

Decision Paper

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| To: | Nelson County Board of Education |
| From: | Amy Owens, Chief Financial Officer |
| cc: | Mr. Wes Bradley, Superintendent |
| Date: | September 18, 2018 |
| Re: | FY2019 General Fund Tax Levy |
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**RECOMMENDATION:** I recommend the Nelson County Board of Education adopt a four percent rate of 77.2 cents per 100 dollars of real property and 77.2 cents per 100 dollars of personal property. This rate includes .4 to recover losses due to prior year exonerations. I further recommend the Nelson County Board of Education levy a rate of 54.8 per 100 dollars in valuation for motor vehicles.

**RECOMMENDED MOTION:** I move that the Nelson County Board of Education adopt the four percent increase tax rate of 77.2 cents for real property and 77.2 cents for tangible property and 54.8 cents for motor vehicles for fiscal year 2019.