

***An Ordinance Adopting Local Levies and Budget For  
The County of Tazewell County, Virginia for Fiscal  
Year Beginning July 1, 2015 and Ending June 30, 2016  
In Accordance With Section 15.2-2500 – 15.2-2507\*  
Of The Code of Virginia, 1950, As Amended***

*WHEREAS, the Board of Supervisors for Tazewell County, Virginia, is required by Subtitle III of Title 58.1 of the Code of Virginia (1950), as amended, to fix local tax rates and levies for fiscal year July 1, 2015 to June 30, 2016 and*

*WHEREAS, the Board is required to adopt an ordinance regarding its budget for informative and fiscal planning purposes only, Section 15.2 of the Code of Virginia (1950), as amended; and*

*WHEREAS, the Board of Supervisors for Tazewell County, Virginia has advertised the said budget and levies in accordance with law;*

***NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF TAZEWELL COUNTY, VIRGINIA that the following ordinance is hereby adopted:***

***Section I***

*That the following budget is adopted for informative and fiscal planning purposes only for Tazewell County, Virginia for fiscal year commencing on the first day of July, 2015 and ending on the 30<sup>th</sup> day of June 2016.*

***Section II***

*That no appropriations for salary totals shall be changed, nor appropriations transferred between departments unless authorized by the Tazewell County Board of Supervisors. Appropriations other than salaries within a department may be transferred therein for the purpose of equalization when necessary by approval of the Tazewell County Administrator.*

**Section III**

*In accordance with Section 58-1-3001 of the Virginia Code and other applicable Virginia Code Sections the following tax rates and levies are hereby adopted and fixed for Tazewell County, Virginia for the current year, calendar year 2015:*

<b>Type of Tax</b>	<b>Current FY2014/2015 Rates</b>	<b>Adopted FY2015/2016 Rates</b>
<i>Real Estate Levy</i>	<i>\$.55 Per \$100 of Assessed Value</i>	<i>\$.55 Per \$100 of Assessed Value</i>
<i>Personal Property Levy</i>	<i>2.00 Per \$100 of Assessed Value</i>	<i>2.00 Per \$100 of Assessed Value</i>
<i>Merchants Capital Levy</i>	<i>3.80 Per \$100 of Assessed Value</i>	<i>3.80 Per \$100 of Assessed Value</i>
<i>Machinery &amp; Tool Levy</i>	<i>2.00 Per \$100 of Assessed Value</i>	<i>2.00 Per \$100 of Assessed Value</i>
<i>Public Service Levy</i>	<i>R.E. - .55 Per \$100 of Assessed Value P. Prop. – 2.00 Per \$100 of Assessed Value</i>	<i>R.E. - .55 Per \$100 of Assessed Value P. Prop. – 2.00 Per \$100 of Assessed Value</i>
<i>Mobile Home Levy</i>	<i>.55 Per \$100 of Assessed Value</i>	<i>.55 Per \$100 of Assessed Value</i>
<i>Motor Vehicle – Decal</i>	<i>\$10.00 for new vehicle registrations only</i>	<i>\$10.00 for new vehicle registrations only</i>
<i>Utility Co. Tax</i>	<i>½ of 1% Gross County Receipts</i>	<i>½ of 1% Gross County Receipts</i>
<i>E-911 System Tax</i>	<i>1.50 per month per service connection Administered through the state</i>	<i>1.50 per month per service connection Administered through the state</i>
<i>Transient Occupancy Tax</i>	<i>5% charge pursuant to Section 18.192 of the Code of Tazewell County, Virginia</i>	<i>5% charge pursuant to Section 18.192 of the Code of Tazewell County, Virginia</i>
<i>Cable Franchise Fee</i>	<i>5% of Cable Bill</i>	<i>5% of Cable Bill</i>
<i>Aircraft Tax</i>	<i>.50 Per \$100 of Assessed Value</i>	<i>.50 Per \$100 of Assessed Value</i>
<i>Consumer Utility Tax</i>	<i>Residential - \$0.01525 Per kwh w/a minimum of \$1.50 per month &amp; a maximum of \$3.00 per month. Commercial - \$0.01500 on 1<sup>st</sup> 667 kwh &amp; \$0.00105 over 667 kwh with a minimum of \$1.50 &amp; a maximum of \$90.00 per month. Industrial – Same as commercial</i>	<i>Residential - \$0.01525 Per kwh w/a minimum of \$1.50 per month &amp; a maximum of \$3.00 per month. Commercial - \$0.01500 on 1<sup>st</sup> 667 kwh &amp; \$0.00105 over 667 kwh with a minimum of \$1.50 &amp; a maximum of \$90.00 per month. Industrial – Same as commercial</i>

*Household goods and personal effects owned and used by an individual or by a family or household incident to maintaining an abode which are defined as separate items for assessment in Virginia Code Section 58.1-3504 (A)(1-10), enacted in 1950, are exempt from taxation as personal property. Further, agriculturally related personal property used directly in conducting agricultural ventures, as defined in Virginia Code Section 58.1-3505 (A)(1-13), enacted in 1950, are also exempt from taxation as personal property. These exemptions shall not include any items of personal property that are currently assessed and taxed.*

**Section IV**

*That all unexpended budget/appropriations, except those for capital, construction and special projects or commitments which are incomplete as of June 30, 2015, be, and the same are hereby cancelled as of June 30, 2016, and the County Administrator is directed to transfer all budget/appropriations credit balances to unappropriated surplus and place to the credit of all budget/appropriations accounts which show an overdraft for the fiscal year 2015-2016 an amount necessary from unappropriated surplus to balance same and to close all such accounts for the fiscal year 2015-2016.*

**Section V**

*The County Treasurer is directed to transfer funds from the General Fund in the amount of the budgeted figure in the General Operating Budget to the General Capital Outlay Project Fund.*

**Section VI**

*There is a Landfill Enterprise Fund, which accounts for the construction, operation, closure and debt service of the County's landfill.*

**Section VII**

*This ordinance is adopted in accordance with the aforementioned provisions of the Code of Virginia.*

**Section VIII**

*This ordinance shall become effective on and after July 1, 2015:*

*Adopted:\_\_\_\_\_*

*Chairman:\_\_\_\_\_*

*Seth White  
Tazewell County Board of Supervisors*

**ATTEST;**

\_\_\_\_\_  
*Interim County Administrator  
Ms. Patricia Green*