

**ORDINANCE NO. 15-15(1)**

AN ORDINANCE TO AMEND CHAPTER 15, TAXATION, OF THE CODE OF THE COUNTY OF ALBEMARLE, VIRGINIA

BE IT ORDAINED By the Board of Supervisors of the County of Albemarle, Virginia, that Chapter 15, Taxation, is hereby amended as follows:

**By Amending:**

**Sec. 15-1103 Definitions**

**CHAPTER 15**

**TAXATION**

**ARTICLE XI. PERSONAL PROPERTY—IN GENERAL**

**Sec. 15-1103 Personal property tax relief.**

A. Purpose; definitions; relation to other sections.

1. The purpose of this section is to provide for the implementation of the changes to the Personal Property Tax Relief Act of 1998, Virginia Code §§ 58.1-3523 *et seq.* (“PPTRA”) effected by legislation adopted during the 2004 Special Session I and the 2005 Regular Session of the General Assembly of Virginia.

2. Terms used in this section that have defined meanings set forth in the PPTRA shall have the same meanings as set forth in Virginia Code § 58.1-3523.

3. To the extent that the provisions of this section conflict with any other provision of the county code, this section shall control.

B. Method of computing and reflecting tax relief.

1. For tax years commencing in 2006, the county adopts the provisions of Item 503.E of the 2005 Appropriations Act, providing for the computation of tax relief as a specific dollar amount to be offset against the total taxes that would otherwise be due but for the PPTRA and the reporting of such specific dollar relief on the tax bill.

2. Any amount of the PPTRA relief not used within the county’s fiscal year shall be carried forward and used to increase the funds available for personal property tax relief in the following fiscal year.

3. Personal property tax bills shall set forth on their face the specific dollar amount of relief credited with respect to each qualifying vehicle, together with an explanation of the general manner in which relief is allocated.

C. Allocation of relief among taxpayers.

1. Allocation of the PPTRA relief shall be provided in accordance with the general provisions of this section.

2. Relief shall be allocated in such a manner as to eliminate personal property taxation of (a) each qualifying vehicle with an assessed value of \$1,000 or less and (b) the first \$20,000 in value on each qualifying vehicle leased by an active duty member of the United States military, his spouse, or both, pursuant to a contract requiring him, his spouse, or both to pay the tangible personal property tax on such vehicle. The provisions of this subdivision (b) apply only to a vehicle that would not be taxed in Virginia if the vehicle were owned by such military member, his spouse, or both.

3. Relief with respect to qualifying vehicles with assessed values of more than \$1,000 shall be provided at a percentage, annually fixed and applied to the first \$20,000 in value of each such qualifying vehicle, that is calculated fully to use all available state PPTRA relief.

D. Transitional provisions.

1. Pursuant to authority conferred in Item 503.D of the 2005 Appropriations Act, the county director of finance is authorized to issue a supplemental personal property tax bill, in the amount of 100 percent of tax due without regard to any former entitlement to state PPTRA relief, plus applicable penalties and interest, to any taxpayer whose taxes with respect to a qualifying vehicle for tax year 2005 or any prior tax year remain unpaid on September 1, 2006, or such date as state funds for reimbursement of the state share of such bill have become unavailable, whichever earlier occurs.

2. Penalty with respect to bills issued pursuant to subsection (D)(1) of this section shall be computed on the entire amount of tax owed. Interest with respect to bills issued pursuant to subsection (D)(1) of this section shall be computed at the percentage provided in section 15-100 (E) from the due date of the supplemental personal property tax bill provided for in subsection (D)(1) herein.

(Ord. 06-15(1), 1-4-06, effective 1-1-06)

**State law reference** – Va. Code § 58.1-3524(C); Item 503, Chapter 951, 2005 Acts of Assembly

I, Ella W. Jordan, do hereby certify that the foregoing writing is a true, correct copy of an Ordinance duly adopted by the Board of Supervisors of Albemarle County, Virginia, by a vote of \_\_\_\_\_ to \_\_\_\_\_, as recorded below, at a regular meeting held on \_\_\_\_\_.

\_\_\_\_\_  
Clerk, Board of County Supervisors

	<u>Aye</u>	<u>Nay</u>
Mr. Boyd	_____	_____
Ms. Dittmar	_____	_____
Ms. Mallek	_____	_____
Ms. McKeel	_____	_____
Ms. Palmer	_____	_____
Mr. Sheffield	_____	_____