

ORDINANCE NO. 17-15(2)

AN ORDINANCE TO AMEND CHAPTER 15 , TAXATION, ARTICLE XI, PERSONAL PROPERTY-IN GENERAL, 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, Article XI, Personal Property - In General, is hereby amended as follows:

By Amending:

Sec. 15-1101 Exemption of certain personal property from taxation

Sec. 15-1101.2 Proration of tangible personal property

CHAPTER 15. TAXATION

ARTICLE XI. PERSONAL PROPERTY – IN GENERAL

Sec. 15-1101 Exemption of certain personal property from taxation.

The following household and personal effects are hereby exempted from taxation:

- A. Bicycles.
- B. Household and kitchen furniture, including gold and silver plates, plated ware, watches and clocks, sewing machines, refrigerators, automatic refrigerating machinery of any type, vacuum cleaners and all other household machinery, books, firearms and weapons of all kinds.
- C. Pianos, organs, phonographs and record players and records to be used therewith and all other musical instruments of whatever kind and all radio and television instruments and equipment.
- D. Oil paintings, pictures, statuary, curios, articles of virtue and works of art.
- E. Diamonds, cameos or other precious stones and all precious metals used as ornaments or jewelry.
- F. Sporting and photographic equipment.
- G. Clothing and objects of apparel.
- H. Antique motor vehicles as defined in Va. Code § 46.2-100 that are not used for general transportation purposes.
- I. All-terrain vehicles and off-road motorcycles as defined in Va. Code § 46.2-100.
- ~~I.J.~~ All other tangible personal property used by an individual or a family or household incident to maintaining an abode.

The classification set forth above shall apply only to such property owned and used by an individual or by a family or household incident to maintaining an abode.

(Code 1967, § 9-1; Code 1988, § 8-1; Ord. of 2-5-92; Code 1988, § 8-67; Ord. 98-A(1), 8-5-98; Ord. 99-15(1), 11-3-99)

State law reference--Provisions authorizing county to exempt certain personal property from taxation, Va. Code § 58.1-3504.

The amendment to § 15-1101 by this ordinance shall be effective for taxable years beginning on and after January 1, 2018.

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Sec. 15-1101.2 Separate classification of certain tangible personal property employed in a trade or business.

Miscellaneous and incidental tangible personal property employed in a trade or business that is not classified as machinery and tools pursuant to Virginia Code § 58.1-3507 et seq., merchants' capital pursuant to Virginia Code § 58.1-3509 et seq., or short-term rental property pursuant to Virginia Code § 58.1-3510.4 et seq., and that has an original cost of less than ~~\$250~~ \$500, is declared to be a separate class of property and shall constitute a classification for taxation separate from other classifications of tangible personal property provided in this chapter. A taxpayer may provide an aggregate estimate of the total cost of all such property owned by the taxpayer that qualifies under this subsection, in lieu of a specific, itemized list.

(Ord. 15-15(2), 8-5-15)

State law reference – Va. Code § 58.1-3506

The amendment to § 15-1101.2 by this ordinance shall be effective immediately.

I, Claudette K. Borgersen, 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

	Aye	Nay
Mr. Dill	_____	_____
Ms. Mallek	_____	_____
Ms. McKeel	_____	_____
Ms. Palmer	_____	_____
Mr. Randolph	_____	_____
Mr. Sheffield	_____	_____