

ORANGE COUNTY, VIRGINIA

BOARD OF SUPERVISORS

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orangecountyva.gov

MOTION: FRAME

SECOND: HALE

September 12, 2023
Regular Meeting
Ord. No. 230912 – PH1

RE: ORDINANCE TO AMEND TAX LEVIES FOR THE TAX YEAR BEGINNING JANUARY 1, 2023

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 April 18, 2023, to receive public comment; and

WHEREAS, tax levies were adopted by the Board of Supervisors on April 25, 2023, based on estimated personal property values at that time; and

WHEREAS, values for certain personal property have substantially exceeded those estimates, resulting in the need for amendment to the originally-adopted rates; and

WHEREAS, the Board of Supervisors previously adopted an emergency ordinance on August 22, 2023, to reduce the personal property tax rate for automobiles, trucks, and motorcycles; and

WHEREAS, in order to adopt the final ordinance, the Board of Supervisors has conducted a duly-advertised Public Hearing on September 12, 2023, to receive public comment;

NOW, THEREFORE, BE IT ORDAINED, on this 12th day of September, 2023, that the Orange County Board of Supervisors, in accordance with §58.1-3012 of the Code of Virginia, hereby amends the originally-adopted tax levies for the County of Orange, Virginia, as follows, for the tax year beginning January 1, 2023:

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, pursuant to §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 - AUTOMOBILES, TRUCKS, AND MOTORCYCLES, pursuant to §58.1-3000 VA Code Ann. and classified by §58.1-3506.48 VA Code Ann., including automobiles, trucks, and motorcycles: \$3.60 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, other motor vehicles, but excluding automobiles, trucks, and motorcycles 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, pursuant to §58.1-3505(8) and (10) VA Code Ann.: \$0.00 per \$100.00 of assessed valuation.

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

COMPUTER EQUIPMENT & PERIPHERALS USED IN A DATA CENTER, pursuant to §58.1-3506(A)(43) VA Code Ann.: \$1.25 per \$100.00 of assessed valuation.

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

FOREST HARVESTING MACHINERY, pursuant to §58.1-3508 VA Code Ann.: \$0.00 per \$100.00 of assessed valuation.

MERCHANTS' CAPITAL, pursuant to §58.1-3000 and §58.1-3509 *et seq.* VA Code Ann.: \$0.40 per \$100.00 of assessed valuation.

MOTOR VEHICLE LICENSE TAX, pursuant to §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.

BE IT FURTHER ORDAINED, that this ordinance hereby ratifies the emergency ordinance previously adopted by the Board of Supervisors on August 22, 2023.

Votes:

Johnson: Aye

White: Aye

Marshall: Aye

Hale: 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

