

Article I – In General

CHAPTER 58 – Taxation

Sec. 58-1. – Tax on probate of will or grant of administration.

A tax is hereby imposed on the probate of any will or grant of administration in an amount equal to one-third of the state tax on such probate of a will or grant of administration.

(Ord. of 4-25-2000(1))

Sec. 58-2. – Recordation tax.

There is imposed and levied by the county, pursuant to the provisions of the Code of Virginia, § 58.1-3800 et seq., a tax on the recordation in the county of each instrument subject to the state recordation tax imposed by such state law, except any instrument on which the state recordation tax is \$0.50 specifically, in an amount equal to one-third of the amount of the state recordation tax collectable for the state on the first recordation of each taxable instrument in the county, pursuant to the provisions of such state law. Where a deed or other instrument conveys, covers or relates to property located within the county and also to property located in another county, the tax imposed and levied shall be computed only for that portion located within the county.

(Ord. of 8-10-2004)

Sec. 58-3. – 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 PPTRA (Personal Property Tax Relief Act) 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 PPTRA shall have the same meanings as set forth in Code of Virginia, § 58.1-3523.

(3) To the extent that the provisions of this section conflict with any prior ordinance or 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 PPTRA and the reporting of such specific dollar relief on the tax bill.

(2) The board shall, by resolution set the percentage of tax relief at such a level that it is anticipated fully to exhaust PPTRA relief funds provided to the county by the Commonwealth.

(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 PPTRA relief shall be provided in accordance with the general provisions of this section, as implemented by the specific provisions of the county's annual budget relating to PPTRA relief.

(2) Relief shall be allocated in such a manner as to

eliminate personal property taxation of each qualifying vehicle with an assessed value of \$1,000.00 or less.

(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 estimated fully to use all available state PPTRA relief. The percentage shall be established annually as a part of the adopted budget for the county.

(d) Transitional provisions.

(1) Pursuant to authority conferred in Item 503.D of the 2005 Appropriations Act, the county treasurer 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 and interest with respect to bills issued pursuant to subsection (a) of this section shall be computed on the entire amount of tax owed. Interest shall be computed at the rate provided in chapter 58 of the Code of Ordinances, from the original due date of the tax.

(Ord. of 12-13-2005)

Secs. 58-4-58-30. – Reserved.