

**ORDINANCE NO. 22-15( )**

AN ORDINANCE TO AMEND AND REORDAIN 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, of the Code of the County of Albemarle, Virginia, is hereby amended as follows:

**By amending:**

15-800 Personal property tax imposed

**By Adding:**

15-806 Manufactured homes; proration of tangible personal property tax.

**By Renumbering:**

15-~~806~~807 Personal property tax relief.

**Chapter 15. Taxation**

**ARTICLE 8**

**Article 8 Personal Property Tax**

**Section 15-800 Personal property tax imposed.**

A. A tax on tangible personal property is hereby imposed as provided in this article. The status of all persons, firms, corporations, and other taxpayers liable to taxation on any tangible personal property shall be fixed as of January 1 of each year and the value of the property shall be assessed as of that date.

B. If a taxpayer owns tangible personal property of such small value that the tax owed thereon for the year results in a tax of less than five dollars, such tax shall be omitted from the personal property book and no assessment made thereon.

(§ 8-1.8, Ord. of 2-14-90; Ord. of 2-5-92. Ord. No. 94-8(10), 8-3-94; Code 1988, § 8-68; § 15-1100, Ord. 98-A(1), 8-5-98; § 15-800, Ord. 19-15(1) , 4-17-19 Ord. 22-15(), 11-2-22, effective 1-1-23)

State Law reference— Va. Code, §§ 58.1-3518, 58.1-3518.1, 58.1-3001.

**Sec. 15-806 Manufactured homes; proration of tangible personal property tax.**

If a manufactured home, as defined in Virginia Code § 36-85.3, is delivered or moved into the County after January 1, and used as a place of full-time residence by any person, then the taxes that would have been collectible, had it been situated within the County on January 1 of that year, shall be prorated quarterly.

State Law reference— Va. Code, §§ 58.1-3518, 58.1-3518.1, 58.1-3001.

**Sec. 15-807 ~~15-806~~ 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 this section conflicts 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 the 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 so as to eliminate personal property taxation of (i) each qualifying vehicle with an assessed value of \$1,000.00 or less; and (ii) the first \$20,000.00 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 that vehicle. The provisions of this subdivision (ii) apply only to a vehicle that would not be taxed in Virginia if the vehicle were owned by that military member, his spouse, or both.
  3. Relief with respect to qualifying vehicles with assessed values of more than \$1,000.00 shall be provided at a percentage, annually fixed and applied to the first \$20,000.00 in value of each such qualifying vehicle, that is calculated fully to use all available state PPTRA relief.

(§ 15-1103, Ord. 06-15(1) ,1-4-06,effective 1-1-06;Ord.15-5(1),7-1-15; § 15-806,Ord.19-15(1), 4-17-19, Ord. 22-15(), 11-2-22,effective 1-1-23)

State Law reference— Va. Code § 58.1-3524.

**This ordinance is effective on and after January 1, 2023.**

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

	<u>Aye</u>	<u>Nay</u>
Mr. Andrews	_____	_____
Mr. Gallaway	_____	_____
Ms. LaPisto-Kirtley	_____	_____
Ms. Mallek	_____	_____
Ms. McKeel	_____	_____
Ms. Price	_____	_____