

# County of Carroll

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COMMISSIONER  
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## COMMISSIONER OF THE REVENUE OFFICE

605-7 Pine Street  
Hillsville, Virginia 24343

September 5, 2019

Carroll County Board of Supervisors  
Cellell Dalton, Interim County Administrator  
605-1 Pine Street  
Hillsville, VA 24343

### **RE: 2019 Personal Property Tax Relief for Carroll County**

Board Members and Mr. Dalton:

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 2019 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 31.73% as the percentage of relief that Carroll County taxpayers will receive on qualified vehicles for tax year 2019.** The 31.73% will be applied as stated in the Resolution adopted as part of the 2019 annual budget for Carroll County.

Respectfully,

Fran Zimmerman  
Commissioner of the Revenue  
Carroll County

**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, 2019.

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<u>Present</u>	<u>For</u>	<u>Against</u>	<u>Absent</u>
Joe N. Webb Phillip McCraw Thomas W. Littrell Ralph J. "Bob" Martin Rex Hill Robbie 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 2019, 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 31.73% tax relief;
- Personal use vehicles valued at \$20,001 or more shall only receive 31.73% 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 \_\_\_\_\_, 2019.

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Rex Hill, Chairman

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Cellell Dalton, Interim Administrator/Clerk