

TOWN OF PURCELLVILLE
IN
LOUDOUN COUNTY, VIRGINIA

ORDINANCE NO. 22-02-02

PRESENTED: February 8, 2022
ADOPTED: _____

AN ORDINANCE: ESTABLISHING FOR CALENDAR YEAR 2022 THE PERSONAL PROPERTY TAX RATES, THE PERSONAL PROPERTY TAX RELIEF RATE, AND THE VEHICLE LICENSE FEE; REPEAL OF CONFLICTING ORDINANCES AND RESOLUTIONS; ESTABLISHING SEVERABILITY AND SAVINGS CLAUSES; ESTABLISHING EFFECTIVE DATE

WHEREAS, Virginia Code § 58.1-3500 and Town Code Chapter 74 (Taxation), Article I (General), Section 74-1 (Annual levy; rate of taxes) authorize the Town of Purcellville, Virginia to levy and collect taxes on all tangible personal property, except household goods and effects, subject to certain conditions as provided by law; and

WHEREAS, Virginia Code § 58.1-3524 authorizes the Town to provide tangible personal property tax relief on qualifying vehicles; and

WHEREAS, the tax rates applicable to personal property are effective on a calendar-year basis, but are generally established in February of each calendar year for use in tax bill preparation and estimating Town tax revenues and budgeting.

NOW THEREFORE, the Council of the Town of Purcellville, Virginia hereby ordains:

SECTION I. Tangible Personal Property. That the calendar year 2022 tax rate on tangible personal property is hereby established to be:

- a. \$1.05 per \$100 of assessed value for all tangible personal property identified in Va. Code § 58.1-3503(A), subsections 1 through 13, which includes vehicles; and
- b. \$0.55 per \$100 of assessed value for all non-vehicular tangible personal property that is used in business; and
- c. \$0.01 per \$100 of assessed value for the qualified tangible personal property of a qualified individual who actively serves as a volunteer member of a fire and rescue department in Loudoun County, as allowed by law; and

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- d. \$0.525 per \$100 of assessed value, equivalent to 50% of the tangible personal property rate, for the qualified tangible personal property owned by certain elderly and disabled persons, as identified in VA Code §58.1-3506.1 et seq and determined by the Loudoun County Commissioner of Revenue.

SECTION II. Tax Relief. That tax relief shall be granted on the first \$20,000.00 of value of non-commercial vehicles qualified by law for such relief, and that such relief shall be calculated by discounting the tax obligation otherwise due on the first \$20,000 by 26%.

SECTION III. Vehicle License Fee. That the calendar year 2022 vehicle license fee is hereby established to be \$25.00 per vehicle in accordance with Loudoun County rates.

SECTION V. Repeal. That Ordinances 21-04-01 (Setting the Real Estate Tax Rate, the Personal Property Tax Rate, the Personal Property Tax Relief Rate and the Fireman's Field Service District Tax Rate for CY2020), as well as all other prior ordinances and resolutions in conflict herewith, are hereby repealed.

SECTION VI. Severability. That if a court of competent jurisdiction deems any provision of this ordinance to be invalid, such holding shall in no way affect the validity of the remaining sections or provisions of this ordinance, which shall remain in full force and effect.

SECTION VII. Savings Clause. That all ordinances repealed by this ordinance shall remain in full force and effect until the effective date of this ordinance. The repeal of ordinances hereunder shall not affect the authority of the Town to prosecute, punish or penalize any violation of such ordinances that occurred before the repeal hereunder takes effect.

SECTION VIII. Effective Date. That this ordinance shall be effective January 1, 2022.

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PASSED THIS ____ DAY OF FEBRUARY, 2022

Kwasi A. Fraser, Mayor
Town of Purcellville

ATTEST:

Diana Hays, Town Clerk