

# County of Spotsylvania

Founded 1721

*Board of Supervisors*  
DEBORAH H. FRAZIER  
LORI HAYES  
JACOB LANE  
KEVIN W. MARSHALL  
TIMOTHY J. MCLAUGHLIN  
DAVID ROSS  
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## Service, Integrity, Pride

At a meeting of the Spotsylvania County Board of Supervisors held on April 11, 2023, on a motion by Supervisor Lane and passed 4 to 3 with Supervisors Lane, McLaughlin and Ross opposed, the Board adopted the following resolution:

### RESOLUTION NO. 2023-43

#### A RESOLUTION TO ADOPT THE TAX RATES FOR CALENDAR YEAR 2023

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to set the tax rates for Calendar Year 2023; and

WHEREAS, the Board of Supervisors has received comments on the recommended tax rates from citizens of Spotsylvania County at a duly advertised public hearing; and

RESOLVED by the Spotsylvania County Board of Supervisors this 11th day of April 2023, that the following tax rates for Calendar Year 2023 be, and are hereby, approved, as set forth below; and, be it

#### CALENDAR YEAR 2023 COUNTY TAX RATES

Real Estate.....\$0.7717 per \$100 of assessed valuation  
Personal Property  
(Boats & Boat Trailers).....\$6.25 per \$100 of assessed valuation, assessed at 50% of fair market value

Personal Property  
(Automobiles as described in subdivision A3 of §58.1-3503, trucks of less than two tons as described in subdivision A4 of §58.1-3503; trucks and other vehicles as described in subdivision A5 of §58.1-3503; and motorcycles, mopeds, all-terrain vehicles, off-road motorcycles, campers, and other recreational vehicles as described in subdivision A10 of §58.1-3503).....\$5.42 per \$100 of assessed valuation, assessed at 50% of fair market value

Personal Property  
(All other classes of personal property not otherwise delineated herein).....\$6.35 per \$100 of assessed valuation, assessed at 50% of fair market value

Aircraft .....\$0.000001 per \$100 of assessed valuation,  
assessed at 50% of fair market value

Business Furniture & Fixtures.....\$4.55 per \$100 of assessed valuation, assessed at  
no greater than 50% of fair market value

Data Center Computer Equipment & Peripherals.....\$1.25 per \$100 of assessed  
valuation, assessed at no greater than 50% of fair market value

Mobile Homes.....\$0.7717 per \$100 of assessed valuation

Machinery and Tools..... \$1.90 per \$100 of assessed valuation

Heavy Duty Equipment.....\$1.55 per \$100 of assessed valuation

Massaponax Special Service District  
Special Tax.....\$0.00 per \$100 of assessed valuation

Harrison Crossing Special Service District  
Special Tax.....\$0.44 per \$100 of assessed valuation

Lee Hill East Special Service District  
Special Tax.....\$0.25 per \$100 of assessed valuation

Lee Hill West Special Service District  
Special Tax.....\$0.38 per \$100 of assessed valuation

RESOLVED FURTHER, that the County Administrator is authorized to take all necessary  
actions to give this resolution effect.

(SEAL)

A COPY TESTE:



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Aimee R. Mann  
Deputy Clerk to the Board of Supervisors