

PRINCE WILLIAM COUNTY

NOTICE OF PUBLIC HEARING

ON THE ANNUAL BUDGET FOR FISCAL YEAR 2027, CALENDAR YEAR 2026 TAX RATES AND FEES, AND THE FISCAL YEAR 2027-2032 CAPITAL IMPROVEMENT PROGRAM

The Prince William Board of County Supervisors will hold a public hearing on the proposed Fiscal Year 2027 Budget, Calendar Year 2026 tax levies and the proposed Fiscal Year 2027-2032 Capital Improvement Program on April 7, 2026, at 7:00 p.m. in the Board Chamber, McCoart Building, 1 County Complex Court, Prince William, Virginia.

A synopsis of the proposed budget, including total revenues and expenditures for each appropriated fund, and the current and proposed real estate and personal property tax levies, is set forth below. The amounts shown in the proposed budget are based on estimates submitted by the County Executive and are subject to change upon final adoption. No funds are allocated or designated until appropriated by the Board of County Supervisors. The proposed budget is available for public inspection at the Prince William County Office of Management & Budget and the Office of the Clerk to the Board of County Supervisors, 1 County Complex Court, Prince William, Virginia, weekdays 8:30 a.m. to 5:00 p.m., and online at www.pwcva.gov/budget.

Proposed Fiscal Year 2027 Budget Summary

Fund Area	Revenue	Expenditures
General Fund	\$2,225,050,529	\$2,222,357,743
Special Revenue Funds	226,930,785	237,074,276
Capital Projects Funds	144,517,548	171,715,531
Enterprise Funds	56,940,171	62,783,281
Internal Service Funds	173,234,414	191,769,902
Trust and Agency Funds	0	0
Adult Detention Center Funds	69,618,312	75,122,312
Prince William County Schools*	2,954,726,413	2,937,523,534
Total All Fund Areas	\$5,851,018,172	\$5,898,346,580

*Amounts shown as proposed by PWCS Superintendent on February 4, 2026

TAX EXEMPTION INFORMATION FOR TAX YEAR 2026 REQUIRED BY SECTION 58.1-3604(A) and SECTION 58.1-3604(B) OF THE CODE OF VIRGINIA:

Total assessed value of real property exempt and immune from taxation:	\$7,517,930,700
Total reduction in tax revenues from tax exemption:	\$68,112,452
Tax exempt and immune property as a percent of the total assessed value of all real property:	5.1%
Aggregate assessed value of property exempt from taxation*:	\$1,138,758,500
Total reduction in tax revenues from tax exemption*:	\$10,317,152
*Exempt under Sections 58.1-3607 and 58.1-3608, and Articles 3, 4, and 5 of Chapter 36 of Title 58.1	

Real Property, Special Levies, Tangible Personal Property and Machinery and Tools

Rates per \$100 assessed value

	Adopted FY2026	Proposed FY2027
Real Estate:		
All real property	\$ 0.906	\$ 0.906
Special Levy Districts (Real Property Only):		
Countywide Fire and Rescue Levy	\$ 0.0720	\$ 0.0700
Mosquito and Forest Pest Management Service District	0.0025	0.0020
Bull Run Mountain Service District	0.0950	0.0950
Lake Jackson Sanitary and Service District	0.1500	0.1500
234 Bypass Transportation Improvement District	0.0000	0.0000
Prince William Parkway Transportation Improvement District	0.0000	0.0000
Tangible Personal Property:		
General classification of tangible personal property except for those set forth below:	\$ 4.15	\$ 4.50
Automobiles, trucks, motorcycles and other vehicles as set forth in Va. Code § 58.1-3506(A)(48)(a)-(e)	3.50	3.50
All tangible personal property employed in a trade or business as set forth in Va. Code § 58.1-3506(A)(26)	3.70	3.70
Programmable computer equipment and peripherals employed in a trade or business	4.15	4.50
Computer equipment and peripherals used in a data center	4.15	4.50
Tangible personal property used in a research and development business	1.00	1.00
Manufactured homes	0.906	0.906
Watercraft and boats pursuant to §58.1-3506(A)(1)(a), (1)(b), (12), (28), (29), (35) and (36), VA Code Ann.	0.00001	0.00001
Aircraft pursuant to §58.1-3506(A)(2), (3), (4) and (5), VA Code Ann.	0.00001	0.00001
Farm machinery as defined in §58.1-3505, VA Code Ann.	0.00001	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 as defined in §46.2-1400, VA Code Ann.	0.00001	0.00001
One vehicle owned or leased by a volunteer fire department or volunteer emergency medical services agency member who regularly responds to calls or regularly performs other duties for the agency or fire department	0.00001	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	0.00001
Vehicles specially equipped to transport physically disabled individual persons	0.00001	0.00001
Certain personal property owned by elderly and disabled persons pursuant to Section 26-44 of the PWC Code	0.00001	0.00001
Privately-owned camping and travel trailers used for recreational purposes only, and privately owned trailers designed and used for the transportation of horses	0.00001	0.00001
Privately-owned motor homes used for recreational purposes only	0.00001	0.00001
Machinery and Tools:		
Machinery & Tools used in manufacturing, mining, water well drilling, processing or reprocessing, radio or television broadcasting, dairy, dry cleaning or laundry business, or a business primarily engaged in advanced recycling, as defined in §58.1-439.7, VA Code Ann., and all other classifications of machinery and tools except for those set forth below;	\$ 2.00	\$ 2.00
Heavy construction machinery used in a business	3.70	3.70

Business Professional and Occupational License Tax

Rates are per \$100 Gross Receipts or \$100 Gross Purchases if Wholesale (Does Not Apply to Businesses in Towns)

Business Type:	Adopted FY2026	Proposed FY2027
Business, Personal, Repair and Other Services	\$ 0.21	\$ 0.21
Contractors, Builders, Developers	0.13	0.13
Financial, Professional and Real Estate Services	0.33	0.33
Hotels, Motels and Lodging Facilities	0.26	0.26
Public Utilities- Electric and Natural Gas as defined by Section 11.1-18 of the PWC Code	0.50	0.50
Public Utilities- All Others as defined by Section 11.1-18 of the PWC Code	0.29	0.29
Retail Merchants	0.17	0.17
Wholesale Merchants	0.05	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	0.03

Vehicle License Tax

Rates are per Vehicle Normally Garaged or Parked in the County (Does Not Apply to Vehicles in Towns)

Vehicle Type:	Adopted FY2026	Proposed FY2027
Automobiles, trucks and motor homes (any weight)	\$ 33.00	\$ 33.00
Motorcycles	20.00	20.00
Trailers	0.00	0.00

Personal Property Tax Relief for Qualifying Vehicles

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

Vehicle Assessed Value:	Adopted FY2026	Proposed FY2027
Assessed value of \$1,000 or less	100.0%	100.0%
Assessed value between \$1,001 and \$20,000	37.0%	37.0%
Assessed value over \$20,000 with such percentage applied as a credit to the first \$20,000 of assessed value	37.0%	37.0%

PRINCE WILLIAM COUNTY NOTICE OF PUBLIC HEARING APRIL 7, 2026 – 7:00 P.M.

- 1. Consider Adoption of Tangible Personal Property Rate for the General Classification, Programmable Computer Equipment and Peripherals Employed in a Trade or Business and Computer Equipment and Peripherals Used in a Data Center** – The purpose of the public hearing is to consider the Fiscal Year 2027 increase in tangible personal property rate as part of the Fiscal Year 2027 budget adoption process, pursuant to §58.1-3007 VA Code Ann. The current rates are \$4.15 per \$100 assessed value, the proposed rates are as follows:

Tangible Personal Property	Proposed FY2027 Rate
General classification of personal property	\$4.50
Programmable computer equipment and peripherals employed in a trade or business	\$4.50
Computer equipment and peripherals used in a data center	\$4.50

- 2. Consider Adoption of an increase to the Solid Waste User Fee Rates** – The purpose of the public hearing is to consider the Fiscal Year 2027 Countywide Solid Waste User Fee rates as part of the Fiscal Year 2027 budget adoption process, pursuant to Section 22-184 of the Prince William County Code and §21-118 and §21-118.4, VA Code Ann. The proposed rates are in the table below.

Annual Countywide Solid Waste User Fee	Proposed FY2027 Rate
Single Family Homes	\$84.00
Townhouses	\$75.60
Multi-Family Units	\$67.20
Mobile Homes	\$56.20
Businesses and Non-Residential (1 SFE= 1.3 tons) based upon annual disposal tons generated	\$84.00 per #SFE

#SFE= Single Family Equivalent

- 3. Consider Adoption of an Increase to the Stormwater Management Fee** – The purpose of the public hearing is to consider the base rate of a single-family detached residential property as part of the Fiscal Year 2027 budget adoption process, pursuant to Section 23.2-8 of the Prince William County Code, as authorized by §15.2-2114, §15.2-107 and §15.2-1427, VA Code Ann. The fee schedule and impacts are in the table below.

Annual Stormwater Management Fee	Proposed FY2027 Rate
Single-family Detached Residential Property (Base Rate)	\$67.28
Townhomes, Apartments, and Condominiums (75% of Base Rate)	\$50.46
Developed Non-Residential (per 2,059 square feet of impervious area)	\$67.28

- 4. Consider Revisions to Parks & Recreation Fee Schedule** – The purpose of the public hearing is to consider revisions to the fee schedule for Parks & Recreation as part of the Fiscal Year 2027 budget adoption process, pursuant to §15.2-1806 and §15.2-1427 VA Code Ann. The Department of Parks & Recreation recommends an increase in fees to support the Fiscal Year 2027 budget.*

- 5. Consider Revisions to the Building Development Fee Schedule** – The purpose of the public hearing is to consider revisions to the Building Development Fee Schedule as part of the Fiscal Year 2027 budget adoption process, pursuant to Section 5-19 of the Prince William County Code and §36-105 and §15.2-1427 VA Code Ann. The Department of Development Services (DDS) recommends a 3.5% across-the-board increase, rounded to the nearest 5 cents, in Building Development fees and a 7.0% across-the-board increase, rounded to the nearest 5 cents, in Fire Marshal's Office fees, with the exception of amusement device fees, non-residential plan review filing fees, surcharges (Code Academy, Information Technology, and Indirect Costs), and those noted in the table below.*

Building Development Fee Schedule Exceptions

Fee Type	FY27 Proposed Fee
Refunds	
4. Contractor License Fees and Foundation and Soil Management Application Fees are not refundable.	
FOUNDATION AND SOIL MANAGEMENT	
1. Application Fees (Regulation of the County Ordinance – See Code of Ordinances, Chapter 34)	\$100.00
a. Individual Applicant	
b. Common Interest Properties	\$250.00

PLAN REVIEW FEES, OTHER	
1. Plan Review Filing Fees	\$71.90
a. Residential (Single Family, Duplex, Townhouse, etc.), per unit	
i. 3 rd Party Plan Review	
b. Nonresidential, including multifamily	17.5% of Building Permit Fee
i. 3 rd Party Plan Review	
c. Nonresidential, Footing and Foundation only	10% of Building Permit Fee
i. 3 rd Party Plan Review	
d. Nonresidential, Life Safety/Phasing/Temporary Shoring Plan	\$91.60
i. 3 rd Party Plan Review	
2. Code Modification Review	
c. When multiples of "a" or "b" above are submitted simultaneously for the same project, the maximum fee shall be:	\$1,129.00
i. Fire Protection	

INSPECTION FEES, OTHER	
1. Inspections	
a. After Hours Inspection- Inspections may be conducted after normal work hours by BDD inspectors with special approval and when arranged in advance. The fee for each inspection to be conducted shall be applied separately for each discipline inspected and is payable in advance. Two hour minimum.	
Fee shown is per hour.	
i. Fire Protection (Two hour <u>minimum weekdays and</u> Three hour <u>minimum weekends.</u>)	
b. Post Concealment Inspection Analysis, per permit.	
i. Fire Protection (<u>2nd Inspection Required</u>)	

III. BUILDING FIRE SUPPRESSION FEES	
A. Plan Review	
10. Sprinkler with stand pipe <u>add</u> on (per standpipe riser)	
19. Emergency/Maintenance Repair	\$303.40

V. MECHANICAL FEES	
A. RESIDENTIAL – R-3, R-4 AND R-5 (Does not include R-2 classified as R-3 or R-3 [4 story/2 dwellings] – see nonresidential.)	
8. Kitchen exhaust hood >400 cfm	\$110.65
B. NON RESIDENTIAL (Includes R-1, R-2, R-2 group classified as R-3 and R-3 [4 story/2 dwellings])	
2. Hoods	
c. Hood fire suppression, per system	
i. Fire Protection	\$353.70

6. Consider Revisions to the Land Development Application Review, Inspection Fees and Land Use Applications (Zoning, Rezoning and Special Use Permit) Fee Schedule – The purpose of the public hearing is to consider revisions to the Land Development Application Review and Inspection Fees and Land Use Applications (Zoning, Rezoning and Special Use Permit) Fee Schedule as part of the Fiscal Year 2027 budget adoption process, pursuant to §15.2-107, §15.2-1427, and §15.2-2286 VA Code Ann. The Department of Development Services recommends an 8.5% across-the-board increase, rounded to the nearest 5 cents, in fees and a 15.0% across-the-board increase, rounded to the nearest 5 cents, in Planning Office fees, with exceptions as noted in the table below.*

Land Development Fee Schedule Exceptions	
Fee Type	FY27 Proposed Fee
PART II - GENERAL LAND DEVELOPMENT AND RELATED FEES	
7. Affordable Dwelling Unit (AfDU) Waiver Request associated with AfDU Bonus Density Application, per agency	\$1,019.90
12. Affordable Dwelling Unit (AfDU) Bonus Density Application	\$542.50
PART IV - RESIDENTIAL SUBDIVISION/SITE PLAN REVIEW FEES	
8. Fire Marshal's Office Residential Subdivision Plan Review	\$120.00
Resubmittal fee for 3rd or greater review	\$60.00
9. Fire Marshal's Office Residential Site Plan Review	\$160.00
Resubmittal fee for 3rd or greater review	\$80.00
PART V - NONRESIDENTIAL SUBDIVISION/SITE PLAN REVIEW FEES	
12. Fire Marshal's Office Nonresidential Subdivision Plan Review	\$120.00
Resubmittal fee for 3rd or greater review	\$60.00
13. Fire Marshal's Office Nonresidential Site Plan Review	\$160.00
Resubmittal fee for 3rd or greater review	\$80.00
PART IX - MISCELLANEOUS FEES	
11. Fire Lane Plan Review	\$160.00
12. Fire Lane Plan Inspection	\$303.45
14. CCTV Storm Sewer / Underdrain Inspections (CCTV Punch lists expire within 18 months from initial inspection)	
b. Residential Minimum fee	\$607.60
c. Non-residential 25% bonded <u>rigid storm sewer</u> pipe system >250LF, per linear foot	

15. CCTV Storm Sewer / Underdrain Re-Inspections (CCTV Punch lists expire within 18 months from initial inspection)	
a. Work or site not ready for inspection as defined in Camera Van policy. Not ready is defined as all of the required items for the requested inspection have not been installed and/or the work is not complete.	\$607.60
b. Work or site is ready for inspection as defined in Camera Van policy, but deficiencies are identified. The reinspection fee shall be charged for each subsequent inspection over two when the identified deficiencies have not been corrected.	\$607.60
c. Non-residential first reinspection for punch list deficiencies	\$607.60
PART I - REZONING FEES	
Case Reactivation - percentage of the original rezoning or proffer amendment fee	25%
PART II - SPECIAL USE PERMIT FEES	
h. Case Reactivation - percentage of the original special use permit fee	25%
PART III – MISCELLANEOUS ZONING FEES	
11. Re-advertisement/Re-notification (standard case)	\$200.00
a. Zoning Administration	
12. Re-advertisement/Re-notification (expanded notification area)	\$250.00
a. Zoning Administration	

Fee Type	FY27 Proposed Fee
VIRGINIA EROSION AND STORMWATER MANAGEMENT PROGRAM (VESMP) FEES	
B. Other Land Disturbance Activities for sites or areas within common plans of development or sale	
c. Equal to or Greater Than 2,500 SF and Less Than 1 Ac.	\$450
d. Equal to or Greater Than 1 Ac. and less than 5 Ac.	\$4,100
e. Equal to or Greater than 5 Ac. and less than 10 Ac.	\$5,100
f. Equal to or Greater than 10 Ac. and less than 50 Ac.	\$6,800
g. Equal to or Greater than 50 Ac. and less than 100 Ac.	\$9,100
h. Greater than 100 Ac.	\$14,300
VESMP Fees for Modification or Transfer of Registration Statements for Stormwater Discharges Associated with Construction Activities	
B. Other Land Disturbance Activities for sites or areas within common plans of development or sale	
c. Equal to or Greater Than 2,500 SF and Less Than 1 Ac.	\$30
d. Equal to or Greater Than 1 Ac. and less than 5 Ac.	\$320
e. Equal to or Greater than 5 Ac. and less than 10 Ac.	\$400
f. Equal to or Greater than 10 Ac. and less than 50 Ac.	\$480
g. Equal to or Greater than 50 Ac. and less than 100 Ac.	\$720
h. Greater than 100 Ac.	\$1,120
Annual Permit Maintenance Fees	
A. Fee Category Based On Land Disturbance Area	
b. Individual SFH Not Part of Common Plan of Development with Land Disturbance greater than 1 Ac. (Including additions or modifications)	\$80
B. Other Land Disturbance Activities for sites or areas within common plans of development or sale	
c. Equal to or Greater Than 2,500 SF and Less Than 1 Ac.	\$80
d. Equal to or Greater Than 1 Ac. and less than 5 Ac.	\$650
e. Equal to or Greater than 5 Ac. and less than 10 Ac.	\$800
f. Equal to or Greater than 10 Ac. and less than 50 Ac.	\$1,050
g. Equal to or Greater than 50 Ac. and less than 100 Ac.	\$1,450
h. Greater than 100 Ac.	\$2,250

7. Consider Revisions to Fire Marshal's Office Fee Schedule – The purpose of the public hearing is to consider revisions to the Fire Marshal's Office Fee Schedule as part of the Fiscal Year 2027 budget adoption process, pursuant to §27-98 VA Code Ann. The Department of Fire & Rescue recommends a 7.0% across-the-board increase in Fire Marshal's Office fees, excluding the Fire Suppression Permit Fees included in the Building Development Fee Schedule.*

8. Consider amendment to the Fiscal Year 2027 fiscal plan to budget and appropriate the remaining balance of \$1,142,840,551 for estimated encumbered purchase orders and contracts, non-capital small project construction balances to support the small project construction internal services fund, the estimated unencumbered capital construction project and grant project balances, and the estimated unencumbered Community Services balances supported by state and federal revenue as of June 30, 2026 – The purpose of the public hearing is to consider the budgeting and appropriation for Fiscal Year 2027 of remaining Fiscal Year 2026 balances for encumbrances, grants and project balances. All remaining balances will be determined as of June 30, 2026.

* The full fee schedules for Building Development, Land Development, Fire Marshal's Office, and Parks & Recreation are on file for public inspection by appointment at the Office of Management & Budget (OMB) or can be viewed online on the OMB landing page at www.pwcva.gov/budget. To schedule an appointment with OMB please call (703) 792-6720 from 8:30 a.m. to 5:00 p.m. The address to view supporting documents by appointment is: OMB, McCoart Building, 1 County Complex Ct., Suite 225, Prince William, Virginia, (703) 792-6720. Copies are also available from the Clerk to the Board of County Supervisors at 1 County Complex Ct, Prince William, Virginia.

The Board of County Supervisors plans to take formal action on these items on April 21, 2026, at 7:00 p.m. in the Board Chamber (McCoart Building).

For additional information, contact Andrea Madden, Clerk to the Board of County Supervisors, at 703-792-6600. You may appear at the Board Chamber in the McCoart Building, 1 County Complex Court, Prince William, Virginia, at the designated time to express your views. **ACCESSIBILITY TO PERSONS WITH DISABILITIES:** The hearings are being held at a public facility believed to be accessible to people with disabilities. Any person with questions on the accessibility of the facility should contact Andrea Madden, Clerk to the Board of County Supervisors, at 1 County Complex Court, Prince William, Virginia, or by telephone at (703) 792-6600 or TDD (703) 792-6295. People needing interpreter services for the deaf must notify the Clerk to the Board no later than Wednesday, April 1, 2026.