

## ORDINANCE # O-2024-17

First Reading:	May 13, 2024
Second Reading:	June 10, 2024
Enacted:	June 10, 2024
Effective:	June 10, 2024

### AN UNCODIFIED ORDINANCE SETTING THE PERSONAL PROPERTY TAX RATES FOR TAX YEAR 2024

1. **BE IT ORDAINED** that by the City Council of the City of Manassas, Virginia, meeting in regular session this 13<sup>th</sup> day of May, 2024, that there shall be levied upon personal property within the City of Manassas the following taxes for tax year 2024:

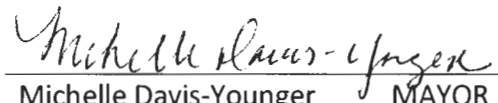
- (a) The personal property tax year in the City of Manassas is January 1<sup>st</sup> to December 31<sup>st</sup>.
- (b) Machinery and Tools: Two Dollars and Ten Cents (\$2.10) per one hundred dollars (\$100.00) of assessed valuation.
- (c) Machinery and Tools Used in Semiconductor Manufacturing as defined by Section 58.1-3508.1 of the Code of Virginia (1950), as amended: Seventy-Five and Six Tenths Cents (\$0.756) per one hundred dollars (\$100.00) of assessed valuation.
- (d) Programmable Computer Equipment and Peripherals Employed in a Trade or Business as defined by Section 58.1-3506(A)(27) of the Code of Virginia (1950), as amended: Two Dollars and Fifteen Cents (\$2.15) per one hundred dollars (\$100.00) of assessed valuation.
- (e) Aircraft as defined by Section 5.1-3506(A)(2) and (3) of the Code of Virginia (1950), as amended: One Thousandth of One Cent (\$0.00001) per one hundred dollars (\$100.00) of assessed valuation.
- (f) Antique motor vehicles as defined by Section 46.2-100 of the Code of Virginia (1950), as amended: One Thousandth of One Cent (\$0.00001) per one hundred dollars (\$100.00) of assessed valuation.
- (g) Motor vehicles specially equipped to provide transportation for individuals with physical disabilities as provided for by Section 58.1-3506(A)(14) of the Code of Virginia (1950), as amended: One Thousandth of One Cent (\$0.00001) per one hundred dollars (\$100.00) of assessed valuation.

- (h) One motor vehicle owned by certain elderly and handicapped persons as provided for by Section 58.1-3506.1 of the Code of Virginia (1950), as amended: One Thousandth of One Cent (\$0.00001) per one hundred dollars (\$100.00) of assessed valuation.
- (i) One motor vehicle which is owned by each volunteer rescue squad member or volunteer fire department member, or leased by each volunteer rescue squad member or volunteer fire department member as defined by Section 58.1-3506(A)(15) of the Code of Virginia (1950), as amended: One Thousandth of One Cent (\$0.00001) per one hundred dollars (\$100.00) of assessed valuation.
- (j) One motor vehicle which is owned by persons who have been appointed to serve as auxiliary police officers pursuant to Section 58.1-3506(A)(20) of the Code of Virginia (1950), as amended: One Thousandth of One Cent (\$0.00001) per one hundred dollars (\$100.00) of assessed valuation.
- (k) One motor vehicle which is owned by persons who serve as auxiliary, reserve or special deputy sheriffs or leased by persons who serve as auxiliary, reserve or special deputy sheriffs as defined by Section 58.1-3506(A)(32) of the Code of Virginia (1950), as amended: One Thousandth of One Cent (\$0.00001) per one hundred dollars (\$100.00) of assessed valuation.
- (l) One motor vehicle which is owned by persons who serve as auxiliary firefighter or rescue personnel or leased by persons who serve as auxiliary firefighter or rescue personnel as defined by Section 58.1-3506(A)(16) of the Code of Virginia (1950), as amended: One Thousandth of One Cent (\$0.00001) per one hundred dollars (\$100.00) of assessed valuation.
- (m) Vehicles without motive power, used or designed to be used as manufactured homes as defined in § 36-85.3: One Dollar and Seven Cents (\$1.070) per one hundred dollars (\$100.00) of assessed valuation.
- (n) Motor vehicles (i) owned by persons who serve as uniformed members of the Virginia Defense Force pursuant to Article 4.2 (§ 44-54.4 et seq.) of Chapter 1 of Title 44 of the Code of Virginia or (ii) leased by persons who serve as uniformed members of the Virginia Defense Force pursuant to Article 4.2 (§ 44-54.4 et seq.) of Chapter 1 of Title 44 of the Code of Virginia if the person is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle: One Thousandth of One Cent (\$0.00001) per one hundred dollars (\$100.00) of assessed valuation.

(o) Business Personal Property: Three Dollars and Sixty Cents (\$3.60) per one hundred dollars (\$100.00) of assessed valuation.

(p) All Tangible Personal Property except as specified in (a) through (n): Three Dollars Sixty Cents (\$3.60) per one hundred dollars (\$100.00) of assessed valuation.

2. This ordinance shall take effect upon its passage on second reading.

  
Michelle Davis-Younger MAYOR  
On Behalf of the City Council  
of Manassas, Virginia

ATTEST:

  
Eric W. Smith City Clerk

**MOTION: Sebesky**

**SECOND: Smith**

**RE: O-2024-17 Personal Property Tax Rates**

**ACTION: Approved**

**Votes:**

**Ayes: Ellis, Osina, Sebesky, Smith, Wolfe**

**Nays: None**

**Absent from Vote: None**

**Absent from Meeting: Vasquez- Luna**