

ORDINANCE NUMBER 14-O-032**AN ORDINANCE TO AMEND THE CODE OF THE CITY OF SUFFOLK
BY ADDING SECTION 82-202 TO ESTABLISH A PERSONAL
PROPERTY CLASSIFICATION FOR ELIGIBLE DISABLED VETERANS**

BE IT ORDAINED, by the Council of the City of Suffolk, Virginia that Chapter 82, "Taxation," of the Code of the City of Suffolk, be and hereby is amended by adding a new section which shall read as follows:

Section 82-202. Exemption from personal property taxation for eligible disabled veterans.

(a) For the calendar year beginning January 1, 2014, and ending December 31, 2014, and for each and every calendar year thereafter, unless changed, there shall be, and hereby is, levied a tax on not more than one motor vehicle owned and regularly used by an eligible disabled veteran, at fifty percent (50%) of the tax rate established by city council on motor vehicles.

(b) This rate shall not be applied retroactively to previous years' tax filings.

(c) When used in this section, the phrase "disabled veteran" shall mean any veteran who has either lost, or lost the use of, one or both legs, or an arm or a hand, or who is blind, or who is permanently and totally disabled as certified by the Department of Veterans Affairs, or who has been so designated or classified by the Department of Veterans Affairs as meeting the requirements of Virginia Code § 58.1-3506(19), and that his/her disability is service connected. For the purpose of this section, a person is blind if he/she meets the provisions of section 46.2-100 of the Code of Virginia.

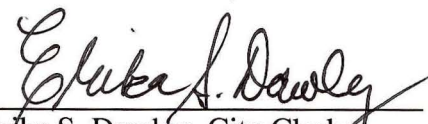
(d) An eligible disabled veteran may have no more than one motor vehicle taxed or levied pursuant to this section. All other motor vehicles owned or regularly used by said eligible disabled veteran shall be taxed or levied pursuant to the tax rate established by city council on motor vehicles.

(e) An application must be submitted to the Commissioner of Revenue by the eligible disabled veteran upon purchase, sale, replacement, or trade of the designated vehicle. Tax rate reductions will not continue with the vehicle upon transfer or sale nor will the reduced tax rate automatically or retroactively transfer to a new vehicle.

BE IT FURTHER ORDAINED that this Ordinance shall be effective upon passage and shall not be published.

READ AND PASSED: APRIL 16, 2014

TESTE:


Erika S. Dawley, City Clerk