

## Chapter 70 TAXATION<sup>1</sup>

### ARTICLE I. IN GENERAL

#### Sec. 70-1. Due date of returns; penalty.

- (a) In accordance with Code of Virginia, § 58.1-3916, which authorizes the governing body of any county to provide by ordinance the time for filing annual returns of taxable tangible personal property, machinery and tools, and merchants' capital, the board of supervisors directs that annual returns of tangible personal property, machinery and tools, and merchants' capital shall be due on May 1 of each year. The commissioner of revenue, at his or her discretion, may grant an extension of the time to file the annual return; such extension shall not exceed 60 days.
- (b) It shall be unlawful for any person to willfully fail or refuse to file such returns at the time required herein or for making false statements in such returns with the intent to defraud.
- (c) Any person who shall violate subsection (b) of this section and the amount of the tax lawfully assessed in connection with the return is \$1,000.00 or less shall be guilty of a class 3 misdemeanor and shall be subject to a fine of up to \$500.00. Any person who shall violate subsection (b) of this section and the amount of the tax lawfully assessed in connection with the return is more than \$1,000.00 shall be guilty of a class 1 misdemeanor and shall be subject to a fine of up to \$2,500.00 and up to 12 months imprisonment, either or both.

(Ord. of 11-12-86, § VIII(23-43), (23-44); Ord. of 9-14-04; Ord. of 8-12-08)

#### Sec. 70-1.1. Personal property tax.

All tangible personal property with situs in the county, not exempted under the Code of Virginia, as amended, or by this article, shall be assessed and taxed at a rate or rates established annually by resolution of the board of supervisors.

(Ord. of 9-10-13)

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<sup>1</sup>Cross reference(s)—Annual tax levy saved from repeal, § 1-8(4); administration, ch. 2; license tax for animals, § 10-51 et seq.; businesses, ch. 22; license tax on utilities, § 22-31 et seq.; license tax on vehicles, § 74-51 et seq.

State law reference(s)—County property tax to pay for contract with city or county for fire protection, Code of Virginia, § 27-3; priority of taxes in distribution of assets of person or corporation, Code of Virginia, § 58.1-6 et seq.; Setoff Debt Collection Act, Code of Virginia, § 58.1-520 et seq.; local sales and use taxes, Code of Virginia, § 58.1-605 et seq.; local bank franchise tax, Code of Virginia, § 58.1-1208 et seq.; local taxes generally, Code of Virginia, § 58.1-3000 et seq.; enforcement, collection, refunds, remedies and review of local taxes, Code of Virginia, § 58.1-3900 et seq.

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**Sec. 70-1.2. Situs.**

The situs for personal property tax shall be as set forth in the Code of Virginia, as amended.

(Ord. of 9-10-13)

**Sec. 70-1.3. Assessment.**

The assessed value of all tangible personal property shall be as of January 1 each year and shall be determined as prescribed by the Code of Virginia, as amended.

(Ord. of 9-10-13)

**Sec. 70-2. Personal property exempt from taxation.**

The following classes of personal property are exempt from taxation by the county:

- (1) Bicycles.
- (2) Household and kitchen furniture, including gold and silver plates, plated ware, watches and clocks, sewing machines, refrigerators, automatic refrigerating machinery of any type, vacuum cleaners and all other household machinery, books, firearms and weapons of all kinds.
- (3) Pianos, organs and all other musical instruments; phonographs, record players and records to be used therewith; and radio and television instruments and equipment.
- (4) Oil paintings, pictures, statuary, curios, articles of virtu and works of art.
- (5) Diamonds, cameos or other precious stones and all precious metals used as ornaments or jewelry.
- (6) Sporting and photographic equipment.
- (7) Clothing and objects of apparel.
- (8) Antique motor vehicles as defined in Code of Virginia, § 46.2-100, which may not be used for general transportation purposes.
- (9) All other tangible personal property used by an individual or a family or household incident to maintaining an abode.

(Ord. of 6-7-66, § VII(23-41))

State law reference(s)—Authority for above section, Code of Virginia, § 58.1-3504.

**Sec. 70-3. Exemption of certified pollution control equipment and facilities from taxation.**

- (a) Certified pollution control equipment and facilities are declared to be a separate class of property that shall constitute a classification for local taxation separate from other such classification of real, personal, or machinery and tools property.
- (b) Certified pollution control equipment and facilities shall be exempt from county taxation.
- (c) Soundproofing controls, materials or such construction in buildings and pollution devices required for vehicles are not eligible for assistance under this section.

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- (d) The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this subsection, except where the context clearly indicates a different meaning:

*Certified pollution control equipment and facilities* means any property, including real or personal property, equipment, facilities or devices, used primarily for the purpose of abating or preventing pollution of the atmosphere or waters of the commonwealth and which the state certifying authority having jurisdiction with respect to such property has certified to the state department of taxation as having been constructed, reconstructed, erected or acquired in conformity with the state program or requirements for abatement or control of water or atmospheric pollution or contamination.

*State certifying authority* means the state water control board, for water pollution; the state air pollution control board, for air pollution; the department of mines, minerals and energy, for coal, oil and gas production, including gas, natural gas, and coalbed methane gas; and the state waste management board, for waste disposal facilities; and shall include any interstate agency authorized to act in place of a certifying authority of the commonwealth.

(Ord. of 7-11-95)

State law reference(s)—Authority of county to exempt pollution control equipment, Code of Virginia, § 58.1-3660.

### **Sec. 70-4. Personal property tax relief.**

(a) *Purpose; definitions; relation to other ordinances.*

- (1) The purpose of this section is to provide for the implementation of the changes to PPTRA effected by legislation adopted during the 2004 Special Session I and the 2005 Regular Session of the General Assembly of Virginia.
- (2) Terms used in this section that have defined meanings set forth in PPTRA shall have the same meanings as set forth in Code of Virginia, § 58.1-3523, as amended.
- (3) To the extent that the provisions of this section conflict with any prior ordinance or provision of the county Code, this section shall control.

(b) *Method of computing and reflecting tax relief.*

- (1) For tax years commencing in 2006, the county adopts the provisions of item 503.E of the 2005 Appropriations Act, providing for the computation of tax relief as a specific dollar amount to be offset against the total taxes that would otherwise be due but for PPTRA and the reporting of such specific dollar relief on the tax bill.
- (2) The board of supervisors shall by resolution, annually set the rate of tax relief at such a level that it is anticipated fully to exhaust PPTRA relief funds provided to the county by the commonwealth.
- (3) Personal property tax bills shall set forth on their face the specific dollar amount of relief credited with respect to each qualifying vehicle, together with an explanation of the general manner in which relief is allocated.

(c) *Allocation of relief among taxpayers.*

- (1) Allocation of PPTRA relief shall be provided in accordance with the general provisions of this section, as implemented by the specific provisions of the county's annual budget relating to PPTRA relief.
- (2) Relief with respect to qualifying vehicles with assessed values of \$1,000.00 or less shall be provided at a percentage, annually fixed that, together with item (3), is estimated to fully use all available state PPTRA relief allocated to the county. The board shall establish the percentage annually by resolution.

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- (3) Relief with respect to qualifying vehicles with assessed values of more than \$1,000.00 shall be provided at a percentage, annually fixed and applied to the first \$20,000.00 in assessed value of each such qualifying vehicle, that, together with item (2), is estimated to fully use all available state PPTRA relief allocated to the county. The board of supervisors shall establish the percentage annually by resolution.

(d) *Transitional provisions.*

- (1) Pursuant to authority conferred in item 503.D of the 2005 Appropriations Act, the county treasurer is authorized to issue a supplemental personal property tax bill, in the amount of 100 percent of tax due without regard to any former entitlement to state PPTRA relief, plus applicable penalties and interest, to any taxpayer whose taxes with respect to a qualifying vehicle for tax year 2005 or any prior tax year remain unpaid on September 1, 2006, or such date as state funds for reimbursement of the state share of such bill have become unavailable, whichever earlier occurs.
- (2) Penalty and interest with respect to bills issued pursuant to subsection (a) of this section shall be computed on the entire amount of tax owed. Interest shall be computed at the rate provided in chapter 70 of the county Code, from the original due date of the tax.

(Ord. of 12-13-05)

**Sec. 70-5. Application of payments.**

Any payment of taxes or fees received by the treasurer, the collection of which is not subject to a defense of an applicable statute of limitations, shall be credited by the treasurer in the following order:

- (1) Delinquent real estate taxes and penalty and interest thereon;
- (2) Current real estate taxes;
- (3) Delinquent personal property taxes and penalty and interest thereon;
- (4) Current personal property taxes;
- (5) License fees;
- (6) Delinquent special levies and assessments;
- (7) Special levies and assessments.

(Ord. of 2-8-11)

State law reference(s)—Authority for this section, Code of Virginia, § 58.1-3913.

**Sec. 70-6. Due date; interest; collection fee.**

- (a) Tax payments for real estate, personal property, and machinery and tools taxes shall be due and payable to the treasurer of the county on December 5 of each year.
- (b) A penalty of ten percent of the tax past due or \$10.00, whichever is the greater, shall be added to any tax not paid by the due date, provided that in no case may the penalty exceed the amount of the tax assessable.
- (c) Interest shall be added to any delinquent taxes and penalties at the rate of ten percent per year with interest commencing on the first day following the date by which taxes are due to be paid.
- (d) The penalty for late payment and interest imposed upon late payment for tax year 2022 shall not be imposed until January 6, 2023. On January 6, 2023, a penalty of ten percent or \$10.00 or whichever is greater, of the amount of such taxes which have not yet been paid, provided that in no case may the penalty exceed the

amount of tax payable and the interest upon late payment shall be zero percent until January 6, 2023, after which interest shall accrue upon such taxes and any penalties imposed thereon at a rate of ten percent per annum.

- (e) The due date for real estate taxes upon principal residences and for personal property taxes on qualifying vehicles (as defined in the Code of Virginia, § 58.1-3523) of active-duty military personnel who are deployed overseas on the due dates described in subsection A, above, shall be extended without penalty or interest until 90 days after such active-duty military personnel returns to the United States from such overseas deployment.
- (f) In the event an attorney (including, but not limited to, the county attorney) or collection agency is employed by the treasurer for the collection of delinquent taxes, penalties and interest, an additional fee equal to twenty percent of the taxes and other charges due and owing shall be imposed and added to cover administrative costs and reasonable attorney's or collection agency's fees actually contracted for.

### **SEC. 70-7. Tax classification for motor vehicles owned or leased by active volunteer members of county volunteer fire departments and rescue squads.**

The items of property set forth below are each declared to be a separate class of property and shall constitute a classification for local taxation separate from other classifications of tangible personal property:

- (1) Pursuant to § 58.1-3506 of the Code of Virginia, 1950, as amended, one motor vehicle which is owned by or leased by each "active volunteer member" of a "county volunteer fire department or rescue squad", as herein defined and classified, is hereby declared to be a separate class of property for local taxation separate from other classifications of tangible personal property, provided that in January of each year the volunteer fire department or rescue squad shall furnish the Commissioner of Revenue of Prince Edward County, on a form prescribed by her, with a certification by the chief or head of the volunteer organization that said volunteer is an active volunteer member of the volunteer rescue squad or volunteer fire department, who regularly responds to calls or regularly performs other duties for the volunteer rescue squad or volunteer fire department, and the motor vehicle is identified as regularly used for such purpose; and provided that the volunteer organization to which the member belongs is listed in Section 50-1 of the County Code and is authorized to provide volunteer emergency fire and rescue services in the county.
- (2) The maximum exemption under this separate tax classification shall be up to \$500 on one motor vehicle per active volunteer member, and in accordance with the administrative policy, as approved by the board of supervisors,
- (3) The commissioner of revenue shall be authorized, in her discretion, and for good cause shown and without fault on the part of the member, to accept such certification after the January 31 deadline.
- (4) For purposes of this chapter, "active volunteer member" shall be defined as one meeting specific eligibility standards for such designation as approved by the Prince Edward County Board of Supervisors and a member in good standing of a county volunteer fire department and/or rescue squad, defined as one listed in Section 50-1.
- (5) Such classification of leased motor vehicles shall apply only if the member is obligated by terms of the lease to pay tangible personal property tax on the motor vehicle.