

ORANGE COUNTY, VIRGINIA
BOARD OF SUPERVISORS

R. MARK JOHNSON, DISTRICT ONE
JAMES K. WHITE, DISTRICT TWO
KEITH F. MARSHALL, DISTRICT THREE
JAMES P. CROZIER, DISTRICT FOUR
LEE H. FRAME, DISTRICT FIVE



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

THEODORE L. VOORHEES
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

MOTION: FRAME

April 26, 2022

SECOND: WHITE

**Regular Meeting
Ord. No. 220426 – 6A**

**RE: ORDINANCE TO ESTABLISH TAX LEVIES FOR THE TAX YEAR BEGINNING
JANUARY 1, 2022**

WHEREAS, notice was advertised of proposed tax levies pursuant to §§15.2-1427, 58.1-3007, and 58.1-3604 of the Code of Virginia; and

WHEREAS, the Board of Supervisors conducted a duly-advertised Public Hearing on Tuesday, April 12, 2022, to receive public comment;

NOW, THEREFORE, BE IT ORDAINED, on this 26th day of April, 2022, 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, 2022:

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.: \$0.61 per \$100.00 of assessed valuation (subject to County land use tax ordinance and ordinance granting tax relief for the elderly and handicapped).

COUNTY-WIDE FIRE AND EMS DISTRICT, pursuant to §27.23.1 VA Code Ann.: \$0.14 per \$100.00 of assessed valuation.

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.: \$0.75 per \$100.00 of assessed valuation.

TANGIBLE PERSONAL PROPERTY - AUTOS AND TRUCKS, pursuant to §58.1-3000 VA Code Ann. and classified by §58.1-3506.1 VA Code Ann., including automobiles and trucks: \$3.50 per \$100.00 of assessed valuation.

TANGIBLE PERSONAL PROPERTY - REGULAR, 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 automobiles and trucks included in other categories, watercraft and boats, aircraft, forest harvesting machinery and farm machinery, and business tangible personal property: \$3.75 per \$100.00 of 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 of 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 of assessed valuation.

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

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

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

FOREST HARVESTING MACHINERY, as defined by §58.1-3508 VA Code Ann.: \$0.00 per \$100.00 of 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
Marshall: Aye
Crozier: Aye
Frame: Aye

For Information: **Thomas E. Lacheney, County Attorney**
Glenda E. Bradley, Deputy County Administrator
Renee Pope, Commissioner of the Revenue
Dawn Herndon, Treasurer

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Clerk to the Board of Supervisors

