

**RESOLUTION OF THE ALBEMARLE COUNTY BOARD OF SUPERVISORS
SUPPORT FOR EQUAL TAXING AUTHORITY FOR VIRGINIA COUNTIES**

WHEREAS, under the Code of Virginia county governments have less authority to raise revenues to meet their responsibilities than do cities and towns, and

WHEREAS, limitations on counties' ability to raise revenues from diverse sources result in an over-reliance on real property taxes to fund basic services of local government; and

WHEREAS, counties are limited in their ability to raise revenues from meals, cigarette, transient occupancy, and admissions taxes that are available to cities and towns; and

WHEREAS, providing counties equal taxing authority merely provides local boards of supervisors the ability to levy the same taxes that may already be imposed by city councils; and

WHEREAS, county governments have the same responsibility as cities for the funding of and meeting state requirements for core services, such as K-12 education, public safety, social services, and public health; and

WHEREAS, relying too heavily on one source of revenue leaves counties vulnerable to downturns in the real estate market and population shifts; and

WHEREAS, additional tools to raise revenues would allow counties options to invest the necessary additional funds to respond to modern-day challenges, such as enhancing election cybersecurity; providing mental health treatment in jails; addressing substance abuse; maintaining vital infrastructure, such as water and sewer systems; and implementing Next-Generation 911 technology; and

WHEREAS, state enabling legislation is required to provide counties with this additional taxing authority; and

WHEREAS, each locality is best positioned to determine the appropriate mix of revenue sources to meet local needs;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of the County of Albemarle, Virginia, does hereby resolve and express its support and desire for the Virginia General Assembly to enact such legislation as is necessary to authorize Virginia counties to exercise additional taxing authority equal to that of cities and towns.

I, Claudette Borgersen, do hereby certify that the foregoing writing is a true and correct copy of a Resolution duly adopted by the Board of Supervisors of Albemarle County by a vote of _____ to _____, as recorded below, at a regular meeting held on January 15, 2020.

Clerk, Board of County Supervisors

	Aye	Nay
Mr. Gallaway	_____	_____
Ms. LaPisto-Kirtley	_____	_____
Ms. Mallek	_____	_____
Ms. McKeel	_____	_____
Ms. Palmer	_____	_____
Ms. Price	_____	_____