

**BOARD OF SUPERVISORS
COUNTY OF LOUISA
RESOLUTION**

At a regular meeting of the Board of Supervisors of the County of Louisa held in the Louisa County Public Meeting Room at 5:00 PM on the 28th day of April 2025, at which the following members were present, the following resolution was adopted by a majority of all members of the Board of Supervisors, the vote being recorded in the minutes of the meeting as shown below:

RESULT:	
MOVER:	None
SECONDER:	None
AYES:	None

**A RESOLUTION TO ESTABLISH AND ADOPT THE TAX LEVY FOR FISCAL YEAR
2025-2026 FOR REAL ESTATE, TANGIBLE PERSONAL PROPERTY, MERCHANT'S
CAPITAL, AND MACHINERY AND TOOLS**

WHEREAS, revenue estimates for Fiscal Year 2026 have been reviewed during the budget process and during several public work sessions; and

WHEREAS, the Board of Supervisors' desire is to ensure continued effective fiscal management and the ability to meet the ongoing financial obligations of Louisa County.

NOW, THEREFORE, BE IT RESOLVED, on this 28th day of April 2025, that the Louisa County Board of Supervisors hereby establishes the following tax levies on Real Estate, Tangible Personal Property, Merchant's Capital, and Machinery and Tools taxes for Fiscal Year 2026:

Per \$100.00 Assessed Value

Real Estate (§58.1-3200, Code of Virginia 1950, as amended).....\$0.72
(Includes Mobile Homes)

Personal Property (§58.1-3500, Code of Virginia 1950, as amended)\$2.43
(Exclusive of household furnishings)

Business Personal Property (§58.1-3500, Code of Virginia 1950, as amended) \$1.90
(Exclusive of household furnishings)

Business Personal Property – Data Center Equipment (§ 58.1-3506, Code of Virginia. 1950 as amended) \$1.25

Machinery and Tools (§58.1-3507, Code of Virginia 1950, as amended)\$1.90

Merchant's Capital (§58.1-3509, Code of Virginia 1950, as amended)\$0.65

Aircraft (§58.1-3500, Code of Virginia 1950, as amended)\$0.48

BE IT FURTHER RESOLVED, that the Board hereby signifies its intent to provide a tax rebate equal to 2.4 cents (3.3%) off the tax rate on real property during fiscal year 2026.

A Copy, teste:

Christian R. Goodwin, Clerk
Board of Supervisors
Louisa County, Virginia