

*Mayor*  
Kwasi A. Fraser



*Town Manager*  
David A. Mekarski

*Council*  
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**TOWN OF PURCELLVILLE**  
**IN**  
**LOUDOUN COUNTY, VIRGINIA**

**ORDINANCE NO. 20-04-01**

**PRESENTED: April 14, 2020**  
**ADOPTED: April 14, 2020**

**AN ORDINANCE: ESTABLISHING FOR CALENDAR YEAR 2020 THE REAL ESTATE TAX RATE, THE PERSONAL PROPERTY TAX RATE, THE PERSONAL PROPERTY TAX RELIEF RATE, AND THE FIREMAN'S FIELD SERVICE DISTRICT TAX RATE; REPEAL OF CONFLICTING ORDINANCES AND RESOLUTIONS; ESTABLISHING SEVERABILITY AND SAVINGS CLAUSES; ESTABLISHING EFFECTIVE DATE**

**WHEREAS,** Virginia Code § 58.1-3201 and Town Code Chapter 74 (Taxation), Article I (General), Section 74-1 (Annual levy; rate of taxes) authorize the Town of Purcellville, Virginia to levy and collect taxes on real estate; and

**WHEREAS,** Virginia Code § 58.1-3500 and Town Code Chapter 74 (Taxation), Article I (General), Section 74-1 (Annual levy; rate of taxes) authorize the Town of Purcellville, Virginia to levy and collect taxes on all tangible personal property, except household goods and effects, subject to certain conditions as provided by law; and

**WHEREAS,** Virginia Code § 58.1-3524 authorizes the Town to provide tangible personal property tax relief on qualifying vehicles; and

**WHEREAS,** Virginia Code § 15.2-2403 and Town Code Chapter 74 (Taxation), Article VIII (Fireman's Field Service Tax District), Section 74-232 authorize the Town of Purcellville, Virginia to levy and collect taxes on property located within the Fireman's Field Service Tax District ("District") in the same manner as the Town may establish other Town property taxes; and

**AN ORDINANCE:**

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**WHEREAS,**

the tax rates applicable to real property, personal property, and the Fireman's Field service district, are effective on a calendar-year basis, but are generally established in April of each calendar year, after the real property assessment data has been compiled by Loudoun County and transmitted to the Town for use in estimating Town tax revenues and budgeting.

**NOW THEREFORE,** the Council of the Town of Purcellville, Virginia hereby ordains:

**SECTION I. Real Property.** That the calendar year 2020 tax rate on real estate is hereby established to be \$0.22 per \$100 of assessed value.

**SECTION II. Tangible Personal Property.** That the calendar year 2020 tax rate on tangible personal property is hereby established to be:

- a. \$1.05 per \$100 of assessed value for all tangible personal property identified in Va. Code § 58.1-3503(A), subsections 1 through 13, which includes vehicles; and
- b. \$0.55 per \$100 of assessed value for all non-vehicular tangible personal property that is used in business; and
- c. \$0.01 per \$100 of assessed value for the qualified tangible personal property of a qualified individual who actively serves as a volunteer member of a fire and rescue department in Loudoun County, as allowed by law.

**SECTION III. Tax Relief.** That tax relief shall be granted on the first \$20,000.00 of value of non-commercial vehicles qualified by law for such relief, and that such relief shall be calculated by discounting the tax obligation otherwise due on the first \$20,000 by 33.5%.

**SECTION IV. Fireman's Field.** That the calendar year 2020 tax rate on real estate located within the Fireman's Field Service Tax District is hereby established to be \$0.030 per \$100 of assessed value.

**SECTION V. Repeal.** That Ordinances 19-04-01 (Setting the Real Estate Tax Rate, the Personal Property Tax Rate, the Personal Property Tax Relief Rate and the Fireman's Field Service District Tax Rate for CY2019), as well as all other prior ordinances and resolutions in conflict herewith, are hereby repealed.

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**SECTION VI. Severability.** That if a court of competent jurisdiction deems any provision of this ordinance to be invalid, such holding shall in no way affect the validity of the remaining sections or provisions of this ordinance, which shall remain in full force and effect.

**SECTION VII. Savings Clause.** That all ordinances repealed by this ordinance shall remain in full force and effect until the effective date of this ordinance. The repeal of ordinances hereunder shall not affect the authority of the Town to prosecute, punish or penalize any violation of such ordinances that occurred before the repeal hereunder takes effect.

**SECTION VIII. Effective Date.** That this ordinance shall be effective January 1, 2020.

**PASSED THIS 14th DAY OF APRIL, 2020.**



Kwasi A. Fraser, Mayor  
Town of Purcellville

ATTEST:



Diana Hays, Town Clerk