

**BOARD OF SUPERVISORS
COUNTY OF NEW KENT
VIRGINIA**

O-07-09

At the regular meeting of the Board of Supervisors of the County of New Kent in the Boardroom of the County Administration Building in New Kent, Virginia, on the 11th day of May, 2009:

Present:	Vote:
James H. Burrell	Aye
Stran L. Trout	Aye
Thomas W. Evelyn	Aye
David M. Sparks	Aye
W. R. Davis, Jr.	Aye

Motion was made by Mr. Burrell, which carried 5:0, to adopt the following Ordinance:

**AN ORDINANCE TO IMPOSE TAX LEVIES ON REAL
AND PERSONAL PROPERTY AND SET TAX RATES FOR
BUSINESS LICENSES FOR THE
2009/2010 TAX YEAR IN THE COUNTY OF NEW KENT**

WHEREAS, the Board of Supervisors of New Kent County in preparing its annual budget determined that certain taxes are necessary;

NOW THEREFORE BE IT ORDAINED that pursuant to the authority granted under §§ 58.1-3200 et. seq., 58.1-3320 et. seq., and 58.1- 3500 et. seq., the following tax levies are imposed on personal property and real estate in the County of New Kent, effective July 1, 2009:

1. The Levy on real estate shall be Seventy-three Cents (\$0.73) per One Hundred Dollars (\$100.00) of valuation;
2. The Levy on vehicles without motive power, used or designed to be used as manufactured homes as defined in Section 36-85.3 of the Code of Virginia shall be Seventy-three Cents (\$0.73) per One Hundred Dollars (\$100.00) of valuation;
3. The Levy on Public Service Corporation Real Property shall be Seventy-three Cents (\$0.73)

per One Hundred Dollars (\$100.00) of valuation;

4. The Levy on tangible personal property not otherwise exempt or set out shall be Three Dollars and Seventy-five Cents (\$3.75) per One Hundred Dollars (\$100) of assessed valuation;
5. The Levy on Public Service Corporation tangible personal property not otherwise exempt or set out shall be Three Dollars and Seventy-five Cents (\$3.75) per One Hundred Dollars (\$100) of assessed valuation;
6. The Levy (special rate) for tangible personal property not otherwise exempt or set out for one vehicle for qualified fire-rescue volunteer or auxiliary deputy volunteer shall be One Dollar and Eighty-seven and one-half Cents (\$1.875) per One Hundred Dollars (\$100) of assessed valuation;
7. The Levy on aircraft shall be Seventy-five Cents (\$0.75) per One Hundred Dollars (\$100) of assessed valuation
8. The Levy on machinery and tools shall be One Dollar and Fifty Cents (\$1.50) per One Hundred Dollars (\$100) of assessed valuation
9. The *ad valorem* tax on real estate in the Bottoms Bridge Service District shall be in the amount of Ten Cents (\$0.10) per One Hundred Dollars (\$100) of assessed valuation.

BE IT FURTHER ORDAINED that Business License Tax Rates are imposed as follows (with a minimum license fee of \$30.00), effective January 1, 2010:

<u>License Category</u>	<u>Rate Per One Hundred Dollars (\$100) in annual gross receipts</u>
Contractor	Twelve Cents (\$0.12)
Retail Sales	Fifteen Cents (\$0.15)
Wholesale	Four Cents (\$0.04)
Repairs, Personal, Business & other services	Twenty-seven Cents (\$0.27)
Financial, Real Estate & Professional Services	Forty-four Cents (\$0.44)
Utility License Tax	Forty-two Cents (\$0.42)
Miscellaneous License	Twenty-seven Cents (\$0.27)

Adopted this 11th day of May, 2009.

John A. Budesky
County Administrator

W. R. Davis, Jr.
Chairman