TOWN OF APPOMATTOX
TOWN COUNCIL ACTION FORM

Order of Business:
- ☐ Consent Agenda
- ☒ Public Hearing
- ☐ Presentation-Boards/Commissions
- ☐ Unfinished Business
- ☐ Citizen/Councilor Request
- ☐ Regular Business
- ☐ Reports of Council Committees

Action:
- ☐ Approve and File
- ☒ Take Appropriate Action
- ☐ Receive & File (no motion required)
- ☐ Approve Ordinance 1st Reading
- ☐ Approve Ordinance 2nd Reading
- ☐ Set a Public Hearing
- ☐ Approve on Emergency Measure

COUNCIL AGENDA ITEM TITLE: Public Hearing to be held on May 11, 2026 for the real property tax revenue increase for FY27.

ISSUE: Required Public Hearing for the increase in tax revenue by an effective rate of $0.11 per $100 of assessed value.

RECOMMENDATION: Present the Council's real property tax revenue increase for public hearing before final adoption of the budget containing the proposed rate.

TIMING: A public hearing must be held for public comment prior to the levy of the taxes in calendar year 2026.

BACKGROUND: A public hearing and adoption are required pursuant to §58.1-3321, of the Code of Virginia, 1950, as amended.

ENCLOSED DOCUMENTS: Copy of the newspaper advertisement containing the Notice of Public Hearing is attached

STAFF/SPONSOR: Kim Ray, Treasurer

FOR IN MEETING USE ONLY

MOTION:_____

_____

Roll Call

SUMMARY:

Y	N	
☐	☐	Councilor Timothy W. Garrett
☐	☐	Councilor Jack Hensley
☐	☐	Councilor James Boyce,Sr.
☐	☐	Councilor McKinley Cardwell
☐	☐	Councilor Danielle Ulmer
☐	☐	Councilor Mary Lou Spiggle
☐	☐	Mayor Richard Conner (If required)

Rev. January 2023

TOWN OF APPOMATTOX

PUBLIC HEARING NOTICE

Notice of Proposed Real Property Tax Increase

NOTICE IS HEREBY GIVEN that the Appomattox Town Council will hold a public hearing pursuant to Virginia Code § 58.1-3321 to discuss the proposed real property tax increase for Calendar Year 2026.

1. **Assessment Increase:** The total assessed value of real property, excluding additional assessments due to new construction or improvements to property, exceeds last year's total assessed value of real property by 52%.
2. **Lowered Rate Necessary to Offset Increased Assessment**: The tax rate which would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value of real estate with the exclusions mentioned above, would be $0.0725 per $100 of assessed value. This rate will be known as the "lowered tax rate."
3. **Effective Rate Increase:** The Appomattox Town Council proposes to adopt the current tax rate of $0.11 per $100 of assessed value. The difference between the lowered tax rate and the proposed rate would be $0.0375 per $100, or 52%. This difference will be known as the "effective tax rate increase."

   Individual property taxes may, however, increase at a percentage greater than or less than the above percentage.
4. **Proposed Total Budget Increase:** Based on the proposed real property tax rate and changes in other revenues, the total budget of the Town of Appomattox will exceed last year's by 62%.

PUBLIC HEARING INFORMATION:

Date: May 11, 2026

Time: 6:35 PM or as soon as thereafter as the matter may be heard

Location: Appomattox Municipal Building,210 Linden Street, Appomattox, VA 24522

All hearings shall be open to the public. The governing body shall permit persons desiring to be heard an opportunity to present oral testimony within such reasonable time limits as shall be determined by the governing body.

The provisions of this section shall not be applicable to the assessment of public service corporation property by the State Corporation Commission.

The purpose of this hearing is to provide residents and property owners an opportunity to comment on the reassessment and the resulting revenue-neutral tax rate adjustment. All interested parties are encouraged to attend and express their views. Written comments may be submitted to the Dianne Tanner, Deputy Clerk of Council, P. O. Box 705, Appomattox, VA 23901, or via email to dtanner@appomattoxva.gov by 5:00 PM on May 11, 2026.

ADDITIONAL INFORMATION:

- Copies of the reassessment data and related documents are available for public inspection at the Appomattox County Commissioner of the Revenue Office, 329 Court Street, Appomattox, VA 224522, during regular business hours, Monday through Friday, 8:00 AM to 4:30 PM.

For questions or further information, please contact the Clerk of Council at (434) 352-8268 or dtanner@appomattoxva.gov

By Order of the Appomattox Town Council

April 21, 2026