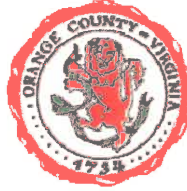


ORANGE COUNTY, VIRGINIA  
BOARD OF SUPERVISORS

R. MARK JOHNSON, DISTRICT ONE  
JAMES K. WHITE, DISTRICT TWO  
S. TEEL GOODWIN, DISTRICT THREE  
JAMES P. CROZIER, DISTRICT FOUR  
LEE H. FRAME, DISTRICT FIVE



MAILING ADDRESS:  
P. O. Box 111  
ORANGE, VA 22960

R. BRYAN DAVID  
COUNTY ADMINISTRATOR

PHYSICAL ADDRESS:  
R. LINDSAY GORDON III BUILDING  
112 WEST MAIN STREET  
ORANGE, VIRGINIA 22960

PHONE: (540) 672-3313  
FAX: (540) 672-1679

[orangecountyva.gov](http://orangecountyva.gov)

MOTION: FRAME  
SECOND: GOODWIN

April 23, 2019  
Regular Meeting  
Ord. No. 190423 – 5B

RE: ORDINANCE TO ESTABLISH TAX LEVIES FOR THE TAX YEAR BEGINNING  
JANUARY 1, 2019

WHEREAS, notice was advertised of proposed tax levies pursuant to §§15.2-1427 and 58.1-3007 VA Code Ann., and a public hearing was held on April 16, 2019;

NOW, THEREFORE, BE IT ORDAINED, on this 23<sup>rd</sup> day of April, 2019, that the Orange County Board of Supervisors hereby establishes the tax levies for the County of Orange, Virginia, as follows, for the tax year beginning January 1, 2019:

REAL ESTATE, pursuant to §58.1-3000 VA Code Ann., including equalized public service corporation real estate as defined by §58.1-2605 VA Code Ann., including a manufactured home as defined by §36-85.3 VA Code Ann.: \$0.804 per \$100.00 of assessed valuation (subject to County land use tax ordinance and ordinance granting tax relief for the elderly and handicapped).

MOBILE HOMES CLASSIFIED AS PERSONAL PROPERTY, as defined by §36-85.3 VA Code Ann. and pursuant to §58.1-3506(A)(10) VA Code Ann.: \$0.804 per \$100.00 of assessed valuation.

TANGIBLE PERSONAL PROPERTY, pursuant to §58.1-3000 VA Code Ann. and classified by §58.1-3500 through -3506.1 VA Code Ann., including but not limited to, motorcycles and other motor vehicles, but excluding watercraft and boats, aircraft, forest harvesting machinery and farm machinery, and business tangible personal property: \$3.75 per \$100.00 assessed valuation (subject to County ordinance granting exemption for pollution control equipment).

BUSINESS TANGIBLE PERSONAL PROPERTY, pursuant to §58.1-3506(A)(26) VA Code Ann., including furniture, equipment, trade fixtures, hand-powered tools, office machines, business mobile telephones, books, signs, and other tangible personal property used in business except for automobiles or trucks, which will be taxed as tangible personal property: \$2.20 per \$100.00 assessed valuation.

PROGRAMMABLE COMPUTER EQUIPMENT AND PERIPHERALS USED IN A TRADE OR BUSINESS, pursuant to §58.1-3506(A)(27) VA Code Ann.: \$2.20 per \$100.00 assessed valuation.

AIRCRAFT, pursuant to §58.1-3506(A)(2), (3), (4) and (5) VA Code Ann.: \$0.00 per \$100.00 assessed valuation.

WATERCRAFT AND BOATS, pursuant to §58.1-3506(A)(1)(a), (1)(b), (12), (28), (29), (35) and (36) VA Code Ann.: \$2.09 per \$100.00 assessed valuation.

PRIVATELY OWNED MOTOR HOMES USED FOR RECREATIONAL PURPOSES, pursuant to §58.1-3506(A)(30) VA Code Ann.: \$2.62 per \$100.00 of assessed valuation.

ALL OTHER RECREATIONAL VEHICLES, pursuant to §58.1-3506 (A)(18), §58.1-3506(B) VA Code Ann., including but not limited to, privately owned camping and travel trailers, and certain trailers used for the transportation of horses: \$2.62 per \$100.00 of assessed valuation.

FARM MACHINERY, as defined by §58.1-3505(8) and (10) VA Code Ann.: \$0.00 per \$100.00 assessed valuation.

MACHINERY AND TOOLS, as defined by §58.1-3507 VA Code Ann.: \$1.831 per \$100.00 assessed valuation.

HEAVY CONSTRUCTION EQUIPMENT, as defined by §58.1-3508.2 VA Code Ann.: \$2.20 per \$100.00 assessed valuation.

FOREST HARVESTING MACHINERY, as defined by §58.1-3508 VA Code Ann.: \$0.00 per \$100.00 assessed valuation.

MERCHANTS CAPITAL, as defined by §58.1-3000, §58.1-3509 *et seq.* VA Code Ann.: \$0.40 per \$100.00 of assessed valuation.

MOTOR VEHICLE LICENSE TAX, as defined by §46.2-752 VA Code Ann. and §62-36 *et seq.* Orange County Code: \$35.00 per year for cars and trucks, and \$21.00 per year for motorcycles.

**Votes:**

**Johnson: Aye**  
**White: Aye**  
**Goodwin: Aye**  
**Crozier: Aye**  
**Frame: Aye**

**For Information:** **Thomas E. Lacheney, County Attorney**  
**Glenda E. Bradley, Assistant County Administrator**  
**for Management Services**  
**Dawn Watson, Treasurer**  
**Renee Pope, Commissioner of the Revenue**

**CERTIFIED COPY**

  
\_\_\_\_\_  
**Clerk to the Board of Supervisors**

