

MOTION:

**April 27, 2021
Regular Meeting
Res. No. 21-**

SECOND:

RE: ADOPT FISCAL YEAR 2022 REAL ESTATE PROPERTY TAX LEVY, FIRE LEVY, PERSONAL PROPERTY TAX LEVIES, BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX LEVIES, MOTOR VEHICLE LICENSE TAX LEVIES, PERSONAL PROPERTY TAX RELIEF, SPECIAL DISTRICT LEVIES, AND PARKS, RECREATION AND TOURISM FEES TO SUPPORT THE FISCAL YEAR 2022 ALL FUNDS BUDGET

ACTION:

WHEREAS, the public hearing regarding the Fiscal Year 2022 real property tax levy was duly advertised on March 11, 2021, and held on April 13, 2021; and

WHEREAS, the public hearings regarding the remaining Fiscal Year 2022 tax levies were duly advertised on March 11 and 18, 2021, and held on April 13, 2021 and the public hearings regarding the Parks, Recreation & Tourism fees were advertised on March 11 and 18, 2021, and held on April 13, 2021;

NOW, THEREFORE, BE IT RESOLVED that the Prince William Board of County Supervisors hereby adopts the real estate tax rate of \$1.115 per \$100 of assessed value as the Fiscal Year 2022 (Tax Year 2021) real property tax levy;

BE IT FURTHER RESOLVED that in compliance with Titles 58.1 and 27, VA Code Ann., the Prince William Board of County Supervisors hereby adopts the fire levy rate of \$0.0800 per \$100 valuation for Fiscal Year 2022 (Tax Year 2021) on all real estate and restricts these funds for fire and rescue purposes;

BE IT FURTHER RESOLVED that the Prince William Board of County Supervisors hereby adopts the following Fiscal Year 2022 (Tax Year 2021) special levies at a rate per \$100 valuation on all real estate and restricts these funds for the special levy districts as follows:

| | |
|--|----------|
| Mosquito and Forest Pest Management Service District | \$0.0025 |
| Bull Run Mountain Service District | \$0.1230 |
| Lake Jackson Sanitary and Service District | \$0.1650 |
| 234 Bypass Transportation Improvement District | \$0.0200 |
| Prince William Parkway Transportation Improvement District | \$0.0000 |

BE IT FURTHER RESOLVED that the Prince William Board of County Supervisors hereby adopts the following Fiscal Year 2022 personal property tax levies at a rate per \$100 valuation:

Adopted
FY2022

Tangible Personal Property:

| | |
|--|-----------|
| General classification of tangible personal property and all other classifications of tangible personal property except for those set forth below; | \$3.70 |
| Programmable computer equipment and peripherals employed in a trade or business | \$1.50 |
| Computer equipment and peripherals used in a data center | \$1.50 |
| Tangible personal property used in a research and development business | \$1.00 |
| Manufactured homes | \$1.115 |
| Watercraft and boats pursuant to §58.1-3506(A)(1)(a), (1)(b), (12), (28), (29), (35) and (36), VA Code Ann. | \$0.00001 |
| Aircraft pursuant to §58.1-3506(A)(2), (3), (4) and (5), VA Code Ann. | \$0.00001 |
| Farm machinery as defined in §58.1-3505, VA Code Ann. | \$0.00001 |
| Privately-owned vans with a seating capacity of not less than seven nor more than fifteen persons, including the driver, used exclusively pursuant to a ridesharing arrangement | \$0.00001 |
| One vehicle owned or leased by a volunteer emergency medical services agency member who regularly responds to calls or regularly performs other duties for the agency or fire department | \$0.00001 |
| One vehicle owned or leased by an auxiliary volunteer fire department or Volunteer emergency medical services agency member who regularly performs duties for the fire department or agency, and the motor vehicle identified is regularly used for such purpose | \$0.00001 |
| Vehicles specially equipped to transport physically handicapped individual persons | \$0.00001 |
| Certain personal property owned by elderly and handicapped persons | \$0.00001 |
| Privately-owned camping and travel trailers used for recreational purposes, and privately-owned trailers designed and used for the transportation of horses | \$0.00001 |
| Privately-owned motor homes used for recreational purposes only | \$0.00001 |

Machinery and Tools:

| | |
|--|--------|
| Machinery and tools used in manufacturing, mining, water well drilling, processing or reprocessing, radio or television broadcasting, dairy, dry cleaning or laundry business and all other classifications of machinery and tools except for those set forth below; | \$2.00 |
| Heavy construction machinery used in a business | \$3.70 |

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BE IT FURTHER RESOLVED that the Prince William Board of County Supervisors hereby adopts the following Fiscal Year 2022 (Tax Year 2021) business, professional and occupational license tax levies at a rate per \$100 of gross receipts for all categories except wholesale merchants, which is at a rate per \$100 of gross purchases, as they appear in Section 11.1-17 and Section 11.1-20 of the Prince William County Code:

| | |
|--|--------|
| Business, Personal, Repair & Other Services | \$0.21 |
| Contractors, Builders, Developers | \$0.13 |
| Financial Services | \$0.33 |
| Hotels, Motels and Lodging Facilities | \$0.26 |
| Professional Services | \$0.33 |
| Public Utilities-Electric and Natural Gas-per Section 11.1-18 of the PWC Code | \$0.50 |
| Public Utilities-All Others-per Section 11.1-18 of the PWC Code | \$0.29 |
| Real Estate Services | \$0.33 |
| Retail Merchant | \$0.17 |
| Wholesale Merchant | \$0.05 |
| Funds received by a person, firm, or corporation designated as the principal or prime contractor for identifiable federal appropriations for research and development services as defined by Section 11.1-17(a)(9) of the PWC Code | \$0.03 |

BE IT FURTHER RESOLVED that the Prince William Board of County Supervisors hereby adopts the following Fiscal Year 2022 (Tax Year 2021) motor vehicle license tax rates as they appear in Section 13-78 of the Prince William County Code:

| | |
|--|---------|
| Automobiles, trucks and motor homes (any weight) | \$33.00 |
| Motorcycles | \$20.00 |
| Trailers | \$0.00 |

BE IT FURTHER RESOLVED that the Prince William Board of County Supervisors hereby adopts the following Fiscal Year 2022 (Tax Year 2021) personal property tax relief for qualifying vehicles as defined in Section 58.1-3523, VA Code Ann.:

Percentage Credit Applied Against the Personal Property Tax Amount Otherwise Due for Qualifying Vehicles:

| | |
|---|--------|
| Assessed value of \$1,000 or less | 100.0% |
| Assessed value between \$1,001 and \$20,000 | 45.0% |
| Assessed value over \$20,000 with such percentage applied as a credit to the first \$20,000 of assessed value | 45.0% |

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BE IT FURTHER RESOLVED that the Prince William Board of County Supervisors hereby adopts the attached Fiscal Year 2022 Parks, Recreation & Tourism Fees Schedule; however, the fees may not increase above the "not to exceed" rate adopted by the Prince William Board of County Supervisors in any given year;

BE IT FURTHER RESOLVED that the Prince William Board of County Supervisors hereby directs the County Executive and County Attorney to develop a local ordinance for the purpose of levying a cigarette tax at a rate of \$0.02 per cigarette for consideration after legislative authority to levy the cigarette tax begins on July 1, 2021.

ATTACHMENT: Prince William County Department of Parks, Recreation and Tourism FY2022 Fee Schedule

Votes:

Ayes:

Nays:

Absent from Vote:

Absent from Meeting:

For Information:

Finance Director

Management and Budget Director

ATTEST: _____

Clerk to the Board

**PRINCE WILLIAM COUNTY
DEPARTMENT OF PARKS, RECREATION & TOURISM
FY22 FEE SCHEDULE**

| SERVICE CATEGORY/DESCRIPTION | APPROVED FY21 Fees Not to exceed | PROPOSED FY22 Fees Not to exceed |
|--|---|---|
| AQUATIC FACILITIES & SWIM PROGRAMS | | |
| BIRCHDALE/HAMMILL MILL/GRAHAM PARK POOLS | | |
| Children under 2 years | FREE | FREE |
| Daily admissions youth 3 – 17 yrs | \$5.00 | \$5.00 |
| Daily admission Adult | \$5.25 | \$5.25 |
| Daily Admission Senior, 60+ yrs | \$4.25 | \$4.25 |
| Evening discount rate after 4pm all ages | \$3.00 | \$3.00 |
| Group Discount (20+) | \$4.50 | \$4.50 |
| VETERANS PARK POOL | | |
| Children under 2 years | FREE | FREE |
| Daily admissions youth 3 – 17 yrs | \$6.50 | \$6.50 |
| Daily admission Adult | \$6.75 | \$6.75 |
| Daily Admission Senior, 60+ yrs | \$6.00 | \$6.00 |
| Evening discount rate after 4pm all ages | \$5.50 | \$5.50 |
| Group Discount (20+) | \$6.25 | \$6.25 |
| WATERWORKS WATERPARK | | |
| Children under 2 years | Free | Free |
| Under 48" | \$9.50 | \$9.50 |
| Over 48" | \$10.25 | \$10.25 |
| Senior rate (60+ yrs) | \$9.25 | \$9.25 |
| After 4 pm discount all ages Mon- Fri only, no Holidays | \$9.00 | \$9.00 |
| 20 Punch Card Pass (after 4pm or family of 4) | \$170 | \$170 |
| Group Discount 20+ | \$7.75 | \$7.75 |
| Parent/Tot Play Date 1.5 hrs | \$6.75 | \$6.75 |
| Exclusive Afterhours Rentals | \$600/hr | \$600/hr |
| Pavilion Rentals | \$100/hr | \$100/hr |
| Standard Birthday Party | \$375 | \$375 |
| Bounce n' Splash Party | \$425 | \$425 |
| SPLASHDOWN WATERPARK | | |
| Children under 2 years | FREE | FREE |
| Under 48" | \$13.50 | \$13.50 |
| Over 48" | \$17.50 | \$17.50 |
| After 3pm (Mon-Fri) | \$12.25 | \$12.25 |
| Individual Season Pass | \$110 | \$110 |
| Parent/Tot Play Date 1.5 hrs | \$7.00 | \$7.00 |
| Pavilion Rentals | \$140-\$1,000/day | \$140-\$1,000/day |
| SWIM TEAM LANE RENTALS | | |
| All aquatic facilities | \$12-\$24 | \$12-\$26 |

| SERVICE CATEGORY/DESCRIPTION | APPROVED FY21 Fees Not to exceed | PROPOSED FY22 Fees Not to exceed |
|--|---|--|
| PRIVATE POOL RENTALS | | |
| Community Pool, Chinn, SBDCRC, Veterans Park, Waterworks, Splashdown Waterpark | \$80-\$3,500 | \$80-\$3,500 |
| SWIM LESSONS | | |
| Private Lessons (all ages) Adapted Aquatics, ages 3+ | \$200/6-30min lessons plus \$65 additional person; semiprivate | \$200/6-30min lessons plus \$65 additional person; semiprivate |
| Water Safety classes: Jr. Lifeguards, Scout Water Badges, WSI, Pool Operator Course | \$35-\$300 | \$35-\$350 |
| Group Lessons | | |
| 8 class meetings | \$85/\$70 | \$85/\$70 |
| 7 class meetings | \$70/\$75 | \$70/\$75 |
| 6 class meetings | \$75/\$70 | \$75/\$70 |
| AMPHITHEATER SHOWS | | |
| LOCUST SHADE | \$5.75/show | \$6.00/show |
| BATTING CAGE (Locust Shade, SBDCRC) | | |
| 18 pitches (SBDCRC & LSP - 15 pitches) | \$4 | \$4 |
| 105 pitches | \$8 | \$8 |
| 10 punch pass | \$18 | \$18 |
| BOATING FEES (Lake Ridge, Locust Shade) | | |
| Jon boats w/trolling motors | \$29/2hrs \$46/5hrs | \$29/2hrs \$46/5 hrs |
| Row boats | \$14/1 hr \$20/ 2hrs \$26/5 hrs | \$14/1hr \$20/2 hrs \$26/5 hrs |
| Canoe(LRP) | \$13/1 hr \$22/2 hrs \$38/all day | \$13/1 hr \$22/2 hrs \$38/all day |
| Kayak | \$13/1 hr \$22/2 hrs \$38/all day | \$13/1 hr \$22/2 hrs \$38/all day |
| Tandem Kayak | \$15/1 hr \$27/2 hrs \$43/all day | \$15/1 hr \$27/2 hrs \$43/all day |
| Pedal boat (LSP) | \$9/half hr \$12/1 hr | \$9/half hr \$12/1 hr |
| Paddle board | \$16/half hr \$28/1 hr | \$16/half hr \$28/1 hr |
| Launch trailer pass | \$9/daily \$85annual | \$9/daily \$85/annual |
| Launch shore pass | \$7/daily \$40/annual | \$7/daily \$40/annual |

| SERVICE CATEGORY/DESCRIPTION | APPROVED FY21 Fees Not to exceed | PROPOSED FY22 Fees Not to exceed |
|--|---|---|
| CHILDREN'S PROGRAMS | | |
| PLAYSCHOOL PROGRAMS | | |
| Preschool Programs (1/2 day, state licensed) | \$550/mo | \$555/mo |
| PARENT/CHILD PROGRAMS | | |
| Chinn/SBDCRC/Veterans 1.5 hrs | \$25 | \$30 |
| BEFORE/AFTER SCHOOL CAMP | | |
| (Grades K- 8) | | |
| 6am to bus pick up | \$220 | \$225 |
| Bus drop off to 7pm | \$350 | \$355 |
| Both am & pm | \$450 | \$455 |
| CAMPS | | |
| Full Day Camp M-F 9am-5pm | \$425 | \$425 |
| Extended Care 6am-7pm | \$30/am or pm \$60/both | \$30/am or pm \$60/both |
| Specialty Camps: Preschool/Jr. Camps/Nature & Outdoors/Special Interest/Sports/History/Science/Robotics | \$475 | \$475 |
| DANCE INSTRUCTION | | |
| Beginner/Intermediate/Advanced Sessions | \$285 | \$285 |
| DRIVING RANGE (Locust Shade) | | |
| Small basket | \$8 | \$8 |
| Medium basket | \$11 | \$11 |
| Large basket | \$13 | \$13 |
| Range Pass | \$115 | \$115 |
| | | |
| EQUESTRIAN RING RENTALS | | |
| Nokesville Park, Long Park | | |
| Half Day Rental | \$150 | \$150 |
| Full day Rental | \$250 | \$250 |
| FACILITY RENTALS | | |
| OUTDOOR PAVILION /TENT RENTALS | | |
| Lake Ridge, Locust Shade, Veterans, Long, Nokesville, Cloverdale, Ben Lomond, Birchdale, Splashdown, Waterworks, SBDCRC, CAFC | | |
| Small pavilion/tent | \$140 | \$140 |
| Medium pavilion/tent | \$375 | \$375 |
| Large pavilion/tent | \$1,020 | \$1,020 |
| INDOOR ROOM/FACILITY RENTALS | | |
| Birchdale, BLCC, Veterans, SBDCRC, Chinn, | \$235/hr | \$250/hr |
| FARMERS MARKET | | |
| Farmers Market Vendor Fee- regular season Apr-Dec | \$420 | \$420 |
| Farmers Market Vendor Fee- Winter- Dec - Mar | \$170 | \$170 |

| SERVICE CATEGORY/DESCRIPTION | APPROVED FY21 Fees Not to exceed | PROPOSED FY22 Fees Not to exceed |
|---|---|---|
| FITNESS INSTRUCTION | | |
| Youth & Family fitness classes | \$155 | \$155 |
| Adult fitness classes | \$360 | \$360 |
| Adult Fitness Workshops & Clinics | \$195 | \$195 |
| Personal trainer (individual/package) | \$950 | \$950 |
| SPECIALTY INSTRUCTION | | |
| | \$140 | \$140 |
| SPECIAL INTERESTS/INSTRUCTION | | |
| 1 time or 1 day events | \$100 | \$100 |
| SPORTS INSTRUCTION | | |
| | \$300 | \$300 |
| | | |
| MINI-GOLF (Locust Shade) | | |
| Child/Senior | \$6.00 | \$6.00 |
| Adult | \$6.50 | \$6.50 |
| | | |
| RECREATION CENTER & FITNESS CENTER ADMISSIONS/PASSES | | |
| SBDCRC, Chinn Center | | |
| Daily Admission (16-59) | \$10.50 | \$10.50 |
| Youth (3-15) | \$7.25 | \$7.25 |
| Senior (60+) | \$7.25 | \$7.25 |
| Senior Discount Days | \$7.25 | \$7.25 |
| 30-Day Pass Fee | | |
| Adult (16-59) | \$85 | \$85 |
| Youth (3-15)/Senior (60+) | \$75 | \$75 |
| 6/ 12 Month Plan Memberships SBDCRC/CAFC | \$64/mo individual with add on options | \$64/mo individual with add on options |
| SHOWMOBILE RENTAL | \$260/hrly rate, fuel with market | \$315/hrly rate, fuel with market |
| SPORTS LEAGUES PARTICIPATION FEES | | |
| Outdoor: | | |
| Youth Resident | \$30 | \$30 |
| Youth Non-Resident | \$38 | \$38 |
| Adult County Resident | \$44 | \$44 |
| Adult Non-Resident | \$56 | \$56 |
| Swim Team Participant | \$17 | \$17 |
| Indoor: | | |
| Youth Resident | \$33 | \$33 |
| Youth Non-Resident | \$41 | \$41 |
| Adult County Resident | \$49 | \$49 |
| Adult Non-Resident | \$71 | \$71 |
| Swim Team Participant | \$17 | \$17 |
| School System supervisor fees/ custodial cost | \$90 | \$90 |

| SERVICE CATEGORY/DESCRIPTION | APPROVED FY21 Fees Not to exceed | PROPOSED FY22 Fees Not to exceed |
|---|---|---|
| SPORTS RENTAL FEES | | |
| Outdoor: | | |
| Rental (Grass Fields – Up to 10 Dates) | \$50/Block | \$50/Block |
| Commercial For Profit Rental (All Fields) | | \$100/Block |
| Stadium Baseball Field Rental | | \$100/Block |
| Park Rental (Artificial Turf Fields – Prime) | \$115/Hour | \$115/Hour |
| Park Rental (Artificial Turf Fields –Non Prime) | \$100/Hour | \$100/Hour |
| Park Rental (Artificial Turf Fields – School) | \$25/Hour | \$25/Hour |
| School & Ali Krieger Rental (Artificial Turf Fields) | \$25/Hour | \$25/Hour |
| Tournament Rental (Artificial Turf Fields) | | \$115/Hour |
| | | |
| Youth Seasonal | \$450/Team | \$450/Team |
| Adult Seasonal | \$675/Team | \$675/Team |
| | | |
| Indoor: | | |
| Reservation | \$25/Date Facility | \$25/Date Facility |
| Rental (Indoor Facility/Room) | \$50/Hour | \$50/Hour |
| Additional Personnel - Supervisor | \$20/Hour | \$25/Hour |
| Additional Personnel – Custodian (PWCS Fee) | \$35/Hour | \$35/Hour |
| Additional Personnel - Student Tech (PWCS Fee) | \$15/Hour | \$15/Hour |
| | | |
| Cancellation / Change (Less than 2 weeks notice; plus 2 Hours personnel fees when applicable) | \$25/Date /Facility or Block | \$50/Date per field/court |
| | | |
| TOURNAMENT / SPECIAL EVENT FEES | | |
| PWC Recognized League Tournament | \$50/Field or Court | \$50/Field or Court |
| NON-PWC Recognized League Tournament | \$150/Field or Court | \$150/Field or Court |
| Special Event (Non-Tournament with 50 or more participants; additional direct costs may be added to fee) | \$200/Event | \$200/Event |
| Deposit (Within 5 Days of Approval) | 50% /Field or Court | 50% /Field or Court |
| Cancellation – Per Field or Court (Less than two weeks notice of the event date) | \$25 plus Deposit | \$50 plus Deposit |
| Change – After Permit Completion (Plus 2 Hours of Personnel Fees, when applicable) | \$25 / Occurrence | \$50 / Occurrence |

| SERVICE CATEGORY/DESCRIPTION | APPROVED FY21 Fees Not to exceed | PROPOSED FY22 Fees Not to exceed |
|--|---|---|
| ADDITIONAL SERVICE FEES | | |
| Lighting Fee – Musco Control Link and/or Lighting Report Systems | \$9/Hour | \$9/Hour |
| Lighting Fee – Stadium Lights | \$42/Hour | \$42/Hour |
| Commercial Fee – For-Profit Activity -- 15% Gross Revenue any on site sales (i.e. admission, concessions, vendors) | 15% / Event | 15% / Event |
| Late Payment Fee (Exceeding 30 days from invoice date) | 6%/Invoice | 6%/Invoice |