



Berryville Town Council

MEETING AGENDA

Berryville-Clarke County Government Center
101 Chalmers Court, Second Floor
Main Meeting Room
Regular Session

April 29, 2025

7:00 PM

Item

Page

- 1. Call to Order**
- 2. Approval of Agenda**
- 3. Public Hearings**
 - Annual Tax Rates 4.17.25
- 4. Discussion of Public Hearing Items**
- 5. Other**
- 6. Adjourn**

Tax Year		Real Estate		Personal Property		Machinery & Tools
2025		0.139 ↓		1.25		1.3
2024		0.2		1.25		1.3
2023		0.2		1.25		1.3
2022		0.2		1.25	\$	1.300
2021		0.2 ↑		1.25	\$	1.300
2020		0.17741 ↓		1.25	\$	1.300
2019		0.2 ↑	\$	1.25	\$	1.300
2018		0.19	\$	1.25	\$	1.300
2017		0.19	\$	1.25	\$	1.300
* 2016		0.19 ↑	\$	1.25	\$	1.300
2015	\$	0.186 ↑	\$	1.25	\$	1.300
2014	\$	0.136 ↑	\$	1.05	\$	1.300
2013	\$	0.116	\$	1.00	\$	1.182
2012	\$	0.116	\$	1.00	\$	1.168
2011	\$	0.116	\$	1.00	\$	1.00
* 2010	\$	0.116 ↑	\$	1.00	\$	1.00
2009	\$	0.0989	\$	1.00	\$	1.00
2008	\$	0.0989	\$	1.00	\$	1.00
2007	\$	0.0989	\$	1.00	\$	1.00
* 2006	\$	0.0989 ↓	\$	1.00	\$	1.00
2005	\$	0.20	\$	1.00	\$	0.91
2004	\$	0.20	\$	1.00	\$	0.85
2003	\$	0.20	\$	1.00	\$	0.88
* 2002	\$	0.20 ↓	\$	1.00	\$	0.90
2001	\$	0.23	\$	1.00	\$	0.90
2000	\$	0.23	\$	1.00	\$	0.90
1999	\$	0.23	\$	1.00	\$	0.90
* 1998	\$	0.23 ↓	\$	1.00	\$	0.93
1997	\$	0.24	\$	1.00	\$	0.93
1996	\$	0.24	\$	1.00	\$	0.93
1995	\$	0.24	\$	1.00	\$	0.93
* 1994	\$	0.24	\$	1.00	\$	1.00
1993	\$	0.24	\$	1.00	\$	1.00
1992	\$	0.24	\$	1.00	\$	1.00
1991	\$	0.24	\$	1.00	\$	1.00
* 1990	\$	0.24 ↓	\$	1.00	\$	1.00
1989	\$	0.37	\$	1.00	\$	1.00
1988	\$	0.37	\$	1.00	\$	1.00
1987	\$	0.37	\$	1.00	\$	1.00
* 1986	\$	0.37	\$	1.00	\$	1.00
1985	\$	0.37	\$	1.00	\$	1.00
1984	\$	0.37	\$	1.00	\$	1.00
1983	\$	0.37	\$	1.00	\$	1.00
* 1982	\$	0.37 ↓	\$	1.00	\$	1.00
1981	\$	0.40	\$	1.00	\$	1.00
1980	\$	0.40	\$	1.00	\$	1.00

Legend
* Reassessment

↑ Tax Increase
↓ Tax Rate Decrease

Tax Year	Real Estate		Personal Property	Machinery & Tools
2021	0.2		1.25	\$ 1.300
2020	0.17741		1.25	\$ 1.300
2019	0.2		\$ 1.25	\$ 1.300
2018	0.19		\$ 1.25	\$ 1.300
2017	0.19		\$ 1.25	\$ 1.300
* 2016	0.19		\$ 1.25	\$ 1.300
2015	\$ 0.186	↑	\$ 1.25	\$ 1.300
2014	\$ 0.136	↑	\$ 1.05	\$ 1.300
2013	\$ 0.116		\$ 1.00	\$ 1.182
2012	\$ 0.116		\$ 1.00	\$ 1.168
2011	\$ 0.116		\$ 1.00	\$ 1.00

FY25 Real Estate with the numbers provided by Commissioner of Revenue

Keeping rate the same and a 1cent increase						
	Land Value	Improvements	Exemptions	-		
2025 RE ASSESSMENT	286,290,000	739,143,200	(46,957,100)	-	-26,068 978,450,032	RATE \$0.20
						\$1,956,900.06
					Estimated uncollectible @ 1.12%	-\$21,917.28
						<u>\$1,934,982.78</u>
	Land Value	Improvements	Exemptions	-		
2025 RE ASSESSMENT	286,290,000	739,143,200	(46,957,100)	-	-26,068 978,450,032	RATE \$0.21
						\$2,054,745.07
					Estimated uncollectible @ 1.12%	-\$23,013.14
						<u>\$2,031,731.92</u>
Changing rate to remain revenue neutral and a 1cent increase						
	Land Value	Improvements	Exemptions	-		
2025 RE ASSESSMENT	286,290,000	739,143,200	(46,957,100)	-	-26,068 978,450,032	RATE \$0.139
						\$1,360,045.54
					Estimated uncollectible @ 1.12%	-\$15,232.51
						<u>\$1,344,813.03</u>
	Land Value	Improvements	Exemptions	-		
2025 RE ASSESSMENT	286,290,000	739,143,200	(46,957,100)	-	-26,068 978,450,032	RATE \$0.149
						\$1,457,890.55
					Estimated uncollectible @ 1.12%	-\$16,328.37
						<u>\$1,441,562.17</u>

2025-2026 F

Tax Year	# VEH	Rate	Assmt	Tax Levy
2023	3615 \$	1.25	\$ 90,406,462.00 \$ 6%INC	847,784.47 86.69%
2024	3776 \$	1.25	\$ 98,780,679.16 \$ 9%INC	870,063.53
2025	3776 \$	1.25	\$ 108,658,747.07 \$ 10%INC EST	874,746.92
2025	3776 \$	1.26	\$ 108,658,747.07 \$ 10%INC EST	883,494.38

PERSONAL PROPERTY TAX RATE ANALYSIS

PPTRA	%	Tax Amount	%	PPTRA FUNDS
\$ 210,367.89	25%	\$ 637,416.58	75%	\$209,916.73
\$ 185,998.75	21%	\$ 684,064.78	79%	\$209,916.73
\$ 215,126.47	25%	\$ 659,620.45	75%	\$209,916.73
\$ 215,126.47	24%	\$ 668,367.91	76%	\$209,916.73

ESCROW

(\$451.16)	\$0.00
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\$0.00	\$24,841.02
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(\$4,140.17)	\$20,700.85
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(\$4,140.17)	\$20,700.85
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TOWN COUNCIL
MOTION FOR APPROVAL: ORDINANCE SETTING TAX LEVIES FOR TAX
YEAR 2025

Date: April 29, 2025

Motion By:

Second By:

I hereby move that the Council of the Town of Berryville adopt the attached Ordinance setting the tax levies for tax year 2025 per the Code of the Town of Berryville, Chapter 16- Taxation, Article I – In General, Section 16-1 Annual Tax Assessments; valuation of property.

VOTE:

Aye:

Nay:

Absent/Abstain:

ATTEST: _____
Erecka L. Gibson, Vice Mayor

TOWN COUNCIL
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VOTE:

Aye:

Nay:

Absent/Abstain:

ATTEST: _____
Erecka L. Gibson, Vice Mayor

TOWN COUNCIL
MOTION FOR APPROVAL: RESOLUTION TO PROVIDE FOR THE
IMPLEMENTATION OF THE 2004-2005 CHANGES TO THE PERSONAL
PROPERTY TAX RELIEF ACT OF 1998 FOR THE TAX YEAR 2025

Date: April 29, 2025

Motion By:

Second By:

I hereby move that the Council of the Town of Berryville adopt the attached Resolution providing for the implementation of the 2004-2005 changes to the Personal Property Tax Relief Act of 1998 for the tax year 2025.

VOTE:

Aye:

Nay:

Absent/Abstain:

ATTEST: _____
Erecka L. Gibson, Vice Mayor

Town of Berryville

Resolution

To Provide for the Implementation of the 2004-2005 Changes to the Personal Property Tax Relief Act of 1998 For the Tax Year 2025

WHEREAS, the Personal Property Tax Relief Act of 1998, Va. Code § 58.1-3523 *et seq.* (“PPTRA”), has been substantially modified by the enactment of Chapter 1 of the Acts of Assembly, 2004 Special Session I (Senate Bill 505) and the provisions of Item 503 of Chapter 951 of the 2005 Acts of Assembly, being the 2005 revisions to the 2004-2006 Appropriations Act (“the 2005 Appropriations Act”); and

WHEREAS, the legislative enactments require the Town to take affirmative steps to provide for the computation and allocation of relief provided pursuant to the PPTRA as revised; and

WHEREAS, these legislative enactments provide for the Town of a fixed sum to be used exclusively for the provision of tax relief to owners of qualifying personal use vehicles that are subject to local personal property tax on such vehicles.

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Berryville in accordance with the requirements set forth in Va. Code § 58.1-3524(C) (2) and § 58.1-3912(E), as amended by Chapter 1 of the 2005 Acts of Assembly (2004 Special Session 1) and as set forth in Item 503 of the 2005 Appropriations Act, that any qualifying vehicle having situs within the Town during the tax year which begins on January 1, 2025, shall receive personal property tax relief in the following manner:

1. Personal use vehicles valued at less than \$1,000 will be eligible of 100 percentage of tax relief set by the Town Council during its annual budget deliberations.
2. Personal use vehicles valued between \$1,001 and \$20,000 will be eligible for 49 percentage of tax relief set by the Town Council during its annual budget deliberations.
3. Personal use vehicles valued at \$20,001 or more will be eligible for 49 percentage of tax relief on the first \$20,000 of assessed value set by the Town Council during its annual budget deliberations.
4. All other vehicles which do not meet the definition of “qualifying” (business use vehicles, farm use vehicles, motor homes, etc.) will not be eligible for personal property tax relief under PPTRA.

PASSED THIS 29th DAY OF APRIL 2025.

Harry L. Arnold, Jr., Mayor

ATTEST:

Erecka L. Gibson, Vice Mayor