



# Carroll County Office of the Administrator

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R. Cellell Dalton,  
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To: Carroll County Board of Supervisors  
From: R. Cellell Dalton  
Subject: Calendar Year 2020 Tax Rates  
Date: 3-20-20

As we move forward with the budget and the twice a year tax collection, we need to advertise the proposed tax rates for 2020 immediately. The earliest we can get this done is in the March 25 edition of the newspaper and have the required Public Hearing on April 13, 2020. The Code of Virginia states that once the tax rate is advertised and a Public Hearing conducted, it can be lowered upon approval of the Board of Supervisors but not raised. In addition, the tax rates must be approved prior to preparation and mailing of the tax tickets.

Please find below the recommended tax rates for Calendar Year 2020.

REAL ESTATE	\$0.77
PERSONAL PROPERTY	\$2.30
MACHINE & TOOLS	\$2.00
MERCHANTS CAPITAL	\$0.69

I propose that we consider setting two rates for special classes of personal property to include airplanes with values greater than one million dollars and computer equipment for data centers with total value over ten million.

