

CARROLL COUNTY BOARD OF SUPERVISORS
CARROLL COUNTY, VIRGINIA

Resolution

At a regular meeting of the Carroll County Board of Supervisors held in the Board Room, Carroll Governmental Center, Hillsville, Virginia on the _____ day of September, 2021.

Present

For

Against

Absent

Thomas W. Littrell
Tracy Moore
Rex Hill
Robbie McCraw
Joe N. Webb
Phillip McCraw

WHEREAS the Personal Property Tax Relief Act of 1998, Va. Code § 58.1-3523 *et seq.* (“PPTRA”), has been substantially modified by the enactment of Chapter 1 of the Acts of Assembly, 2004 Special Session I (Senate Bill 5005), and the provisions of Item 503 of Chapter 951 of the 2005 Acts of Assembly (the 2005 revisions to the 2004-06 Appropriations Act, hereinafter cited as the “2005 Appropriations Act”); and

WHEREAS these legislative enactments require the County to take affirmative steps to implement these changes, and to provide for the computation and allocation of relief provided pursuant to the PPTRA as revised; and

WHEREAS these legislative enactments provide for the appropriation to the County, of a fixed sum to be used exclusively for the provision of tax relief to owners of qualifying personal use vehicles that are subject to the personal property tax on such vehicles.

NOW THEREFORE BE IT RESOLVED by the Carroll County Board of Supervisors that:

Qualifying vehicles obtaining situs within the County during tax year 2021, shall receive personal property tax relief in the following manner:

- Personal use vehicles valued at \$1,000 or less will be eligible for 100% tax relief;
- Personal use vehicles valued at \$1,001 to \$20,000 will be eligible for 23.85% tax relief;
- Personal use vehicles valued at \$20,001 or more shall only receive 23.85% tax relief on the first \$20,000 of value; and
- All other vehicles which do not meet the definition of “qualifying” (business use vehicles, farm use vehicles, motor homes, etc.) will not be eligible for any form of tax relief under this program.

Adopted September _____, 2021.

Thomas W. Littrell, Chairman

Michael Watson, County Administrator/Clerk