

AN ORDINANCE NO. 21-8

Providing for a tax levy on all tangible personal property not either exempt from taxation or otherwise taxed for the tax year commencing January 1, 2022, and ending December 31, 2022 for general municipal purposes.

THE CITY OF COLONIAL HEIGHTS HEREBY ORDAINS:

1. That there is hereby levied and shall be collected for the tax year commencing January 1, 2022, and ending December 31, 2022, a tax on all tangible personal property in the classes designated in subdivisions 1, 6, 11, 12, 16, 17, 22, 24, 26, 27, 28, 29, 30, 31, 32 and 37 of subsection A of Va. Code § 58.1-3506, unless either exempt from taxation or otherwise taxed, of three dollars and fifty cents (\$3.50) on each one hundred dollars (\$100) of assessed valuation thereof, for general municipal purposes.

2. That there is hereby levied and shall be collected for the tax year commencing January 1, 2022, and ending December 31, 2022, a tax on all vehicles without motive power, used or designed to be used as manufactured homes (as defined in Va. Code § 36-85.3), as classified in subdivision A10 of Va. Code § 58.1-3506, of one dollar and twenty cents (\$1.20) on each one hundred dollars (\$100) of assessed valuation thereof, for general municipal purposes.

3. That there is hereby levied and shall be collected for the tax year commencing January 1, 2022, and ending December 31, 2022, a tax on one motor vehicle owned by each member of a volunteer rescue squad or volunteer fire department, and each person appointed to serve as an auxiliary police officer, as classified in subdivisions A15 and A20 of Va. Code § 58.1-3506, and City Code §§ 258-23 and 258-23.1, of one dollar (\$1.00), for general municipal purposes.

4. That pursuant to subdivision A14 of Va. Code § 58.1-3506 and City Code § 258-

23.2, there is hereby levied and shall be collected for the tax year commencing January 1, 2022, and ending December 31, 2022, a personal property tax of one dollar (\$1.00) for general municipal purposes on each motor vehicle which is specifically equipped to provide transportation for physically handicapped individuals.

5. That pursuant to Chapter 35.1 of Title 58.1 of the Code of Virginia (“Personal Property Tax Relief”), a rate of 53% on all qualifying vehicles is established for the tax year ending December 31, 2022.

6. That there is hereby levied and shall be collected for the tax year commencing January 1, 2022, and ending December 31, 2022, a tax on all: (a) machinery and tools as classified in Va. Code § 58.1-3507; (b) tangible personal property used in a research and development business, as classified in subdivision A7 of Va. Code § 58.1-3506; (c) generating equipment, as classified in subdivision A9 of Va. Code § 58.1-3506; and (d) motor vehicles, trailers and semitrailers with a gross weight of 10,000 pounds or more used to transport property for hire by a motor carrier engaged in interstate commerce, as classified in subdivision A25 of Va. Code § 58.1-3506; of two dollars (\$2.00) on each one hundred dollars (\$100) of assessed valuation thereof, for general municipal purposes.

7. That provisions of this ordinance shall be in full force and effect for the tax year 2022.

Approved:

\_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
City Clerk

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I certify that the above ordinance was:

Adopted on its first reading on \_\_\_\_\_.

Ayes: \_\_\_\_\_. Nays: \_\_\_\_\_. Absent: \_\_\_\_\_. Abstain: \_\_\_\_\_.

The Honorable Michael A. Cherry, Councilmember: \_\_\_\_\_

The Honorable John E. Piotrowski, Councilmember: \_\_\_\_\_

The Honorable Dr. Laura F. Poe, Councilmember: \_\_\_\_\_

The Honorable Robert W. Wade, Councilmember: \_\_\_\_\_

The Honorable John T. Wood, Councilmember: \_\_\_\_\_

The Honorable Elizabeth G. Luck, Vice-Mayor: \_\_\_\_\_

The Honorable T. Gregory Kochuba, Mayor: \_\_\_\_\_

Adopted on its second reading on \_\_\_\_\_.

Ayes: \_\_\_\_\_. Nays: \_\_\_\_\_. Absent: \_\_\_\_\_. Abstain: \_\_\_\_\_.

The Honorable Michael A. Cherry, Councilmember: \_\_\_\_\_

The Honorable John E. Piotrowski, Councilmember: \_\_\_\_\_

The Honorable Dr. Laura F. Poe, Councilmember: \_\_\_\_\_

The Honorable Robert W. Wade, Councilmember: \_\_\_\_\_

The Honorable John T. Wood, Councilmember: \_\_\_\_\_

The Honorable Elizabeth G. Luck, Vice-Mayor: \_\_\_\_\_

The Honorable T. Gregory Kochuba, Mayor: \_\_\_\_\_

\_\_\_\_\_  
City Clerk

Approved as to form:

City Attorney

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