENCING JULY 1, 2021 - JUNE 30, 2022

The Clarke County Board of Supervisors will hold a public hearing on Tuesday, April 6, 2021, at 6:30 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.

	FY 20 Original Budget	FY 20 Audited Actual	FY21 Original Budget	FY 21 Revised Budget	FY22 Proposed Budget	Variance FY22 - FY21 Original
ESTIMATED EXPENDITURE						
Board of Supervisors	58,805	58,053	71,277	71,277	56,814	(14,463)
County Administrator	448,880	470,435	489,813	498,108	398,888	(90,925)
Public Information Services	57,316	60,710	61,373	62,633	64,853	3,480
Legal Services	30,000	23,922	25,000	25,000	25,000	-
Commissioner of Revenue	206,718	206,477	208,482	216,192	225,184	16,702
Assessor	4,500	-	4,500	4,500	-	(4,500)
Equilization Board	5,250	425	-	-	-	-
Treasurer	312,712	312,875	325,374	335,697	353,406	28,032
Data Processing/Information Technology	335,422	291,398	332,933	341,298	356,361	23,428
Electoral Board	56,974	53,970	55,920	55,920	84,048	28,128
General Registrar	87,449	83,654	95,122	97,517	108,277	13,155
Circuit Court	14,580	26,454	15,400	15,400	19,860	4,460
General District Court	4,320	4,697	8,420	8,420	8,620	200
Magistrate	50	-	50	50	50	-
Blue Ridge Legal Services	1,500	1,500	1,500	1,500	1,500	-
Juvenile & Domestic Court	2,850	1,968	6,950	6,950	6,400	(550)
Clerk of the Circuit Court	258,857	247,916	268,358	270,879	267,849	(509)
Victim Witness Program Grant	74,066	70,658	68,580	72,244	72,191	3,611
Regional Court Services	6,180	6,179	6,930	6,930	6,930	-
Commonwealth Attorney	357,850	351,633	368,350	370,889	425,259	56,909
Sheriff	2,672,042	2,759,160	2,652,258	2,840,798	2,859,691	207,433
Criminal Justice Training Center	19,593	19,422	19,593	19,593	19,593	-
Drug Task Force	12,500	11,165	12,500	12,500	12,500	-
Volunteer Fire Companies	188,155	173,180	203,695	203,695	191,500	(12,195)
Blue Ridge Volunteer Fire Company	66,236	66,758	66,846	66,846	80,450	13,604
Boyce Volunteer Fire Company	66,648	67,035	67,137	67,137	120,550	53,413
Enders Volunteer Fire Company	92,884	92,498	92,623	92,623	165,800	73,177
Fire and Rescue Services	1,145,364	1,199,277	1,487,527	1,539,984	1,658,265	170,738
Lord Fairfax Emergency Medical Services	6,262	6,262	6,575	6,575	6,575	-
Forestry Service	2,874	2,873	2,874	2,874	2,874	_
Regional Jail	479,467	471,624	493,300	493,300	520,285	26,985
Juvenile Detention Service	17,219	17,219	36,877	36,877	36,168	(709)
Probation Office	400	48	400	400	400	-
Building Inspections	216,194	205,064	229,689	234,489	251,409	21,720
Animal Control	115,837	112,391	118,651	136,357	139,852	21,201
Medical Examiner & Indigent Burial	200	220	200	200	200	
Refuse Disposal	150,000	176,530	180,000	180,000	180,000	_
Convenience Center	82,835	53,952	56,376	57,549	72,708	16,332
Litter Control	6,207	3,442	4,000	4,000	4,000	-
Sanitation	235,000	231,398	237,000	237,000	244,000	7,000
Maintenance/Buildings & Grounds	854,279	795,805	892,974	900,375	859,905	(33,069)
Local Health Department	192,623	192,623	216,284	216,284	193,642	(22,642)
Our Health	6,500	6,500	6,500	6,500	6,500	(22,042)
N Shen Valley Subst Abuse Coalition	15,000	15,000	15,000	15,000	15,000	_
Northwestern Community Services	94,000	94,000	98,700	98,700	96,350	(2,350)
· · · · · · · · · · · · · · · · · · ·	1,000	1,000	1,000	1,000	1,500	
Concern Hotline NW Works	1,500			5,000	1,500	500
	40,000	1,500 40,000	5,000	40,000		(5,000)
Shenandoah Area Agency on Aging			40,000		40,000	-
Loudoun Transit Service FISH	19,302	19,302	19,302	19,302	19,302	-
	1,000	1,000	1,000	1,000	1,000	-
Access Independence	1,000	1,000	1,000	1,000	1,000	(2.000)
Laurel Center Tay Police for the Elderly	3,500	3,500	6,000	6,000	4,000	(2,000)
Tax Relief for the Elderly Lord Foirfox Community College	225,000 17,796	211,007 17,796	220,000	220,000	215,000	(5,000) 524
Lord Fairfax Community College	17,790	17,790	17,441	17,441	17,965	324

	FY 20 Original Budget	FY 20 Audited Actual	FY21 Original Budget	FY 21 Revised Budget	FY22 Proposed Budget	Variance FY22 - FY21 Original
Parks Administration	463,993	450,958	469,430	477,555	502,060	32,630
Recreation Center	118,025	103,322	121,030	125,268	131,987	10,957
Swimming Pool	85,509	59,969	89,482	89,482	94,032	4,550
Parks Programs	248,684	166,610	287,003	291,275	325,392	38,389
Concession Stand	16,436	10,086	16,432	16,432	16,524	92
Barns of Rose Hill	6,750	11,750	6,750	6,750	6,750	-
Virginia Commission for Arts	9,000	9,000	9,000	9,000	9,000	-
Regional Library	241,150	241,150	279,238	279,238	279,238	-
Planning Administration	445,404	423,001	444,609	449,556	481,021	36,412
Planning Commission	14,388	7,414	14,389	14,389	14,389	-
Berryville Development Authority	900	100	900	900	900	-
Regional Airport	2,500	2,500	2,500	2,500	5,000	2,500
Housing Services	2,500	2,500	5,000	5,000	2,500	(2,500)
Board of Zoning Appeals	3,519	1,412	3,520	3,520	3,520	-
Office of Economic Development	68,100	55,023	88,100	89,315	158,900	70,800
Small Business Development Center	1,500	1,500	2,000	2,000	2,000	-
Blandy Experimental Farm	3,000	3,000	3,000	3,000	3,000	1 000
Berryville Main Street	2,500	2,500	2,500	2,500	3,500	1,000
Historic Preservation Commission	29,150	18,520	25,900	65,327	13,400	(12,500)
NSV Regional Planning District Commission	10,776	10,776	11,656	11,656	10,694	(962)
Water Quality Management	30,000	22,500	30,000	30,000	30,000	-
Friends of the Shenandoah	8,000	8,000	8,000	8,000	8,000	-
Board of Septic Appeals	1,565	2,348	1,566	1,566	1,566	-
Lord Fairfax Soil & Water Conservation	5,000	5,000	5,000	5,000	5,000	- (100)
Biosolids Application	1,168	106	1,209	1,209	1,106	(103)
Cooperative Extension	52,011	39,845	51,302	51,302	52,134	832
Northern Virginia 4-H Center	2,300	2,300	2,300	2,300	2,500	200
Non-Departmental Legal/Prof. Contingency	78,000	-	846,395	35,107	55,000	(791,395)
Ambulance Refunds	-	18,289	-	-	-	-
Joint Administrative Services	805,385	785,223	815,421	833,730	790,539	(24,882)
Social Services	1,672,332	1,310,392	1,670,575	1,689,819	1,715,358	44,783
School Operations	23,833,352	22,777,137	23,456,526	24,369,403	24,165,588	709,062
School Food Service	811,452	856,666	842,650	864,955	800,996	(41,654)
Comprehensive Services Act	303,818	228,734	303,768	303,768	314,556	10,788
Public Safety Fund	-	27,528	-	-	-	-
Conservation Easement	45,000	72,071	45,000	614,029	45,000	-
General Capital Improvements	1,120,537	869,517	862,300	2,191,617	1,452,700	590,400
School Capital Improvements	676,750	1,348,458	517,000	1,698,342	616,000	99,000
General Debt Service	251,700	251,700	251,700	251,700	251,700	-
School Debt Service	2,519,632	2,519,105	2,374,428	2,374,428	2,365,130	(9,298)
Unemployment Compensation	10,000	19,591	10,000	19,931	10,000	-
TOTAL ESTIMATED EXPENDITURE	43,374,482	42,088,075	43,900,233	47,532,672	45,266,154	1,365,921
Local Funds for Schools	16,184,838	16,006,147	15,679,484	17,230,230	15,974,232	294,748
ESTIMATED REVENUE						
LOCAL REVENUE	14712 602	15.075.570	14.026.210	14.026.210	14.021.202	4.002
Current Real Estate Taxes	14,712,603	15,075,570	14,926,310	14,926,310	14,931,293	4,983
Delinquent Real Estate Taxes	94,028	117,356	140,000	140,000	100,000	(40,000)
Proceeds from Delinquent Land Sale	402.094	3,407	257 190	256 190	406.014	40.924
Public Service Corporation Real Estate Current Personal Property Taxes	492,984 5,189,685	482,461 4,921,998	356,180	356,180	406,014	49,834
Delinquent Personal Property Taxes	, ,		5,389,278	5,389,278	5,212,789	(176,489)
Defination Personal Property Taxes	50,000	65,637	40,000	40,000	65,000	25,000
		869	423	423 181,250	700 169,680	277
Mobile Home Taxes	1,172	170.706				(11,570)
Mobile Home Taxes Machinery and Tools Taxes	185,912	170,796	181,250			
Mobile Home Taxes Machinery and Tools Taxes Penalties (All Property Taxes)	185,912 141,324	181,816	138,536	138,536	147,068	8,532
Mobile Home Taxes Machinery and Tools Taxes Penalties (All Property Taxes) Interest (All Property Taxes)	185,912 141,324 133,859	181,816 121,561	138,536 147,371	138,536 147,371	147,068 126,482	8,532 (20,889)
Mobile Home Taxes Machinery and Tools Taxes Penalties (All Property Taxes) Interest (All Property Taxes) Administrative Costs Delinq	185,912 141,324 133,859 11,494	181,816 121,561 23,555	138,536 147,371 11,989	138,536 147,371 11,989	147,068 126,482 22,000	8,532 (20,889) 10,011
Mobile Home Taxes Machinery and Tools Taxes Penalties (All Property Taxes) Interest (All Property Taxes) Administrative Costs Delinq DMV Stop Fee	185,912 141,324 133,859 11,494 8,129	181,816 121,561 23,555 5,350	138,536 147,371 11,989 11,826	138,536 147,371 11,989 11,826	147,068 126,482 22,000 5,350	8,532 (20,889) 10,011
Mobile Home Taxes Machinery and Tools Taxes Penalties (All Property Taxes) Interest (All Property Taxes) Administrative Costs Delinq DMV Stop Fee Credit Card Fees	185,912 141,324 133,859 11,494 8,129 18,000	181,816 121,561 23,555 5,350 15,055	138,536 147,371 11,989 11,826 17,000	138,536 147,371 11,989 11,826 17,000	147,068 126,482 22,000 5,350 17,000	8,532 (20,889) 10,011 (6,476)
Mobile Home Taxes Machinery and Tools Taxes Penalties (All Property Taxes) Interest (All Property Taxes) Administrative Costs Delinq DMV Stop Fee Credit Card Fees Sales and Use Taxes	185,912 141,324 133,859 11,494 8,129 18,000 936,127	181,816 121,561 23,555 5,350 15,055 1,281,009	138,536 147,371 11,989 11,826 17,000 1,200,000	138,536 147,371 11,989 11,826 17,000 1,200,000	147,068 126,482 22,000 5,350 17,000 1,400,000	8,532 (20,889) 10,011 (6,476)
Mobile Home Taxes Machinery and Tools Taxes Penalties (All Property Taxes) Interest (All Property Taxes) Administrative Costs Delinq DMV Stop Fee Credit Card Fees Sales and Use Taxes Consumer's Utility Taxes	185,912 141,324 133,859 11,494 8,129 18,000 936,127 346,094	181,816 121,561 23,555 5,350 15,055 1,281,009 351,339	138,536 147,371 11,989 11,826 17,000 1,200,000 345,905	138,536 147,371 11,989 11,826 17,000 1,200,000 345,905	147,068 126,482 22,000 5,350 17,000 1,400,000 355,000	8,532 (20,889) 10,011 (6,476)
Mobile Home Taxes Machinery and Tools Taxes Penalties (All Property Taxes) Interest (All Property Taxes) Administrative Costs Delinq DMV Stop Fee Credit Card Fees Sales and Use Taxes Consumer's Utility Taxes Consumption Tax	185,912 141,324 133,859 11,494 8,129 18,000 936,127 346,094 34,516	181,816 121,561 23,555 5,350 15,055 1,281,009 351,339 35,258	138,536 147,371 11,989 11,826 17,000 1,200,000 345,905 34,351	138,536 147,371 11,989 11,826 17,000 1,200,000 345,905 34,351	147,068 126,482 22,000 5,350 17,000 1,400,000 355,000 34,351	8,532 (20,889) 10,011 (6,476) - 200,000 9,095
Mobile Home Taxes Machinery and Tools Taxes Penalties (All Property Taxes) Interest (All Property Taxes) Administrative Costs Delinq DMV Stop Fee Credit Card Fees Sales and Use Taxes Consumer's Utility Taxes Consumption Tax Business License Tax	185,912 141,324 133,859 11,494 8,129 18,000 936,127 346,094 34,516 30,886	181,816 121,561 23,555 5,350 15,055 1,281,009 351,339 35,258 20,940	138,536 147,371 11,989 11,826 17,000 1,200,000 345,905 34,351 24,782	138,536 147,371 11,989 11,826 17,000 1,200,000 345,905 34,351 24,782	147,068 126,482 22,000 5,350 17,000 1,400,000 355,000 34,351 20,940	8,532 (20,889) 10,011 (6,476) - 200,000 9,095 - (3,842)
Mobile Home Taxes Machinery and Tools Taxes Penalties (All Property Taxes) Interest (All Property Taxes) Administrative Costs Delinq DMV Stop Fee Credit Card Fees Sales and Use Taxes Consumer's Utility Taxes Consumption Tax Business License Tax Motor Vehicle Licenses	185,912 141,324 133,859 11,494 8,129 18,000 936,127 346,094 34,516 30,886 355,923	181,816 121,561 23,555 5,350 15,055 1,281,009 351,339 35,258 20,940 296,285	138,536 147,371 11,989 11,826 17,000 1,200,000 345,905 34,351 24,782 321,283	138,536 147,371 11,989 11,826 17,000 1,200,000 345,905 34,351 24,782 321,283	147,068 126,482 22,000 5,350 17,000 1,400,000 355,000 34,351 20,940 315,000	8,532 (20,889) 10,011 (6,476) - 200,000 9,095 - (3,842) (6,283)
Mobile Home Taxes Machinery and Tools Taxes Penalties (All Property Taxes) Interest (All Property Taxes) Administrative Costs Delinq DMV Stop Fee Credit Card Fees Sales and Use Taxes Consumer's Utility Taxes Consumption Tax Business License Tax Motor Vehicle Licenses Recordation Taxes	185,912 141,324 133,859 11,494 8,129 18,000 936,127 346,094 34,516 30,886 355,923 291,749	181,816 121,561 23,555 5,350 15,055 1,281,009 351,339 35,258 20,940 296,285 319,944	138,536 147,371 11,989 11,826 17,000 1,200,000 345,905 34,351 24,782 321,283 282,111	138,536 147,371 11,989 11,826 17,000 1,200,000 345,905 34,351 24,782 321,283 282,111	147,068 126,482 22,000 5,350 17,000 1,400,000 355,000 34,351 20,940 315,000 350,000	8,532 (20,889) 10,011 (6,476) - 200,000 9,095 - (3,842) (6,283) 67,889
Mobile Home Taxes Machinery and Tools Taxes Penalties (All Property Taxes) Interest (All Property Taxes) Administrative Costs Delinq DMV Stop Fee Credit Card Fees Sales and Use Taxes Consumer's Utility Taxes Consumption Tax Business License Tax Motor Vehicle Licenses Recordation Taxes Taxes on Wills	185,912 141,324 133,859 11,494 8,129 18,000 936,127 346,094 34,516 30,886 355,923 291,749 6,775	181,816 121,561 23,555 5,350 15,055 1,281,009 351,339 35,258 20,940 296,285 319,944 11,074	138,536 147,371 11,989 11,826 17,000 1,200,000 345,905 34,351 24,782 321,283 282,111 5,584	138,536 147,371 11,989 11,826 17,000 1,200,000 345,905 34,351 24,782 321,283 282,111 5,584	147,068 126,482 22,000 5,350 17,000 1,400,000 355,000 34,351 20,940 315,000 350,000 7,852	8,532 (20,889) 10,011 (6,476) - 200,000 9,095 - (3,842) (6,283) 67,889 2,268
Mobile Home Taxes Machinery and Tools Taxes Penalties (All Property Taxes) Interest (All Property Taxes) Administrative Costs Delinq DMV Stop Fee Credit Card Fees Sales and Use Taxes Consumer's Utility Taxes Consumption Tax Business License Tax Motor Vehicle Licenses Recordation Taxes	185,912 141,324 133,859 11,494 8,129 18,000 936,127 346,094 34,516 30,886 355,923 291,749	181,816 121,561 23,555 5,350 15,055 1,281,009 351,339 35,258 20,940 296,285 319,944	138,536 147,371 11,989 11,826 17,000 1,200,000 345,905 34,351 24,782 321,283 282,111	138,536 147,371 11,989 11,826 17,000 1,200,000 345,905 34,351 24,782 321,283 282,111	147,068 126,482 22,000 5,350 17,000 1,400,000 355,000 34,351 20,940 315,000 350,000	8,532 (20,889) 10,011 (6,476) - 200,000 9,095 - (3,842) (6,283) 67,889

	FY 20 Original Budget	FY 20 Audited Actual	FY21 Original Budget	FY 21 Revised Budget	FY22 Proposed Budget	Variance FY22 - FY21 Original
Animal Licenses	8,440	5,377	8,440	8,440	5,300	(3,140
Animal Shelter Fees - Dogs & Cats	8,525	5,125	7,418	7,418	6,370	(1,048
Dangerous Dog Registration	200	(55)	-	-	85	85
Land Use Application Fees Penalty	5,450	8,900	5,450	5,450	5,000	(450
Land Use Application Fees	250	900	250	250	250	-
Γransfer Fees	485	537	485	485	522	37
Zoning and Subdivision Permits	89,960	64,945	86,152	86,152	84,748	(1,404
Building Permits	196,245	225,983	270,000	270,000	260,292	(9,708
Sign Permits and Inspection Fees	1,807	300	1,747	1,747	300	(1,447
Weapons Permits	7,000	5,985	7,000	7,000	7,000	-
New Dwelling Address Fee	3,575	5,590	3,575	3,575	4,420	845
Other permits, fees, and licenses	938	-	563	563	475	(88
Court Fines and Forfeitures	356,594	224,433	360,095	360,095	250,000	(110,095
Parking Fines	660	9,215	660	660	7,000	6,340
Courthouse Security Fees	57,000	43,573	41,285	41,285	50,000	8,715
Local Jury Fees	-	2,419	-	-	-	-
E-Ticket Fee	30,000	15,275	30,000	30,000	18,000	(12,000
nterest on Bank Deposits	62,924	118,249	62,924	62,924	100,000	37,076
Rental of Property	61,000	66,523	55,667	55,667	66,000	10,333
Sheriff's Fees	796	796	796	796	796	-
DNA Fees - Blood Test	235	253	208	208	224	16
Court Appointed Attorney	802	93	503	503	206	(297
Commonwealth's Attorney Fees	1,749	1,345	1,614	1,614	1,607	(7
Central Alarm - Berryville	5,000	5,000	5,000	5,000	5,000	-
Vireless E-911	47,400	50,509	47,700	47,700	47,700	-
Fees for Ambulance & Rescue Services	432,500	417,171	450,000	450,000	450,000	-
EMS - Berryville	8,250	-	-	-	-	-
ail Processing Fee	1,342	1,206	1,224	1,224	1,180	(44
Iumane Foundation Contribution	15,000	60,000	20,000	20,000	20,000	-
Recycling Rebate	23,858	24,352	23,858	23,858	23,858	-
Recreation Center Fees	37,000	36,629	38,400	38,400	38,400	-
wimming Pool Fees	72,280	43,748	72,500	72,500	72,500	-
Concession Stand Revenue	14,500	12,561	15,000	15,000	15,000	-
Parks Programs Fees	270,000	171,626	270,000	270,000	270,000	-
Sale of Publications	40	-	30	30	-	(30
Mapping Fee	210	-	660	660	6	(654
Engineer's Fee	10,000	7,700	10,000	10,000	7,500	(2,500
Biosolids Application Fees	1,168	-	1,168	1,168	1,000	(168
Payments in Lieu of Tax	48,722	68,727	48,722	48,722	44,860	(3,862
Rebates & Refunds	5,000	8,895	5,000	5,000	5,000	-
Miscellaneous Revenue	12,571	15,960	12,571	12,571	21,500	8,929
Gifts & Donations	7,000	5,335	7,000	7,000	1,000	(6,000
Sale of Salvage & Surplus Property	2,775	-	2,775	2,775	1,926	(849
Sale of Vehicles	4,433	-	4,387	4,387	3,175	(1,212
Sale of Other Equipment	-	8,366	-	-	-	-
nsurance Adjustments	7,016	-	3,264	3,264	-	(3,264
Cancelled Checks/NSF Fees	1,280	100	685	685	250	(435
oan Repayment	3,495	3,672	3,495	3,495	918	(2,577
nsurance Recovery	13,002	54,194	13,002	13,002	7,500	(5,502
Other Misc Revenue (Bank Rec)	-	36,043	-	-	-	-
CITAC Reimbursement	-	4,662	-	-	5,000	5,000
uror Reimbursements	-	7,890	-	-	-	-
oint Administrative Services	2,000	1,305	-	-	-	-
Social Services	5,000	131	-	-	-	-
School Operations	392,726	329,623	369,685	361,685	282,064	(87,621
school Food Service	496,454	398,761	458,150	458,150	491,305	33,155
Comprehensive Services Act	-	9,357	-	-	-	-
bublic Safety Fund	-	4,411	-	-	-	-
Conservation Easement	-	48,427	15,000	15,000	15,000	-
General Capital Projects	-	-	-	7,000	-	-
chool Capital Projects	-	75,000	-	88,000	-	-
Parks Construction Fund	-	17,429	-	-	-	-
General Debt Service	-	9,910	4,955	4,955	-	(4,955
School Debt Service	98,035	105,494	108,769	108,769	107,344	(1,425
TOTAL LOCAL REVENUE	25,997,516	26,380,939	26,555,901	26,642,901	26,805,349	249,449
COMMONWEALTH OF VIRGINIA						
Motor Vehicles Carrier's Taxes	25,000	23,007	24,745	24,745	23,000	(1,745
Mobile Home Titling Tax	-	-	-	-	-	-
F D 1 (C , 1 T)	66,820	47,365	69,224	69,224	73,824	4,600
Tax on Deeds (Grantor's Tax)	00,020	47,505	0,,22.	0>,==.	,	.,

	FY 20 Original Budget	FY 20 Audited Actual	FY21 Original Budget	FY 21 Revised Budget	FY22 Proposed Budget	Variance FY22 - FY21 Original
Auto Rental Tax	1,129	20	320	320	-	(320)
Communications Tax Sales and Use Tax	411,650	355,940	389,880	389,880	335,000	(54,880)
Commonwealth's Attorney Comp Board	199,967	199,144	199,965	199,965	210,066	10,101
Sheriff Comp Board	806,538	805,116	808,162	808,162	843,260	35,098
Commissioner of Revenue	81,236	80,938	87,384	87,384	92,167	4,783
Treasurer	99,608	98,511	121,096	121,096	121,244	148
Medical Examiner	- 20 422	40,780	- 39,594	39,594	39,594	-
Registrar Clerk of the Circuit Court	39,433 163,797	183,760	167,848	39,394 167,848	182,969	15,121
Spay & Neuter Fund Distribution	103,797	114	198	198	114	(84)
Emergency Services Grant	-	-	17,800	13,800	-	(17,800)
Fire Program Funds	49,198	52,289	52,164	52,164	53,500	1,336
Litter Control	6,207	4,007	4,000	4,000	5,000	1,000
VA Commission for the Arts	4,500	4,500	4,500	4,500	4,500	-
Other Categorical Aid	973	15,754	973	973	-	(973)
Victim Witness Grant - State Portion	-	17,960	-	-	-	-
RSAF Grant - Handtevy	=	-	-	4,000	-	4,000
Social Services	1,065,369	309,525	354,638	354,638	524,141	169,503
School Operations	9,166,087	9,149,180	9,241,877	9,249,877	9,282,224	40,347
School Food Service	14,998	11,458	15,000	15,000	9,691	(5,309)
Comprehensive Services Act	156,675	112,796	156,675	156,675	163,569	6,894
Public Safety Fund	-	1,511	-	-	-	-
Conservation Easement	30,000	61,657	30,000	213,702	40,000	10,000
General Capital Projects	241,452	209,513	-	241,452	154,000	-
School Capital Projects TOTAL COMMONWEALTH REVENUE	154,000	82,530	154,000	66,073	154,000	221 920
TOTAL COMMONWEALTH REVENUE	15,268,493	14,351,216	14,423,885	14,769,112	14,641,705	221,820
FEDERAL REVENUE						
Payment in Lieu of Taxes	6,697	6,623	6,706	6,706	7,129	423
Emergency Management Assistance	-	11,425	7,500	7,500	6,623	(877)
State Criminal Alien Asst Grant	650	3,929	1,689	1,689	1,689	-
Violence Against Women Grant	28,053	28,082	28,053	28,053	28,053	-
Victim Witness Grant - Federal Portion	72,191	52,597	72,191	72,191	72,191	-
DMV Speed Enforcement	9,625	6,887	9,625	9,625 5,000	9,625	-
DMV Speed Enforcement Internet Crimes Against Children Task Force	5,000 4,000	3,976 3,192	5,000 5,000	5,000	5,000 5,000	-
School Resource Officer Grant	-	33,306	5,000	52,803	3,000	-
Dept Historic Resources Book Grant	11,500	8,230	12,500	12,500	-	(12,500)
Dept of Justice Vest Grant	4,000	3,610	700	700	700	(12,500)
Byrne Justice Assistance	500	944	500	500	-	(500)
Staffing EMS Grant	-	107,329	252,221	252,221	184,962	(67,259)
Emergency Mgmt Performance Grant	7,500	-	7,500	7,500	7,500	-
Misc Federal Revenue	-	25	-	-	-	-
CARES (County and EB)	-	643,456	-	176,862	-	-
Joint Administrative Services	=	851	-	9,581	-	-
Social Services	-	643,719	628,819	629,716	552,184	(76,635)
School Operations	919,611	780,392	693,880	1,311,152	1,253,728	559,848
School Food Service	300,000	440,485	369,500	315,777	300,000	(69,500)
Comprehensive Services Act	-	10,396	-	-	-	-
Public Safety Fund	-	6,832	-	-	-	-
Conservation Easement	24,000	-	-	323,500	- 022.005	274.160
General Capital Projects	34,000	14.550	557,935	578,684	932,095	374,160
School Capital Projects School Debt Service	114 427	14,550 107,745	100.250	2,156	02 126	(7.122)
Unemployment Fund	114,437	14,160	100,259	100,259 9,931	93,126	(7,133)
TOTAL FEDERAL REVENUE	1,517,764	2,932,741	2,759,578	3,919,607	3,459,605	700,027
TOTAL EVDENDITUDES	42.254.402		GET BALANCE		45.066.154	1 265 021
TOTAL REVENUE	43,374,482	42,088,075	43,900,233	47,532,672	45,266,154	1,365,921
TOTAL REVENUE	42,783,773	43,664,896	43,739,364	45,331,621	44,906,659	1,171,296
SURPLUS (DEFICIT) FROM FUND BALANCE	(590,709) 590,709	1,576,821 (1,576,821)	(160,869) 160,869	(2,201,052) 2,201,052	(359,495)	(194,625) 194,625
I NOM FOND DALANCE	390,709	(1,5/0,641)	100,809	4,401,034	JJ7,47J	174,023

TOTAL PAY-AS-YOU-GO

SURPLUS (DEFICIT) NET OF PAY-AS-YOU-GO

346,605 (12,890)

606,000 445,131 FY 20 Original FY 20 Audited FY21 Original FY 21 Revised FY22 Proposed Variance FY22 -FY21 Original Budget Actual Budget Budget Budget

PUBLIC HEARING NOTICE (PH-2021-07)

CLARKE COUNTY TAX RATES FOR THE CALENDAR YEAR 2021

The Clarke County Board of Supervisors will hold a public hearing on Tuesday, April 6, 2021, at 6:30 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 levies for the year beginning January 1, 2021 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

L TAX RATES ARE BASED ON EACH \$100 OF ASSESSED VALUATION	<u>2021</u>				
	Current	Proposed			
1. Real Estate, including the real estate of public service corporations*	\$ 0.615 \$	0.615			
2. Tangible personal property except machinery and tools and qualified Fire and Rescue Vehicles **	\$ 4.496 \$	4.496			
3. Tangible Machinery and tools	\$ 1.250 \$	1.250			
4. Tangible personal property of qualified Fire & Rescue Vehicles	\$ 2.248 \$	2.248			

^{*} Mobile Homes will be assessed as personal property, but taxed at the same rate as real estate.

It should be noted that no tax rate for the current year has been adoped 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 2021-2022 should be adopted as advertised.

View this document at www.clarkecounty.gov

THE BOARD OF SUPERVISORS OF CLARKE COUNTY BY: Chris Boies, 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.

^{**}Personal Property Tax Relief by the Commonwealth of Virginia for vehicles valued between \$1,001 and \$20,000 will decrease from a discount of 44.00% to 43.00%.

PUBLIC HEARING NOTICE (PH 2021-06) CLARKE COUNTY PROPOSED BUDGET

FOR THE FISCAL YEAR COMMENCING JULY 1, 2021 - JUNE 30, 2022

The Clarke County Board of Supervisors will hold a public hearing on Tuesday, April 6, 2021, at 6:30 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.

appropriate any funds for that item.	FY20 Original Budget	FY20 Audited Actual	FY21 Original Budget	FY21 Revised Budget	FY22 Proposed Budget	Variance FY22 Proposed-FY21 Original		FY20 Original Budget	FY20 Audited Actual	FY21 Original Budget	FY21 Revised Budget		Variance FY22 Proposed-FY21 Original
ESTIMATED EXPENDITURE Board of Supervisors County Administrator	58,805 448,880	58,053 470,435	71,277 489,813	71,277 498,108	56,814 398,888	(14,463) (90,925)	Building Permits Sign Permits and Inspection Fees	196,245 1,807	225,983 300	270,000 1,747	270,000 1,747	260,292 300	(9,708) (1,447)
Public Information Services Legal Services	57,316 30,000	60,710 23,922	61,373 25,000	62,633 25,000	64,853 25,000	3,480	Weapons Permits New Dwelling Address Fee	7,000 3,575	5,985 5,590	7,000 3,575	7,000 3,575	7,000 4,420	845
Commissioner of Revenue Assessor	206,718 4,500	206,477	208,482 4,500	216,192 4,500	225,184	16,702 (4,500)	Other permits, fees, and licenses Court Fines and Forfeitures Parking Fines	938 356,594 660	224,433 9,215	563 360,095 660	563 360,095 660	475 250,000 7,000	(88) (110,095) 6,340
qualization Board reasurer Data Processing/Information Technology	5,250 312,712 335,422	425 312,875 291,398	325,374 332,933	335,697 341,298	353,406 356,361	28,032 23,428	Courthouse Security Fees Local Jury Fees	57,000	43,573 2,419	41,285	41,285	50,000	8,715 -
lectoral Board leneral Registrar	56,974 87,449	53,970 83,654	55,920 95,122	55,920 97,517	84,048 108,277	28,128 13,155	E-Ticket Fee Interest on Bank Deposits	30,000 62,924	15,275 118,249	30,000 62,924	30,000 62,924	18,000 100,000	(12,000) 37,076
Circuit Court General District Court	14,580 4,320	26,454 4,697	15,400 8,420	15,400 8,420	19,860 8,620	4,460 200	Rental of Property Sheriff's Fees DNA Fees - Blood Test	61,000 796 235	66,523 796 253	55,667 796 208	55,667 796 208	66,000 796 224	10,333 - 16
Aagistrate Blue Ridge Legal Services Juvenile & Domestic Court	50 1,500 2,850	1,500 1,968	50 1,500 6,950	50 1,500 6,950	50 1,500 6,400	(550)	Court Appointed Attorney Commonwealth's Attorney Fees	802 1,749	93 1,345	503 1,614	503 1,614	206 1,607	(297) (7)
Clerk of the Circuit Court Victim Witness Program Grant	258,857 74,066	247,916 70,658	268,358 68,580	270,879 72,244	267,849 72,191	(509) 3,611	Central Alarm - Berryville Wireless E-911	5,000 47,400	5,000 50,509	5,000 47,700	5,000 47,700	5,000 47,700	-
Regional Court Services Commonwealth Attorney	6,180 357,850	6,179 351,633	6,930 368,350	6,930 370,889	6,930 425,259	56,909	Fees for Ambulance & Rescue Services EMS - Berryville	432,500 8,250	417,171	450,000	450,000	450,000	-
Sheriff Criminal Justice Training Center Drug Task Force	2,672,042 19,593 12,500	2,759,160 19,422 11,165	2,652,258 19,593 12,500	2,840,798 19,593 12,500	2,859,691 19,593 12,500	207,433	Jail Processing Fee Humane Foundation Contribution	1,342 15,000	1,206 60,000	1,224 20,000	1,224 20,000	1,180 20,000	(44)
'olunteer Fire Companies Ilue Ridge Volunteer Fire Company	188,155 66,236	173,180 66,758	203,695 66,846	203,695 66,846	191,500 80,450	(12,195) 13,604	Recycling Rebate Recreation Center Fees	23,858 37,000	24,352 36,629	23,858 38,400	23,858 38,400	23,858 38,400	
loyce Volunteer Fire Company Inders Volunteer Fire Company Ire and Rescue Services	66,648 92,884 1,145,364	67,035 92,498 1,199,277	67,137 92,623 1,487,527	67,137 92,623	120,550 165,800	53,413 73,177 170,738	Swimming Pool Fees Concession Stand Revenue Parks Programs Fees	72,280 14,500 270,000	43,748 12,561 171,626	72,500 15,000 270,000	72,500 15,000 270,000	72,500 15,000 270,000	-
ord Fairfax Emergency Medical Services orestry Service	6,262 2,874	6,262 2,873	6,575 2,874	1,539,984 6,575 2,874	1,658,265 6,575 2,874	170,730	Sale of Publications Mapping Fee	40 210	· -	30 660	30 660	6	(30) (654)
Regional Jail uvenile Detention Service	479,467 17,219	471,624 17,219	493,300 36,877	493,300 36,877	520,285 36,168	26,985 (709)	Engineer's Fee Biosolids Application Fees	10,000 1,168 48,722	7,700	10,000 1,168	10,000 1,168	7,500 1,000	(2,500) (168) (3,862)
Probation Office Building Inspections Unimal Control	400 216,194 115,837	48 205,064	400 229,689 118,651	400 234,489 136,357	400 251,409 139,852	21,720 21,201	Payments in Lieu of Tax Rebates & Refunds Miscellaneous Revenue	5,000 12,571	68,727 8,895 15,960	48,722 5,000 12,571	48,722 5,000 12,571	44,860 5,000 21,500	(3,862) - 8,929
Medical Examiner & Indigent Burial Refuse Disposal	200 150,000	112,391 220 176,530	200 180,000	200 180,000	200 180,000	21,201	Gifts & Donations Sale of Salvage & Surplus Property	7,000 2,775	5,335	7,000 2,775	7,000 2,775	1,000 1,926	(6,000) (849)
onvenience Center itter Control	82,835 6,207	53,952 3,442	56,376 4,000	57,549 4,000	72,708 4,000	16,332	Sale of Vehicles Sale of Other Equipment	4,433 - 7.016	8,366	4,387	4,387	3,175	(1,212)
anitation Naintenance/Buildings & Grounds .ocal Health Department	235,000 854,279 192,623	231,398 795,805 192,623	237,000 892,974 216,284	237,000 900,375 216,284	244,000 859,905 193,642	7,000 (33,069) (22,642)	Insurance Adjustments Cancelled Checks/NSF Fees Loan Repayment	1,280 3,495	100 3,672	3,264 685 3,495	3,264 685 3,495	250 918	(3,264) (435) (2,577)
Our Health I Shen Valley Subst Abuse Coalition	6,500 15,000	6,500 15,000	6,500 15,000	6,500 15,000	6,500 15,000	(22,042)	Loan Repayment Insurance Recovery Other Misc Revenue	13,002	54,194 36,043	13,002	13,002	7,500	(5,502)
Jorthwestern Community Services Concern Hotline	94,000 1,000	94,000 1,000	98,700 1,000	98,700 1,000	96,350 1,500	(2,350) 500	CITAC Reimbursement Juror Reimbursements Leight Administrative Corviese	2,000	4,662 7,890	-	-	5,000 - -	5,000
IW Works Shenandoah Area Agency on Aging Loudon Transit Service	1,500 40,000 19,302	1,500 40,000 19,302	5,000 40,000 19,302	5,000 40,000 19,302	40,000 19,302	(5,000)	Joint Administrative Services Social Services School Operations	5,000 392,726	1,305 131 329,623	369,685	361,685	282,064	(87,621)
ISH Access Independence	1,000 1,000	1,000 1,000	1,000 1,000	1,000 1,000	1,000 1,000	-	School Food Service Comprehensive Services Act	496,454	398,761 9,357	458,150	458,150	491,305	33,155
aurel Center ax Relief for the Elderly	3,500 225,000	3,500 211,007	6,000 220,000	6,000 220,000	4,000 215,000	(2,000) (5,000)	Public Safety Fund Conservation Easement General Capital Projects	-	4,411 48,427	15,000	15,000 7,000	15,000	-
ord Fairfax Community College Parks Administration Recreation Center	17,796 463,993 118,025	17,796 450,958 103,322	17,441 469,430 121,030	17,441 477,555 125,268	17,965 502,060 131,987	524 32,630 10,957	School Capital Projects Parks Construction Fund	-	75,000 17,429	-	88,000	-	-
Swimming Pool Parks Programs	85,509 248,684	59,969 166,610	89,482 287,003	89,482 291,275	94,032 325,392	4,500 38,389	General Debt Service	_	9,910	4,955	4,955	-	(4,955)
Concession Stand Barns of Rose Hill	16,436 6,750 9.000	10,086 11,750	16,432 6,750	16,432 6,750	16,524 6,750	92	School Debt Service TOTAL LOCAL REVENUE	98,035 25,997,516	105,494 26,380,939	108,769 26,555,901	108,769 26,642,901	107,344 26,805,349	(1,425) 249,449
/irginia Commission for Arts Regional Library Planning Administration	241,150 445,404	9,000 241,150 423,001	9,000 279,238 444,609	9,000 279,238 449,556	9,000 279,238 481,021	36,412	COMMONWEALTH OF VIRGINIA Motor Vehicles Carrier's Taxes	25,000	23,007	24,745	24,745	23,000	(1,745)
Planning Commission Berryville Development Authority	14,388 900	7,414 100	14,389 900	14,389 900	14,389 900		Mobile Home Tilting Tax Tax on Deeds (Grantor's Tax)	66,820	47,365	69,224	69,224	73,824	4,600
Regional Airport Housing Services	2,500 2,500 3,519	2,500 2,500 1,412	2,500 5,000 3,520	2,500 5,000 3,520	5,000 2,500 3,520	2,500 (2,500)	Personal Property Tax Relief Auto Rental Tax Communications Tax Sales and Use Tax	2,483,842 1,129 411,650	2,483,842 20 355,940	2,483,842 320 389,880	2,483,842 320 389,880	2,483,842 - 335.000	(0) - (54,880)
loard of Zoning Appeals Office of Economic Development Imall Business Development Center	68,100 1,500	55,023 1,500	88,100 2,000	89,315 2,000	158,900 2,000	70,800	Commonwealth's Attorney Comp Board Sheriff Comp Board	199,967 806,538	199,144 805,116	199,965 808,162	199,965 808,162	210,066 843,260	10,101
Blandy Experimental Farm Berryville Main Street	3,000 2,500	3,000 2,500	3,000 2,500	3,000 2,500	3,000 3,500	1,000	Commissioner of Revenue Treasurer	81,236 99,608	80,938 98,511	87,384 121,096	87,384 121,096	92,167 121,244	4,783 148
listoric Preservation Commission ISV Regional Planning District	29,150 10,776	18,520 10,776	25,900 11,656	65,327 11,656	13,400 10,694	(12,500) (962)	Medical Examiner Registrar	39,433	40,780	39,594	39,594	39,594	-
Commission Nater Quality Management Friends of the Shenandoah	30,000 8,000	22,500 8,000	30,000 8,000	30,000 8,000	30,000 8,000	-	Clerk of the Circuit Court Spay & Neuter Fund Distribution	163,797 14	183,760 114	167,848 198	167,848 198	182,969 114	15,121 (84)
loard of Septic Appeals ord Fairfax Soil & Water Conservation	1,565 5,000	2,384 5,000	1,566 5,000	1,566 5,000	1,566 5,000	-	Emergency Services Grant Fire Program Funds Litter Control	49,198 6,207	52,289 4,007	17,800 52,164 4,000	13,800 52,164 4,000	53,500 5,000	(17,800) 1,336 1,000
Biosolids Application Cooperative Extension	1,168 52,011 2,300	106 39,845	1,209 51,302 2,300	1,209 51,302 2,300	1,106 52,134 2,500	(103) 832 200	VA Commission for the Arts Other Categorical Aid	4,500 973	4,500 15,754	4,500 973	4,500 973	4,500	(973)
Jorthern Virginia 4-H Center Jon-Departmental Legal/Prof. Contingency Ambulance Refunds	78,000 -	2,300 - 18,289	846,395 -	35,107 -	55,000	(791,395) -	Victim Witness Grant - State Portion RSAF Grant - Handtevy	-	17,960	-	4,000	-	4,000
oint Administrative Services Social Services	805,385 1,672,332	785,223 1,310,392	815,421 1,670,575	833,730 1,689,819	790,539 1,715,358	(24,882) 44,783	Social Services School Operations	1,065,369 9,166,087	309,525 9,149,180	354,638 9,241,877	354,638 9,249,877	524,141 9,282,224	169,503 40,347
School Operations School Food Service Comprehensive Services Act	23,833,352 811,452 303,818	22,777,137 856,666 228,734	23,456,526 842,650 303,768	24,369,403 864,955 303,768	24,165,588 800,996 314,556	709,062 (41,654) 10,788	School Food Service Comprehensive Services Act Public Safety Fund	14,998 156,675	11,458 112,796 1,511	15,000 156,675	15,000 156,675	9,691 163,569	(5,309) 6,894
Public Safety Fund Conservation Easement	45,000	27,528 72,071	45,000	614,029	45,000		Conservation Easement General Capital Projects	30,000 241,452	61,657 209,513	30,000	213,702 241,452	40,000	10,000
General Capital Improvements Cchool Capital Improvements	1,120,537 676,750	869,517 1,348,458	862,300 517,000	2,191,617 1,698,342	1,452,700 616,000	590,400 99,000	School Capital Projects TOTAL COMMONWEALTH REVENUE	154,000 15,268,493	82,530 14,351,216	154,000 14,423,885	66,073 14,769,112	154,000 14,641,705	221,820
General Debt Service School Debt Service Jnemployment Compensation	251,700 2,519,632 10,000	251,700 2,519,105 19,591	251,700 2,374,428 10,000	251,700 2,374,428 19,931	251,700 2,365,130 10,000	(9,298)	FEDERAL REVENUE Payment in Lieu of Taxes	6,697	6 602	6 706	6 706	7,129	400
TOTAL ESTIMATED EXPENDITURE	43,374,482	42,088,075	43,900,233	47,532,672	45,266,154	1,365,921	Emergency Management Assistance State Criminal Alien Asst Grant	650	6,623 11,425 3,929	6,706 7,500 1,689	6,706 7,500 1,689	6,623 1,689	423 (877)
ocal Funds for Schools	16,184,838	16,006,147	15,679,484	17,230,230	15,974,232	294,748	Violence Against Women Grant Victim Witness Grant - Federal Portion	28,053 72,191	28,082 52,597	28,053 72,191	28,053 72,191	28,053 72,191	-
ESTIMATED REVENUE LOCAL REVENUE Current Real Estate Taxes	14,712,603	15,075,570	14,926,310	14,926,310	14.931.293	3 4.983	DMV Alcohol Enforcement DMV Speed Enforcement Internet Crimes Against Children Task Force	9,625 5,000 4,000	6,887 3,976 3,192	9,625 5,000 5,000	9,625 5,000 5.000	9,625 5,000 5,000	-
Delinquent Real Estate Taxes Proceeds from Delinquent Land Sale	94,028	117,356 3,407	140,000	140,000	100,000	(40,000)	School Resource Officer Grant Dept Historic Resources Book Grant	11,500	33,306 8,230	12,500	52,803 12,500	3,000 - -	(12,500)
Public Service Corporation Real Estate Current Personal Property Taxes	492,984 5,189,685	482,461 4,921,998	356,180 5,389,278	356,180 5,389,278	406,014 5,212,789	9 (176,489)	Byrne Justice Assistance	4,000 500	3,610 944	700 500	700 500	700	(500)
Delinquent Personal Property Taxes Mobile Home Taxes Machinery and Tools Taxes	50,000 1,172 185,912	65,637 869 170,796	40,000 423 181,250	40,000 423 181,250	65,000 700 169,680) .	Staffing EMS Grant - Emergency Mgmt Performance Grant Misc Federal Revenue	7,500	107,329 - 25	252,221 7,500	252,221 7,500	184,962 7,500	(67,259) - -
Penalties (All Property Taxes) nterest (All Property Taxes)	141,324 133,859	181,816 121,561	138,536 147,371	138,536 147,371	147,068 126,482	8,532 2 (20,889)	CARES (County and EB)	-	643,456 851	-	176,862 9,581	-	-
Idministrative Costs Delind DMV Stop Fee	11,494 8,129	23,555 5,350	11,989 11,826	11,989 11,826	22,000 5,350	0 `10,011 0 (6,476)	Social Services School Operations	919,611	643,719 780,392	628,819 693,880	629,716 1,311,152	552,184 1,253,728	(76,635) 559,848
Credit Card Fees Cales and Use Taxes Consumer's Utility Taxes	18,000 936,127 346,094	15,055 1,281,009 351,339	17,000 1,200,000 345,905	17,000 1,200,000 345,905	17,000 1,400,000 355,000	200,000		300,000	440,485 10,396 6,832	369,500	315,777	300,000	(69,500)
consumer's Utility Taxes consumption Tax dusiness License Tax	34,516 30,886	35,258 20,940	34,351 24,782	34,351 24,782	34,351 20,940	(3,842)	Conservation Easement	34,000	6,832 - -	- - 557,935	323,500 578,684	932.095	374,160
Motor Vehicle Licenses Recordation Taxes	355,923 291,749	296,285 319,944	321,283 282,111	321,283 282,111	315,000 350,000) (6,283)) 67,889	School Capital Projects School Debt Service	114,437	14,550 107,745	100,259	2,156 100,259	93,126	(7,133)
axes on Wills ransient Occupancy Tax Sigarette Tax	6,775 23,564	11,074 29,702	5,584 23,890	5,584 23,890	7,852 61,250 100.000	37,360	Unemployment Fund	1,517,764	14,160 2,932,741	2,759,578	9,931 3,919,607	3,459,605	700,027
ngarette rax Meals Tax Inimal Licenses	8,440	5,377	8,440	8,440	150,000 150,000 5,300	150,000		43,374,482		GET BALANC 43,900,233		RE 45,266,154	1,365,921
Animal Shelter Fees - Dogs & Cats Dangerous Dog Registration	8,525 200	5,125 (55)	7,418	7,418	6,370 85	0 (1,048) 5 85	TOTAL REVENUE SURPLUS (DEFICIT)	42,783,773 (590,709)	43,664,896 1.576.821	43,739,364 (160,869)	45,331,621 (2,201,052)	44,906,659 (359,495)	1,171,296
and Use Application Fees Penalty and Use Application Fees	5,450 250	8,900 900	5,450 250	5,450 250	5,000 250) .) FROM FUND BALANCE - NET	590,709	(1,576,821)	160,869	2,201,052	359,495	194,625
Fransfer Fees Zoning and Subdivision Permits	485 89,960	537 64,945	485 86,152	485 86,152	522 84,748					606,000		346,605	

TOTAL PAY-AS-YOU-GO SURPLUS (DEFECIT) NET OF PAY-AS-YOU-GO **PUBLIC HEARING NOTICE (PH-2021-07)** CLARKE COUNTY TAX RATES FOR THE CALENDAR YEAR 2021

The Clarke County Board of Supervisors will hold a public hearing on Tuesday, April 6, 2021, at 6:30 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 levies for the year beginning January 1, 2021 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

	203	<u>21</u>
	<u>Current</u>	Proposed
1. Real Estate, including the real estate of public service corporations*	\$0.615	\$0.615
2. Tangible personal property except machinery and tools and qualified Fire and Rescue Vehicles**	\$4.496	\$4.496
3. Tangible Machinery and tools	\$1.250	\$1.250
4. Tangible personal property of qualified Fire & Rescue Vehicles	\$2.248	\$2.248

^{*} Mobile Homes will be assessed as personal property, but taxed at the same rate as real estate.

It should be noted that no tax rate for the current year has been adoped 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 2021-2022 should be adopted as advertised.

606,000 445,131

346,605 (12,890)

^{**}Personal Property Tax Relief by the Commonwealth of Virginia for vehicles valued between \$1,001 and \$20,000 will decrease from a discount of 44.00% to 43.00%.