

AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY ADMINISTRATION CENTER ON TUESDAY, DECEMBER 20, 2005

**ORDINANCE 122005-10 AMENDING THE ROANOKE COUNTY CODE BY ADDING A NEW SECTION 21-22 TO PROVIDE FOR THE IMPLEMENTATION OF THE 2004-2005 CHANGES TO THE PERSONAL PROPERTY TAX RELIEF ACT OF 1998**

WHEREAS, the Personal Property Tax Relief Act of 1998, Va. Code §§ 58.1-3523 *et seq.* ("PPTRA") has been substantially modified by the enactment of Chapter 1 of the Acts of Assembly, 2004 Special Session I (Senate Bill 5005), and the provisions of Item 503 of Chapter 951 of the 2005 Acts of Assembly (the 2005 revisions to the 2004-06 Appropriations Act, hereinafter cited as the "2005 Appropriations Act"); and

WHEREAS, these legislative enactments require the County of Roanoke to take affirmative steps to implement these changes, and to provide for the computation and allocation of relief provided pursuant to the PPTRA as revised; and

WHEREAS, these legislative enactments provide for the appropriation to the County, commencing 2006, of a fixed sum to be used exclusively for the provisions of tax relief to owners of qualifying personal use vehicles that are subject to the personal property tax ("PPT") on such vehicles, and provide the opportunity for the County to fashion a program of tax relief that serves the best interests of its citizenry; and

WHEREAS, first reading of this ordinance was held on December 6, 2005, and the second reading and public hearing were held on December 20, 2005.

NOW, THEREFORE, BE IT ORDAINED by the Board of Supervisors of Roanoke County, Virginia, as follows:

1. That Chapter 21, Article II of the Roanoke County Code be, and hereby is, amended to add Section 21-22, which shall read and provide as follows:

Section 21-22. \_\_\_\_\_

(a) Purpose; Definitions; Relation to other Ordinances.

(1) The purpose of this ordinance is to provide for the implementation of the changes to PPTRA affected 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 ordinance that have defined meanings set forth in PPTRA shall have the same meanings as set forth in Va. Code § 58.1-3523, as amended.

(3) To the extent that the provisions of this ordinance conflict with any prior ordinance or provision of the County Code, this ordinance 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 shall, by resolution or by order, set the percentage 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 resolution relating to PPTRA relief.

(2) Relief shall be allocated in such a manner as to eliminate personal property taxation of each qualifying vehicle with an assessed value of \$1,000 or less.

(3) Relief with respect to qualifying vehicles with assessed values of more than \$1,000 shall be provided at a percentage, annually fixed by County resolution and applied to the first \$20,000 in value of each such qualifying vehicle that is estimated fully to use all available state PPTRA relief. The rate shall be established annually by County 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 (1) of this section shall be computed on the entire amount of tax owed. Interest shall be computed at the rate provided in § 21-18 of the County Code from the original due date of the tax.

2. That this ordinance shall be in full force and effect from and after January 1, 2006, and it shall become effective for the 2006 personal property tax year and all subsequent tax years.

On motion of Supervisor McNamara to adopt the ordinance, and carried by the following recorded vote:

AYES: Supervisors McNamara, Church, Wray, Flora, Altizer

NAYS: None

A COPY TESTE:

A handwritten signature in cursive script, reading "Brenda J. Holton", is written over a horizontal line.

Brenda J. Holton, CMC  
Deputy Clerk to the Board of Supervisors

cc: File  
Diane D. Hyatt, Chief Financial Officer

Circuit Court

Robert P. Doherty, Jr., Judge  
James R. Swanson, Judge  
Steven A. McGraw, Clerk  
Bonnie Hager, Judicial Secretary  
Norce Lowe, Secretary

Juvenile Domestic Relations District Court

Ruth P. Bates, Clerk (for distribution)

General District Court

Vincent A. Lilley, Judge  
Theresa A. Childress, Clerk (for distribution)

Gerald Holt, Sheriff  
Paul Mahoney, County Attorney  
Randy Leach, Commonwealth Attorney  
Chief Magistrate Kozuo Webb  
Main Library, Diana Rosapepe  
Ray Lavinder, Police Chief  
Richard Burch, Chief of Fire & Rescue  
Roanoke Law Library, 315 Church Avenue, S.W., Rke 24016  
Roanoke County Law Library, Singleton Osterhoudt  
Roanoke County Code Book  
John M. Chambliss, Jr., Assistant County Administrator  
Dan O'Donnell, Assistant County Administrator  
O. Arnold Covey, Director, Community Development  
Janet Scheid, Chief Planner  
Rebecca Owens, Director, Finance  
David Davis, Court Services  
Elaine Carver, Director, Information Technology  
Anne Marie Green, Director, General Services  
Thomas S. Haislip, Director, Parks, Recreation & Tourism  
William E. Driver Director, Real Estate Valuation  
F. Kevin Hutchins, Treasurer  
Nancy Horn, Commissioner of Revenue