



## Dinwiddie County Attorney's Office

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**To:** Board of Supervisors of Dinwiddie County, Virginia

**CC:** Lori K. Stevens, Commissioner of the Revenue  
Jennifer C. Perkins, Treasurer  
W. Kevin Massengill, County Administrator  
Anne Howerton, Deputy County Administrator, Fin. & Gen. Svcs.

**From:** Tyler Southall, County Attorney

**Date:** April 12, 2023

**Subject:** Ratification/Re-Adoption of Calendar Year 2023 Tax Rates

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**Background:** The Board of Supervisors adopted tax rates for calendar year 2023 on April 11. The meeting was inadvertently noticed on the public meetings list as a workshop meeting. Although my office is not aware of any reason why action cannot be taken at workshop meetings, it is the recommendation to simply ratify the tax rate resolution as action has not traditionally been taken at Dinwiddie Board of Supervisors meetings.

### **ACTION**

#### **RESOLUTION RATIFYING THE ADOPTION OF CALENDAR YEAR 2023 PROPERTY TAX RATES AND PERSONAL PROPERTY TAX RELIEF RATE**

WHEREAS, the Board of Supervisors adopted tax rates at a workshop meeting on April 11, and, although the Board of Supervisors is not aware of any reason why action cannot be taken at a workshop meeting, the Board of Supervisors has traditionally not taken action at workshop meetings; and

WHEREAS, the Board of Supervisors has a desire to readopt and ratify the adoption of the calendar year 2023 tax rates at a regular meeting; and

WHEREAS, Section 58.1-3001 of the Code of Virginia requires that the governing body of each county fix the amount of the county taxes for the current year as soon as practicable between January and June of said year; and

WHEREAS, this imposition of taxes shall not constitute an appropriation nor an obligation to appropriate any funds for any purpose or expenditure until the Board of Supervisors of Dinwiddie County appropriates funds for that purpose or expenditure; and

WHEREAS, the Code of Virginia Section 58.1-3008 permits governing bodies to impose different rates of levy on real estate, merchants' capital, tangible personal property or any separate class thereof, and machinery and tools; and

WHEREAS, in accordance with Section 58.1-3007 of the Code of Virginia, notice of the proposed 2023 property tax rates for Dinwiddie County, Virginia has been published in a local newspaper and a public hearing held on such proposed rates;

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia:

1. Property Tax Rates The property tax rates for calendar year 2023 shall be set in the amounts shown below:

<u>TAX RATES</u>	<u>Rate per \$100 of Assessed Valuation</u>
Real Estate	.79
Mobile Homes	.79
Mineral Land	.79
Public Services	.79
Personal Property	4.60
Personal Property – volunteer vehicles	.25
Machinery & Tools	3.30
Heavy Construction Machinery	3.30
Airplanes	.50

2. TAX RELIEF FOR QUALIFYING MOTOR VEHICLES In accordance with the Personal Property Tax Relief Act of 1998 (Section 58.1-3523 et seq. of the Code of Virginia) and Section 19-10(c) of the Dinwiddie County Code, the personal property tax relief rate for calendar year 2023 shall be set at 34%