

**AN ORDINANCE ESTABLISHING AND SEGREGATING CERTAIN TYPES OF  
PERSONAL PROPERTY AS A SEPARATE CLASSIFICATION FOR TAXATION  
PURPOSES PURSUANT TO VIRGINIA CODE § 58.1-3506**

**WHEREAS**, the General Assembly of Virginia recently enacted HB 1239, amending § 58.1-3506 to enable localities to establish certain types of personal property as a separate classification for local taxation purposes; and,

**WHEREAS**, the Board of Supervisors of Carroll County, Virginia (the "Board") recognizes the hardships imposed on the citizens of the County as a result of the lingering effects of the COVID-19 pandemic, supply chain disruptions and high levels of inflation, and has by resolution duly adopted has extended the payment deadline for real estate taxes; and,

**WHEREAS**, the Board recognizes that due to supply chain disruptions and inflation, the values of certain items of personal property, including motor vehicles, may experience unexpected increases in market values; and,

**WHEREAS**, the Board is mindful of the possibility that certain personal property tax rates may need to be adjusted and wishes to separately assess for taxation certain types of personal property; and,

**WHEREAS**, after due notice and advertisement to the public, the Board has determined to establish a separate classification of personal property as set forth herein.

**NOW, THEREFORE, BE IT ORDAINED** that by the Carroll County Board of Supervisors that the items of property set forth below are declared to be a separate class of property and shall constitute a classification for local taxation within the County separate from other classifications of tangible personal property taxed by the County, and such items shall be subject to a separate rate of taxation, such rate to be fixed by resolution of the Board:

- A. Automobiles as described in subdivision A 3 of § 58.1-3503;
- B. Trucks of less than two tons as described in subdivision A 4 of § 58.1-3503;
- C. Trucks and other vehicles as described in subdivision A 5 of § 58.1-3503;
- D. Motor vehicles with specially designed equipment for use by the handicapped as described in subdivision A 9 of § 58.1-3503; and
- E. Motorcycles, mopeds, all-terrain vehicles, off-road motorcycles, campers, and other recreational vehicles as described in subdivision A 10 of § 58.1-3503.

It is further ORDAINED that the classifications of personal property identified herein shall be taxed for the 2022 taxable year and succeeding years at such rate as the Board may determine by resolution, or as otherwise provided by law.

**This Ordinance was duly adopted this \_\_\_\_\_ of \_\_\_\_\_, 2022**

THIS ORDINANCE SHALL BE EFFECTIVE IMMEDIATELY.

<b>Member</b>	<b>Vote</b>
<b>Robbie McCraw</b>	_____
<b>Rex Hill</b>	_____
<b>Ronnie Collins</b>	_____
<b>Jody Early</b>	_____
<b>Tracy D. Moore</b>	_____
<b>Joey Dickson</b>	_____

\_\_\_\_\_  
**Clerk**