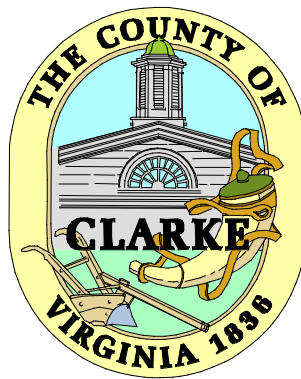


Clarke County Board of Supervisors



Special Meeting Packet

April 11, 2022



Clarke County Board of Supervisors Special Meeting Agenda

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

Item	April 11, 2022	Packet Page
Session 6:30 PM		
1. Call To Order		
2. Adoption Of Agenda		
3. Public Hearing, PH 2022-05: CC 2022-02: Proposed text amendments to Chapter 165, Article XVII, Transient Occupancy Tax		3
4. Public Hearing, PH 2022-06: CC 2022-03: Proposed text amendments to Chapter 165, Article XXI, Cigarette Tax		4
5. Public Hearing, PH 2022-07: CC 2022-04: Proposed text amendments to Chapter 165, Article XXII, Food and Beverage Tax		5
6. Public Hearing, PH 2022-08: CC 2022-05: Proposed text amendments to Chapter 165, Article I, Business License Tax		6
7. Public Hearing, PH 2022-09: Proposed FY2023 Budget		14
8. Public Hearing, PH 2022-10: Proposed CY2022 Tax Rates		17
9. 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

4/4/2022 10:30 AM

Initial Review: 03/15/2022
Set Public Hearing: 03/15/2022
Publication Dates: March 28 & April 4, 2022 Media: Winchester Star, County Website
Public Hearing: April 11, 2022 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 3.5% to 5% effective January 1, 2023.

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 ~~3.5%~~ **5%** of the amount of charge for the occupancy of any room or space occupied.

Initial Review: 03/15/2022
Set Public Hearing: 03/15/2022
Publication Dates: March 24 & April 4, 2022 Media: Winchester Star, County Website
Public Hearing: April 11, 2022 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 Article XXI Cigarette Tax, §165-85 Tax levied; amount of tax- to increase the cigarette tax from 20 cents to 40 cents per package containing 25 or fewer cigarettes effective January 1, 2023.

Chapter 165 Taxation

Article XXI Cigarette Tax

§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 ~~\$0.20~~ **\$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.

Initial Review: 03/15/2022
Set Public Hearing: 03/15/2022
Publication Dates: March 28 & April 4, 2022 Media: Winchester Star, County Website
Public Hearing: April 11, 2022 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 Article XXII Food and Beverage Tax, §165-101 Tax levied; amount of tax-to increase the meals tax from 2% to 4% effective January 1, 2023.

Chapter 165 Taxation

Article XXII Food and Beverage Tax

§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%~~ **4%** of the amount paid for food sold by a seller.

Initial Review: 03/15/2022
Set Public Hearing: 03/15/2022
Publication Dates: March 28 & April 4, 2022 Media: Winchester Star, County Website
Public Hearing: April 11, 2022 Code Update: _____
Approved on a motion by: _____

Chapter 165, Article I: The Clarke County Board of Supervisors shall consider amending Clarke County Code Chapter 165 Article I Business License Tax in its entirety. The proposed article provides various updates based on the Code of Virginia and places a new requirement that applicants for a business license must prove all delinquent business license fees, personal property, meals, and transient occupancy taxes have been paid.

Chapter 165 Taxation

Article I – Business Licenses

165-1. Intent.

The purpose of this article is to require a license be obtained for all persons or entities engaged in business or professional services conducted in the unincorporated areas of the County, to impose a license fee thereon, provide for the collection thereof, and to impose penalties for failure to comply with the provisions hereof.

165-2. Definitions

For the purposes of this Article, unless otherwise required by the context, the following definitions shall apply:

Business A course of dealing which requires the time, attention, and labor of the person or is engaged in for the purpose of earning a livelihood or profit. It implies a continuous and regular course of dealing, rather than an irregular or isolated transaction. A person may be engaged in more than one business. The following acts shall create a rebuttable presumption that a person is engaged in a business: (i) advertising or otherwise holding oneself out to the public as being engaged in a particular business or (ii) filing tax returns, schedules, and documents that are required only of persons engaged in a trade or business.

Definite Place of Business	An office or a location at which occurs a regular and continuous course of dealing for thirty consecutive days or more. A definite place of business for a person engaged in business may include a location leased or otherwise obtained from another person on a temporary or seasonal basis and real property leased to another. A person's residence shall be deemed to be a definite place of business if there is no definite place of business maintained elsewhere and the person is not subject to licensure as a peddler or itinerant merchant.
Entity	A business organization, other than a sole proprietorship, that is a corporation, limited liability company, limited partnership, or limited liability partnership duly organized under the laws of the Commonwealth or another state.
Itinerant Merchant	Any person who engages in, does, or transacts any temporary or transient business in any locality and who, for the purpose of carrying on such business, occupies any location for a period of less than one year.
License Year	The calendar year for which a license for the privilege of engaging in business is issued.
Peddler	Any person who shall carry from place to place any goods, wares or merchandise and offer to sell or barter the same, or actually sell or barter the same. The definition of peddler shall not include a peddler at wholesale or to those who sell or offer for sale in person or by their employees ice, wood, charcoal, meats, milk, butter, eggs, poultry, game, vegetables, fruits, or other family supplies of a perishable nature or farm products grown or produced by them and not purchased by them for sale.
Professional Services	Services performed by architects, attorneys-at-law, certified public accountants, dentists, engineers, land surveyors, surgeons, veterinarians, and practitioners of the healing arts (the arts and sciences dealing with the prevention, diagnosis, treatment and cure or alleviation of human physical or mental ailments, conditions, diseases, pain or infirmities) and such occupations, and no others, as the Department of Taxation may list in the BPOL guidelines promulgated pursuant to Code of Virginia (1950) § 58.1-3701, as amended. The Department shall identify and list each occupation or vocation in which a professed knowledge of some department of science or learning, gained by a prolonged course of specialized instruction and study, is used in its practical application to the affairs of others, either advising,

guiding, or teaching them, and in serving their interests or welfare in the practice of an art or science founded on it. The word "profession" implies attainments in professional knowledge as distinguished from mere skill, and the application of knowledge to uses for others rather than for personal profit.

Wholesale Merchant Any person who sells to others for resale or sells at wholesale to institutional, commercial, or industrial users.

165-3. License requirements.

- A. Every person or entity engaging in a business or profession within the county shall apply annually for a license therefor, if
 - 1. the person or entity has a definite place of business in the county;
 - 2. there is no definite place of business anywhere and the person resides in the county; or
 - 3. there is no definite place of business in the county but the person or entity operates amusement machines or is classified as an itinerant merchant, peddler, carnival, circus, contractor subject to Code of Virginia (1950) §58.1-3715, as amended, or public service corporation.
- B. A separate license shall be required for each definite place of business and for each business.

165-4. Due dates and penalties.

- A. Each person or entity subject to a license shall apply for said license prior to beginning business or no later than March 1 of the license year, if a license had been issued for the preceding year. The application shall be on forms provided by the Commissioner of the Revenue.
- B. Under the authority of Code of Virginia (1950) §15.2-1429, as amended, the county hereby imposes the penalty of a class 3 misdemeanor and a fine of not more than \$500.00 for operating a business without a business license within the county.
- C. A penalty of ten percent of the fee may be imposed upon the failure to file an application or the failure to pay the fee by the appropriate date.
- D. If the failure to file or pay was not the fault of the license holder, the penalty shall not be imposed, or if imposed, shall be abated by the Commissioner of the Revenue. In order to demonstrate lack of fault, the license holder must show that he acted responsibly and that the failure was due to events beyond his control.

"Acted responsibly" means that: (i) the license holder exercised the level of reasonable care that a prudent person would exercise under the circumstances in determining the filing obligations for the business; and (ii) the license holder undertook significant steps to avoid or mitigate the failure, such as attempting to prevent a foreseeable impediment, acting to remove an impediment once it occurred, and promptly rectifying a failure once the impediment was removed or the failure discovered.

"Events beyond the license holder's control" include, but are not limited to, the unavailability of records due to fire or other casualty; the unavoidable absence (e.g., due to death or serious illness) of the person with the sole responsibility for fee compliance; or the license holder's reasonable reliance in good faith upon erroneous written information from the commissioner of the revenue who was aware of the relevant facts relating to the license holder's business when he provided the erroneous information.

- E. Any person assessed with a local license tax as a result of an audit may apply within 90 days from the date of such assessment to the assessor for a correction of the assessment. The application must be filed in good faith and sufficiently identify the taxpayer, audit period, remedy sought, each alleged error in assessment, the grounds upon which the taxpayer relies, and any other facts relevant to the taxpayer's contention. The assessor may hold a conference with the taxpayer if requested by the taxpayer, or require submission of additional information and documents, a further audit, or other evidence deemed necessary for a proper and equitable determination of the application. The assessment shall be deemed prima facie correct. The assessor shall undertake a full review of the taxpayer's claims and issue a determination to the taxpayer setting forth its position. Every assessment pursuant to an audit shall be accompanied by a written explanation of the taxpayer's right to seek correction and the specific procedure to be followed in the jurisdiction (e.g., the name and address to which an application should be directed.)
- F. Any person assessed with a local license tax as a result of an audit may apply within 90 days of the determination by the assessing official or an application to the tax commissioner for a correction of such assessment. The tax commissioner shall issue a determination to the taxpayer within 90 days of receipt of taxpayer's application. The application shall be treated as an application pursuant to Code of Virginia (1950) §58.1-1821, as amended, and the tax commissioner may issue an order correcting such assessment pursuant to Code of Virginia §58.1-1822, as amended. Following such as order, either the taxpayer or the assessing official may apply to the appropriate circuit court pursuant to Code of Virginia, § 58.1-3984.

165-5. Rate of License Fee

- A. The fee for the issuance of a business license shall be \$30.00 each year.

- B. No business license under this article shall be issued until the applicant has produced satisfactory evidence that all delinquent business license fees, personal property, meals, and transient occupancy taxes owed by the business to the county have been paid.

165-6. Exemptions.

No license fee shall be imposed:

- A. On any public service corporation, or any motor carrier, common carrier, or other carrier of passengers or property formerly certified by the Interstate Commerce Commission or presently registered for insurance purposes with the Surface Transportation Board of the United States Department of Transportation, Federal Highway Administration, except as provided in Code of Virginia (1950) § 58.1-1-3731, as amended, or as permitted by other provisions of law;
- B. For selling farm or domestic products or nursery products, ornamental or otherwise, or for the planting of nursery products, as an incident to the sale thereof, outside the regular market houses and sheds of the county, provided such products are grown or produced by the person offering such products for sale;
- C. Upon the privilege or right of printing or publishing any newspaper, magazine, newsletter or other publication issued daily or regularly at average intervals not exceeding three months; provided the publication's subscription sales are exempt from state sales tax, or for the privilege or right of operating or conducting any radio or television broadcasting station or service;
- D. On a manufacturer for the privilege of manufacturing and selling goods, wares and merchandise at wholesale at the place of manufacturer. For purposes of this subdivision, this shall include a manufacturer that is also a defense production business selling manufacturing, rebuilding, repair, and maintenance services at the place of manufacture (i) to the United States or (ii) for which consent of the United States is required;
- E. On a person engaged in the business of severing minerals from the earth for the privilege of selling the severed mineral at wholesale at the place of severance, except as provided in Code of Virginia (1950) §58.1-3712 and §58.1-3713, as amended;
- F. Upon a wholesaler for the privilege of selling goods, wares and merchandise to other persons for resale unless such wholesaler has a definite place of business or store in the county This subdivision shall not be construed as prohibiting the county from imposing a local license fee on a peddler at wholesale pursuant to Code of Virginia (1950) §58.1-3718, as amended;
- G. Upon any person, firm or corporation for engaging in the business of renting, as the owner of such property, real property other than hotels, motels, motor lodges, auto courts, tourist courts, travel trailer parks, campgrounds, bed and breakfast establishments, lodging houses, rooming houses and boarding houses;

- H. On or measured by receipts for management, accounting or administrative services provided on a group basis under nonprofit cost-sharing agreement by a corporation which is an agricultural cooperative association under the provisions of Code of Virginia (1950), Title 13.1, Chapter 3, Article 2 (§ 13.1-312 et seq.), as amended, or a member or subsidiary or affiliated association thereof, to other members of the same group. This exemption shall not exempt any such corporation from such license fee or other tax to be measured by receipts from outside the group;
- I. On or measured by receipts or purchases by an entity which is a member of an affiliated group of entities from other members of the same affiliated group. This exclusion shall not exempt affiliated entities from such license or other tax measured by receipts or purchases from outside the affiliated group. This exclusion shall not preclude the county from levying a wholesale merchant's license on an affiliated entity on those sales by the affiliated entity to a nonaffiliated entity, notwithstanding the fact that the wholesale merchant's license tax would be based upon purchases from an affiliated entity. Such tax shall be based on the purchase price of the goods sold to the nonaffiliated entity. As used in this subdivision, the term "sales by the affiliated entity to a nonaffiliated entity" means sales by the affiliated entity to a nonaffiliated entity where goods sold by the affiliated entity or its agent are manufactured or stored in the Commonwealth prior to their delivery to the nonaffiliated entity;
- J. Any insurance company subject to taxation under Code of Virginia (1950), Title 58.1, Chapter 25 (§ 58.1-2500 et seq.), as amended, or on any agent of such company;
- K. Any bank or trust company subject to taxation in Code of Virginia (1950), Title 58.1, Chapter 12 (§ 68.1-1200 et seq.), as amended;
- L. Any taxicab driver, if the county has imposed a license fee upon the taxicab company for which the taxicab driver operates;
- M. Any blind person operating a vending stand or other business enterprise under the jurisdiction of the Department for the Blind and Vision Impaired, or a nominee of the Department, as set forth in Code of Virginia (1950), §51.5-98, as amended;
- N. On an accredited religious practitioner in the practice of the religious tenets of any church or religious denomination. "Accredited religious practitioner" shall be defined as one who is engaged solely in praying for others upon accreditation by such church or religious denomination;
- O. On or measured by receipts of a nonprofit organization described in Internal Revenue Code §501(c)(3) or 501(c)(19), except to the extent the organization has receipts from an unrelated trade or business the income of which is taxable under Internal Revenue Code §511 et seq. For the purposes of this subdivision, "nonprofit organization" means an organization that is described in Internal Revenue Code §501(c)(3) or 501(c)(19), and to which contributions are deductible by the contributor under Internal Revenue Code §170, except that educational institutions exempt from federal income tax under

Internal Revenue Code §501(c)(3) shall be limited to schools, colleges, and similar institutions of learning;

- P. On or measured by gifts, contributions, and membership dues of a nonprofit organization. For the purpose of this subdivision, "nonprofit organization" means an organization exempt from federal income tax under the Internal Revenue Code §501 other than the nonprofit organizations described in the previous subdivision;
- Q. On any venture capital fund or other investment fund, except commissions and fees of such funds. Gross receipts from the sale and rental of real estate and buildings remain taxable by the locality in which the real estate is located, provided the locality is otherwise authorized to tax such business and rental of real estate;
- R. On total assessments paid by condominium unit owners for common expenses. "Common expenses" and "unit owner" have the same meanings as in Code of Virginia (1950) §55.1-1900, as amended;
- S. On or measured by receipts of a qualifying transportation facility, directly or indirectly owned or title to which is held by the Commonwealth or any political subdivision thereof, or by the United States as described in Code of Virginia (1950) §58.1-3606.1, as amended, and developed and/or operated pursuant to a concession under the Public-Private Transportation Act of 1995 (Code of Virginia (1950) §33.2-1800 et seq.), as amended, or similar federal law.

§165-7 to §165-14 Reserved for future use.

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 Monday, April 11, 2022, at 6:30 pm to hear public comment on the following matters:

PH 2022-05: CC-2022-02 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 3.5% to 5%, effective January 1, 2023.

PH 2022-06: CC-2022-03 The Clarke County Board of Supervisors shall consider amending Clarke County Code Chapter 165 Article XXI Cigarette Tax, §165-85 Tax levied; amount of tax, to increase the cigarette tax from \$0.20 to \$0.40 per package containing 25 or fewer cigarettes, effective January 1, 2023.

PH 2022-07: CC-2022-04 The Clarke County Board of Supervisors shall consider amending Clarke County Code Chapter 165 Article XXII Food and Beverage Tax, §165-101 Tax levied; amount of tax, to increase the meals tax from 2% to 4% effective January 1, 2023.

PH 2022-08: CC-2022-05 The Clarke County Board of Supervisors shall consider amending Clarke County Code Chapter 165 Article I Business License Tax in its entirety. The proposed article provides various updates based on the Code of Virginia and places a new requirement that business license applicants must prove that all delinquent business license fees, personal property, meals, and transient occupancy taxes have been paid.

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 accommodations will be made for handicapped persons upon prior request.

Chris Boies - County Administrator

PUBLIC HEARING NOTICE (PH 2022-09)

Clarke County Proposed Budget

FOR THE FISCAL YEAR COMMENCING JULY 1, 2022 - JUNE 30, 2023

The Clarke County Board of Supervisors will hold a public hearing on Monday, April 11, 2022 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 21 Original Budget	FY 21 Audited Actual	FY22 Original Budget	FY 22 Revised Budget	FY23 Proposed Budget	Variance FY23 - FY22 Original
<i>ESTIMATED EXPENDITURE</i>						
Board of Supervisors	71,277	53,174	56,814	56,814	58,600	1,786
County Administrator	489,813	515,800	398,888	403,888	399,585	697
Public Information Services	61,373	61,272	64,853	64,853	69,055	4,202
Legal Services	25,000	48,898	25,000	25,000	35,000	10,000
Commissioner of Revenue	208,482	220,153	225,184	225,184	283,267	58,083
Assessor	4,500	53	-	-	-	-
Equilization Board	-	1,625	-	-	-	-
Treasurer	325,374	338,544	353,406	353,406	384,092	30,686
Data Processing/Information Technology	332,933	292,430	356,361	356,361	423,818	67,457
Electoral Board	55,920	76,010	84,048	84,048	57,797	(26,251)
General Registrar	95,122	104,672	108,277	126,454	133,890	25,613
Circuit Court	15,400	34,949	19,860	51,526	19,860	-
General District Court	8,420	8,618	8,620	8,620	8,620	-
Magistrate	50	-	50	50	-	(50)
Blue Ridge Legal Services	1,500	1,500	1,500	1,500	1,500	-
Juvenile & Domestic Court	6,950	5,095	6,400	6,400	6,400	-
Clerk of the Circuit Court	268,358	234,555	270,338	270,338	291,128	20,790
Victim Witness Program Grant	68,580	71,226	72,191	72,191	75,942	3,751
Regional Court Services	6,930	6,930	6,930	6,930	6,930	-
Commonwealth Attorney	368,350	361,127	425,259	425,259	495,606	70,347
Sheriff	2,652,258	2,697,002	2,859,691	2,933,704	3,183,752	324,061
Criminal Justice Training Center	19,593	18,426	19,593	19,593	19,593	-
Drug Task Force	12,500	12,499	12,500	12,500	12,500	-
Volunteer Fire Companies	203,695	196,883	191,500	191,500	190,980	(520)
Blue Ridge Volunteer Fire Company	66,846	66,596	80,450	80,450	80,200	(250)
Boyce Volunteer Fire Company	67,137	66,796	120,550	120,550	120,430	(120)
Enders Volunteer Fire Company	92,623	93,890	165,800	165,800	165,750	(50)
Fire and Rescue Services	1,487,527	1,882,417	1,658,265	1,658,265	1,945,073	286,808
Lord Fairfax Emergency Medical Services	6,575	6,575	6,575	6,575	6,575	-
Forestry Service	2,874	2,873	2,874	2,874	2,874	-
Regional Jail	493,300	476,172	520,285	520,285	628,535	108,250
Juvenile Detention Service	36,877	36,475	36,168	36,168	36,168	-
Probation Office	400	48	400	400	400	-
Building Inspections	229,689	237,621	251,409	251,409	267,213	15,804
Animal Control	118,651	108,994	139,852	139,852	121,475	(18,377)
Medical Examiner & Indigent Burial	200	160	200	200	200	-
Refuse Disposal	180,000	177,314	180,000	180,000	180,000	-
Convenience Center	56,376	74,108	72,708	72,708	93,875	21,167
Litter Control	4,000	2,526	4,000	4,000	7,981	3,981
Sanitation	237,000	231,398	244,000	244,000	244,000	-
Maintenance/Buildings & Grounds	892,974	846,085	859,905	859,905	881,561	21,656
Local Health Department	216,284	211,284	193,642	193,642	193,642	-
Our Health	6,500	6,500	6,500	6,500	6,500	-
N Shen Valley Subst Abuse Coalition	15,000	15,000	15,000	15,000	15,000	-
Northwestern Community Services	98,700	98,700	96,350	96,350	105,985	9,635
Concern Hotline	1,000	1,000	1,500	1,500	1,500	-
NW Works	5,000	5,000	-	-	5,000	5,000
Shenandoah Area Agency on Aging	40,000	40,000	40,000	40,000	40,000	-
Loudoun Transit Service	19,302	19,302	19,302	19,302	24,960	5,658
FISH	1,000	1,000	1,000	1,000	1,000	-
Access Independence	1,000	1,000	1,000	1,000	1,500	500
Laurel Center	6,000	6,000	4,000	4,000	4,000	-
Tax Relief for the Elderly	220,000	172,398	215,000	215,000	215,000	-
Lord Fairfax Community College	17,441	17,441	17,965	17,965	16,528	(1,437)
Parks Administration	469,430	466,754	502,060	502,060	566,099	64,039
Recreation Center	121,030	117,915	131,987	131,987	165,688	33,701
Swimming Pool	89,482	59,233	94,032	94,032	105,229	11,197
Parks Programs	287,003	189,843	325,392	325,392	339,980	14,588
Concession Stand	16,432	8,781	16,524	16,524	20,051	3,527
Barns of Rose Hill	6,750	11,750	6,750	11,750	9,000	2,250
Virginia Commission for Arts	9,000	9,000	9,000	9,000	9,000	-
Regional Library	279,238	279,238	279,238	279,238	314,000	34,762
Planning Administration	444,609	441,393	481,021	476,021	495,824	14,803
Planning Commission	14,389	10,962	14,389	14,389	14,398	9
Berryville Development Authority	900	177	900	900	900	-
Regional Airport	2,500	2,500	5,000	5,000	5,000	-
Housing Services	5,000	5,000	2,500	2,500	5,000	2,500
Board of Zoning Appeals	3,520	8,151	3,520	3,520	3,519	(1)
Office of Economic Development	88,100	141,998	158,900	188,900	170,440	11,540
Small Business Development Center	2,000	2,000	2,000	2,000	2,000	-
Blandy Experimental Farm	3,000	3,000	3,000	3,000	3,500	500
Berryville Main Street	2,500	2,500	3,500	3,500	3,866	366
Historic Preservation Commission	25,900	19,680	13,400	74,931	10,900	(2,500)

	FY 21 Original Budget	FY 21 Audited Actual	FY22 Original Budget	FY 22 Revised Budget	FY23 Proposed Budget	Variance FY23 - FY22 Original
NSV Regional Planning District Commission	11,656	11,656	10,694	10,694	10,914	220
Water Quality Management	30,000	37,500	30,000	30,000	30,000	-
Friends of the Shenandoah	8,000	8,000	8,000	8,000	9,000	1,000
Board of Septic Appeals	1,566	450	1,566	1,566	1,569	3
Lord Fairfax Soil & Water Conservation	5,000	5,000	5,000	5,000	7,500	2,500
Biosolids Application	1,209	130	1,106	1,106	1,096	(10)
Cooperative Extension	51,302	42,012	52,134	52,134	54,432	2,298
Northern Virginia 4-H Center	2,300	2,300	2,500	2,500	3,125	625
Non-Departmental Legal/Prof. Contingency	846,395	-	55,000	55,000	131,000	76,000
Ambulance Refunds	-	2,957	-	-	-	-
Joint Administrative Services	815,421	796,417	790,539	790,539	818,126	27,587
Social Services	1,670,575	1,433,333	1,715,358	1,698,935	1,778,290	62,932
School Operations	23,456,526	22,342,356	24,165,588	25,535,180	25,390,181	1,224,593
School Food Service	842,650	808,600	800,996	800,996	744,298	(56,698)
Comprehensive Services Act	303,768	137,950	314,556	335,288	330,295	15,739
Public Safety Fund	-	49,590	-	-	-	-
Conservation Easement	45,000	58,103	45,000	695,783	45,000	-
General Capital Improvements	862,300	754,577	1,452,700	2,309,783	3,735,000	2,282,300
School Capital Improvements	517,000	1,029,929	616,000	1,285,431	1,570,325	954,325
General Debt Service	251,700	251,700	251,700	251,700	251,700	-
School Debt Service	2,374,428	2,374,428	2,365,130	2,365,130	2,329,126	(36,004)
Unemployment Compensation	10,000	16,608	10,000	10,000	10,000	-
ARP Funds				2,832,226		
<i>TOTAL ESTIMATED EXPENDITURE</i>	43,900,233	42,209,584	45,268,643	51,872,454	51,066,211	5,797,568
<i>ESTIMATED REVENUE</i>						
<i>LOCAL REVENUE</i>						
Current Real Estate Taxes	14,926,310	14,769,186	14,931,293	14,798,666	14,609,004	(322,289)
Delinquent Real Estate Taxes	140,000	18,994	100,000	232,627	425,996	325,996
Public Service Corporation Real Estate	356,180	413,655	406,014	406,014	443,000	36,986
Current Personal Property Taxes	5,389,278	5,730,902	5,212,789	4,633,432	5,489,426	276,637
Delinquent Personal Property Taxes	40,000	60,147	65,000	644,357	1,242,130	1,177,130
Mobile Home Taxes	423	875	700	700	600	(100)
Machinery and Tools Taxes	181,250	180,252	169,680	169,680	208,000	38,320
Penalties (All Property Taxes)	138,536	183,044	147,068	147,068	158,000	10,932
Interest (All Property Taxes)	147,371	168,936	126,482	126,482	120,000	(6,482)
Administrative Costs Delinq	11,989	25,396	22,000	22,000	20,000	(2,000)
DMV Stop Fee	11,826	9,625	5,350	5,350	7,000	1,650
Credit Card Fees	17,000	19,888	17,000	17,000	22,000	5,000
Sales and Use Taxes	1,200,000	1,458,446	1,400,000	1,400,000	1,550,000	150,000
Consumer's Utility Taxes	345,905	324,268	355,000	355,000	345,000	(10,000)
Consumption Tax	34,351	34,265	34,351	34,351	34,000	(351)
Business License Tax	24,782	23,570	20,940	20,940	23,000	2,060
Motor Vehicle Licenses	321,283	337,931	315,000	315,000	327,000	12,000
Recordation Taxes	282,111	442,255	350,000	350,000	390,000	40,000
Taxes on Wills	5,584	5,783	7,852	7,852	6,000	(1,852)
Transient Occupancy Tax	23,890	48,422	61,250	61,250	97,000	35,750
Cigarette Tax	-	-	100,000	100,000	297,000	197,000
Meals Tax	-	-	150,000	150,000	297,000	147,000
Animal Licenses	8,440	4,780	5,300	5,300	3,132	(2,168)
Animal Shelter Fees - Dogs & Cats	7,418	6,490	6,370	6,370	7,000	630
Dangerous Dog Registration	-	120	85	85	85	-
Land Use Application Fees Penalty	5,450	5,900	5,000	5,000	6,500	1,500
Land Use Application Fees	250	500	250	250	25,000	24,750
Transfer Fees	485	710	522	522	710	188
Zoning and Subdivision Permits	86,152	67,120	84,748	84,748	63,000	(21,748)
Building Permits	270,000	246,603	260,292	260,292	260,000	(292)
Sign Permits and Inspection Fees	1,747	300	300	300	300	-
Weapons Permits	7,000	9,899	7,000	7,000	5,000	(2,000)
New Dwelling Address Fee	3,575	3,770	4,420	4,420	3,900	(520)
Other permits, fees, and licenses	563	700	475	475	475	-
Court Fines and Forfeitures	360,095	156,698	250,000	250,000	225,000	(25,000)
Parking Fines	660	11,081	7,000	7,000	5,250	(1,750)
Courthouse Security Fees	41,285	37,946	50,000	50,000	65,000	15,000
Local Jury Fees	-	2,356	-	-	1,500	1,500
E-Ticket Fee	30,000	8,213	18,000	18,000	11,000	(7,000)
Interest on Bank Deposits	62,924	80,850	100,000	100,000	90,000	(10,000)
Rental of Property	55,667	62,163	66,000	66,000	66,000	-
Sheriff's Fees	796	622	796	796	800	4
DNA Fees - Blood Test	208	212	224	224	200	(24)
Court Appointed Attorney	503	-	206	206	200	(6)
Commonwealth's Attorney Fees	1,614	818	1,607	1,607	800	(807)
Central Alarm - Berryville	5,000	5,000	5,000	5,000	5,000	-
Wireless E-911	47,700	49,113	47,700	47,700	50,118	2,418
Fees for Ambulance & Rescue Services	450,000	442,125	450,000	450,000	450,000	-
Jail Processing Fee	1,224	1,006	1,180	1,180	850	(330)
Humane Foundation Contribution	20,000	20,000	20,000	20,000	20,000	-
Recycling Rebate	23,858	23,924	23,858	23,858	27,000	3,142
Recreation Center Fees	38,400	32,375	38,400	38,400	48,000	9,600
Swimming Pool Fees	72,500	69,734	72,500	72,500	77,000	4,500
Concession Stand Revenue	15,000	6,535	15,000	15,000	14,500	(500)
Parks Programs Fees	270,000	134,628	270,000	270,000	255,000	(15,000)
Sale of Publications	30	-	-	-	-	-
Mapping Fee	660	6	6	6	6	-
Engineer's Fee	10,000	9,170	7,500	7,500	5,000	(2,500)
Biosolids Application Fees	1,168	-	1,000	1,000	500	(500)
Payments in Lieu of Tax	48,722	44,410	44,860	44,860	45,315	455

	FY 21 Original Budget	FY 21 Audited Actual	FY22 Original Budget	FY 22 Revised Budget	FY23 Proposed Budget	Variance FY23 - FY22 Original
Rebates & Refunds	5,000	11,432	5,000	5,000	6,800	1,800
Miscellaneous Revenue	12,571	12,829	21,500	21,500	500	(21,000)
Miscellaneous Revenue - Econ Development	-	17,500	-	-	19,500	19,500
Gifts & Donations	7,000	1,350	1,000	1,000	1,000	-
BHR Book Grant - Pvt Svcs	-	-	-	3,000	-	-
Sale of Salvage & Surplus Property	2,775	-	1,926	1,926	-	(1,926)
Sale of Vehicles	4,387	-	3,175	3,175	-	(3,175)
Sale of Other Equipment	-	1,729	-	-	-	-
Insurance Adjustments	3,264	-	-	-	-	-
Cancelled Checks/NSF Fees	685	275	250	250	250	-
Loan Repayment	3,495	3,672	918	918	-	(918)
Insurance Recovery	13,002	34,377	7,500	7,500	-	(7,500)
Other Misc Revenue (Bank Rec)	-	(8,128)	-	-	-	-
CITAC Reimbursement	-	3,756	5,000	5,000	5,000	-
Joint Administrative Services	-	(2,390)	-	-	-	-
Social Services	-	727	-	-	-	-
School Operations	369,685	225,423	282,064	286,164	260,185	(21,879)
School Food Service	458,150	8,053	491,305	491,305	460,000	(31,305)
Comprehensive Services Act	-	15,479	-	-	-	-
Public Safety Fund	-	87,649	-	-	-	-
Conservation Easement	15,000	88,831	15,000	15,000	30,000	15,000
Proffers	-	156,936	-	-	-	-
General Capital Projects	-	6,846	-	-	-	-
School Capital Projects	-	88,750	-	-	-	-
Parks Construction Fund	-	357	-	-	-	-
General Debt Service	4,955	-	-	-	-	-
School Debt Service	108,769	108,769	107,344	107,344	107,000	(344)
Unemployment Fund	-	-	-	-	-	-
TOTAL LOCAL REVENUE	26,555,901	26,665,937	26,805,350	26,812,450	28,840,532	2,035,182
<i>COMMONWEALTH OF VIRGINIA</i>						
Motor Vehicles Carrier's Taxes	24,745	43,649	23,000	23,000	23,000	-
Tax on Deeds (Grantor's Tax)	69,224	107,207	73,824	73,824	100,000	26,176
Personal Property Tax Relief	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	-
Auto Rental Tax	320	128	-	-	150	150
Communications Tax Sales and Use Tax	389,880	316,156	335,000	335,000	284,030	(50,970)
Commonwealth's Attorney Comp Board	87,384	199,087	210,066	210,066	220,661	10,595
Sheriff Comp Board	808,162	805,839	843,260	885,244	886,036	42,776
Commissioner of Revenue	199,965	80,931	92,167	92,167	96,794	4,627
Treasurer	121,096	101,444	121,244	121,244	127,387	6,143
Registrar	39,594	39,383	39,594	50,076	57,557	17,963
Clerk of the Circuit Court	167,848	152,122	182,969	182,969	192,888	9,919
Revenue from the Commonwealth	-	-	-	29,883	-	-
Spay & Neuter Fund Distribution	198	38	114	114	100	(14)
Emergency Services Grant	17,800	-	-	-	-	-
Fire Program Funds	52,164	53,521	53,500	53,500	55,980	2,480
Litter Control	4,000	5,608	5,000	5,000	7,981	2,981
VA Commission for the Arts	4,500	4,500	4,500	4,500	4,500	-
Other Categorical Aid	973	30,319	-	-	-	-
Victim Witness Grant - State Portion	-	17,798	-	-	-	-
RSAF Grant - Handtevy	-	3,800	-	-	-	-
Eco Dev ARPA Tourism Revenue	-	-	-	30,000	-	-
Social Services	354,638	326,266	524,141	524,141	585,800	61,659
School Operations	9,241,877	9,249,877	9,282,224	9,274,224	10,199,473	917,249
School Food Service	15,000	6,650	9,691	9,691	44,244	34,553
Comprehensive Services Act	156,675	41,301	163,569	163,569	190,709	27,140
Public Safety Fund	-	7,017	-	-	-	-
Conservation Easement	30,000	46,938	30,000	268,232	15,000	(15,000)
General Capital Projects	-	-	-	241,452	-	-
School Capital Projects	154,000	48,209	154,000	352,568	1,570,325	1,416,325
TOTAL COMMONWEALTH REVENUE	14,423,885	14,171,632	14,631,705	15,414,306	17,146,457	2,514,752
<i>FEDERAL REVENUE</i>						
Payment in Lieu of Taxes	6,706	6,717	7,129	7,129	7,272	143
Emergency Management Assistance	7,500	-	6,623	6,623	-	(6,623)
State Criminal Alien Asst Grant	1,689	-	1,689	1,689	1,689	-
Violence Against Women Grant	28,053	28,028	28,053	28,053	28,053	-
Victim Witness Grant - Federal Portion	72,191	53,395	72,191	72,191	72,191	-
DMV Alcohol Enforcement	9,625	8,319	9,625	9,625	9,900	275
DMV Speed Enforcement	5,000	5,496	5,000	5,000	7,200	2,200
Internet Crimes Against Children Task Force	5,000	875	5,000	5,000	5,000	-
School Resource Officer Grant	-	9,759	-	-	-	-
Dept Historic Resources Book Grant	12,500	-	-	26,005	-	-
Dept of Justice Vest Grant	700	2,459	700	700	-	(700)
Byrne Justice Assistance	500	-	-	929	929	929
Staffing EMS Grant	252,221	234,347	184,962	184,962	58,852	(126,110)
OCDETF Equitable Sharing Funds	-	-	-	-	-	-
Emergency Mgmt Performance Grant	7,500	7,500	7,500	7,500	7,500	-
Misc Federal Revenue	-	353	-	-	-	-
CARES (County)	-	1,176,367	-	-	-	-
CARES (EB)	-	36,959	-	-	-	-
CARES (County and EB)	-	-	-	2,832,226	-	-
Fed Rev-NPS Battle Bndry Stdy	-	-	-	39,427	-	-
Joint Administrative Services	-	9,581	-	-	-	-
Social Services	628,819	682,504	552,184	556,493	585,800	33,616
School Operations	693,880	1,153,416	1,253,728	2,623,320	1,086,845	(166,883)
School Food Service	369,500	1,170,027	300,000	300,000	240,054	(59,946)
Public Safety Fund	-	1,783	-	-	-	-

	FY 21 Original Budget	FY 21 Audited Actual	FY22 Original Budget	FY 22 Revised Budget	FY23 Proposed Budget	Variance FY23 - FY22 Original
County CRF	-	1,810,381	-	-	-	-
Registrar CRF	-	49,044	-	-	-	-
School CRF	-	324,170	-	-	-	-
Conservation Easement	-	-	-	292,250	-	-
General Capital Projects	557,935	20,849	932,095	939,438	-	(932,095)
School Capital Projects	-	2,156	-	-	-	-
School Debt Service	100,259	97,759	93,125	93,125	91,571	(1,554)
Unemployment Fund	-	9,931	-	-	-	-
TOTAL FEDERAL REVENUE	2,759,578	6,902,175	3,459,604	8,031,685	2,202,856	(1,256,748)
BUDGET BALANCE PROCEDURE						
TOTAL EXPENDITURES	43,900,233	42,209,584	45,268,643	51,872,454	51,066,211	5,797,568
TOTAL REVENUE	43,739,364	47,739,744	44,896,659	50,258,442	48,189,845	3,293,186
SURPLUS (DEFICIT)	(160,869)	5,530,160	(371,984)	(1,614,013)	(2,876,366)	(2,504,382)
FROM FUND BALANCE	160,869	(5,530,160)	371,984	1,614,013	2,876,366	2,504,382
NET	-	-	-	-	-	-
TOTAL PAY-AS-YOU-GO	606,000		346,605		2,880,000	
SURPLUS (DEFICIT) NET OF PAY-AS-YOU-GO	445,131		(25,379)		3,634	

PUBLIC HEARING NOTICE (PH-2022-10)
CLARKE COUNTY TAX RATES FOR THE CALENDAR YEAR 2022

The Clarke County Board of Supervisors will hold a public hearing on Monday, April 11, 2022 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, 2022 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

	<u>2022</u>	
	<u>Current</u>	<u>Proposed</u>
1. Real Estate, including the real estate of public service corporations*	\$ 0.610	\$ 0.610
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.

**Personal Property Tax Relief by the Commonwealth of Virginia for vehicles valued between \$1,001 and \$20,000 will decrease from a discount of 43.00% to 36.00%.

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 2022-2023 should be adopted as advertised.

THE BOARD OF SUPERVISORS OF CLARKE COUNTY
BY: Chris Boies, County Administrator

View this document at www.clarkecounty.gov

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.

