



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 BPOL (Business, Professional, Occupation, License) rate increase for FY27.

ISSUE: Required Public Hearing for the proposed increase in the tax rate of contractors and other businesses from \$0.10 to \$0.20 per \$100 of assessed value. Other businesses exclude wholesalers, itinerant-merchants, and telephone companies.

RECOMMENDATION: Present the Council's increases for public comment before final adoption of the budget containing the new proposed rates.

TIMING: A public hearing must be held for public comment prior to the levy of the taxes in FY2027.

BACKGROUND: A public hearing and adoption are required pursuant to Virginia Code §58.1-3007, 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

Y N

- Councilor Danielle Ulmer
- Councilor Mary Lou Spiggle
- Mayor Richard Conner (If required)



TOWN OF APPOMATTOX, VIRGINIA
PUBLIC HEARING NOTICE

**ON PROPOSED
AMENDMENT TO BUSINESS
LICENSE (BPOL) TAX RATES**

Notice is hereby given that the Town Council of the Town of Appomattox will hold a public hearing on **Monday, May 11, 2026, at 6:40 PM**, or as soon thereafter as the matter may be heard, in the **Town Hall Council Chambers, 210 Linden Street, Appomattox, Virginia 24522**, to consider an ordinance amending **Section 10-198 of the Code of the Town of Appomattox** relating to Business, Professional and Occupational License tax rates. The proposed ordinance would revise the BPOL rates as follows:

For contractors and persons constructing for their own account for sale: from **\$0.10 per \$100 of gross receipts** to **\$0.15 per \$100 of gross receipts**.

For retailers: from **\$0.10 per \$100 of gross receipts** to **\$0.20 per \$100 of gross receipts**.

For financial, real estate and professional services: from **\$0.10 per \$100 of gross receipts** to **\$0.20 per \$100 of gross receipts**.

For repair, personal and business services and all other businesses and occupations not specifically listed or otherwise exempted by law: from **\$0.10 per \$100 of gross receipts** to **\$0.20 per \$100 of gross receipts**.

All interested persons are invited to appear and be heard.

By order of the Town Council of the Town of Appomattox.