

Mayor
Christopher Bertaut

Town Council
Susan Khalil
Carol Luke
Ben Nett
Erin Rayner
Caleb J. Stought
Kevin B. Wright



Interim Town Manager
Kwasi Fraser

Assistant Town Manager
Diana Hays

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

**ORDINANCE NO. 25-02-01 PRESENTED: FEBRUARY 13, 2025
ADOPTED: FEBRUARY 13, 2025**

AN ORDINANCE: ESTABLISHING FOR CALENDAR YEAR 2025 THE PERSONAL PROPERTY TAX RATES AND THE VEHICLE LICENSE FEE; REPEAL OF CONFLICTING ORDINANCES AND RESOLUTIONS; ESTABLISHING SEVERABILITY AND SAVINGS CLAUSES; ESTABLISHING EFFECTIVE DATE

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, the tax rates applicable to personal property are effective on a calendar-year basis, but are generally established in February of each calendar year for use in tax bill preparation and estimating Town tax revenues and budgeting.

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

SECTION I. Tangible Personal Property. That the calendar year 2025 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

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- 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; and
- d. \$0.525 per \$100 of assessed value, equivalent to 50% of the tangible personal property rate, for the qualified tangible personal property owned by certain elderly and disabled persons, as identified in VA Code §58.1-3506.1 et seq and determined by the Loudoun County Commissioner of Revenue.

SECTION II. Vehicle License Fee. That the calendar year 2025 vehicle license fee is hereby established to be \$0.00 per vehicle.

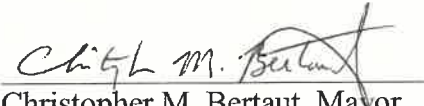
SECTION III. Repeal. That Ordinances 24-02-01 (Setting the Personal Property Tax Rate, the Personal Property Tax Relief Rate and the Vehicle License Fee for CY2024), as well as all other prior ordinances and resolutions in conflict herewith, are hereby repealed.

SECTION IV. 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.

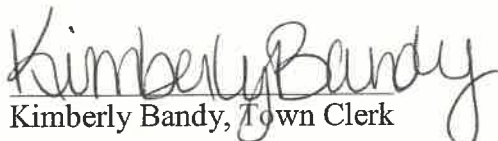
SECTION V. Savings Clause. That all ordinances repealed by this ordinance shall remain in full force and effect until the effective date of this ordinance. The repeal of ordinances hereunder shall not affect the authority of the Town to prosecute, punish or penalize any violation of such ordinances that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

SECTION VI. Effective Date. That this ordinance shall be effective January 1, 2025.

PASSED THIS 13th DAY OF FEBRUARY, 2025


Christopher M. Bertaut, Mayor
Town of Purcellville

ATTEST:


Kimberly Bandy, Town Clerk