

County of Carroll

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COMMISSIONER OF THE REVENUE OFFICE

605-7 Pine Street
Hillsville, Virginia 24343

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Carroll County Board of Supervisors
Michael Watson, County Administrator
605-1 Pine Street
Hillsville, VA 24343

RE: 2021 Personal Property Tax Relief for Carroll County

Board Members and Mr. Watson:

Carroll County adopted an ordinance on November 9, 2005, to implement the 2004-2005 changes to the Personal Property Tax Relief Act of 1998 – Specific Relief. **§ 3. (c)** reads as follows: ‘Relief with respect to qualifying vehicles with assessed values of more than \$1,000 shall be provided at a percentage, annually fixed and applied to the first \$20,000 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.

The Auditor of Public Accounts has set 2021 Carroll County pro rata share at \$1,051,551.69. This represents 0.1107% of the total \$950 million as set by the General Assembly for Personal Property Tax Relief.

I have used worksheets provided to all Commissioners to aid in arriving at a percentage that will be as close as possible to deplete our share. **This money MUST be used for Personal Property Tax Relief and any amount left over must be held in reserve and applied to next tax year.**

I am recommending 23.85% as the percentage of relief that Carroll County taxpayers will receive on qualified vehicles for tax year 2021. The 23.85% will be applied as stated in the Resolution adopted as part of the 2021 annual budget for Carroll County.

Respectfully,

Fran Zimmerman
Commissioner of the Revenue
Carroll County