

AN ORDINANCE NO. 23-10

Providing for a percentage of personal property tax relief on qualifying vehicles for 2023 and 2024; and providing for tax levies on personal property for the 2024 tax year, for general municipal purposes.

THE CITY OF COLONIAL HEIGHTS HEREBY ORDAINS:

1. There is levied and shall be collected for the tax year commencing January 1, 2024, and ending December 31, 2024, a tax on all tangible personal property identified in subdivisions 1 through 19 of subsection A of Va. Code § 58.1-3503, 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. There is levied and shall be collected for the tax year commencing January 1, 2024, and ending December 31, 2024, 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 Section § 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.

3. There is levied and shall be collected for the tax year commencing January 1, 2024, and ending December 31, 2024, 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 10 of subsection A 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.

4. There is levied and shall be collected for the tax year commencing January 1, 2024, and ending December 31, 2024, a tax on one motor vehicle owned by each member of a volunteer emergency medical services agency or volunteer fire department, and each person appointed to serve as an auxiliary police officer, as classified in subdivisions 15 and 20 of subsection A of Va. Code § 58.1-3506, and City Code §§ 258-23 and 258-23.1, of one dollar

(\$1.00), for general municipal purposes.

5. Pursuant to subdivision 14 of subsection A of Va. Code § 58.1-3506, and City Code § 258-23.2, there is levied and shall be collected for the tax year commencing January 1, 2024, and ending December 31, 2024, 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.

6. Pursuant to Chapter 35.1 of Title 58.1 of the Code of Virginia (“Personal Property Tax Relief”), a rate of 44% on all qualifying vehicles is established for the tax year beginning January 1, 2023, and ending December 31, 2023.

7. Pursuant to Chapter 35.1 of Title 58.1 of the Code of Virginia (“Personal Property Tax Relief”), a rate of 44% on all qualifying vehicles is established for the tax year beginning January 1, 2024, and ending December 31, 2024.

8. There is levied and shall be collected for the tax year commencing January 1, 2024, and ending December 31, 2024, 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 7 of subsection A of Va. Code § 58.1-3506; (c) generating equipment, as classified in subdivision 9 of subsection A 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 25 of subsection A 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.

9. This ordinance shall be in effect upon approval on second reading.

Approved:

Mayor

Attested:

City Clerk

I certify that the above ordinance was:

Adopted on its first reading on_____.

Ayes:_____. Nays:_____. Absent:_____. Abstain:_____.

The Honorable Kenneth B. Frenier, Councilman: _____

The Honorable Elizabeth G. Luck, Councilwoman: _____

The Honorable John E. Piotrowski, Councilman: _____

The Honorable Dr. Laura F. Poe, Councilwoman: _____

The Honorable John T. Wood, Councilman: _____

The Honorable Robert W. Wade, Vice-Mayor: _____

The Honorable T. Gregory Kochuba, Mayor: _____

Adopted on its second reading on_____.

Ayes:_____. Nays:_____. Absent:_____. Abstain:_____.

The Honorable Kenneth B. Frenier, Councilman: _____

The Honorable Elizabeth G. Luck, Councilwoman: _____

The Honorable John E. Piotrowski, Councilman: _____

The Honorable Dr. Laura F. Poe, Councilwoman: _____

The Honorable John T. Wood, Councilman: _____

The Honorable Robert W. Wade, Vice-Mayor: _____

The Honorable T. Gregory Kochuba, Mayor: _____

City Clerk

Approved as to form:

City Attorney