



City of Hampton, Virginia
Ordinance - Coded

22 Lincoln Street
Hampton, VA 23669
www.hampton.gov

File Number: 13-0378

Enactment Number: 13-0019

An Ordinance To Amend And Reenact Chapter 37 "Taxation" Of The Code Of The City Of Hampton, Article III, "Personal Property Taxes," Section 37-142 "Filing Of Return Required."

BE IT ORDAINED by the City Council of Hampton, Virginia, that the Code of the City of Hampton, Virginia, be amended and re-enacted to read as follows:

Sec. 37-142. - Filing of return required.

- (a) Every person owning any taxable tangible personal property in the city on January first of any year shall be assessed on such property for such taxable year and shall file a return thereof with the commissioner of revenue on forms prescribed by the commissioner. Returns for business tangible personal property and machinery and tools shall be filed on or before March first of each year. Returns for all other types of taxable tangible personal property shall be filed on or before February fifteenth of each year.
- (b) Any person who has filed a personal property return for a motor vehicle or trailer, for which there has been no change in status or situs as hereinafter described, shall not be required to file another personal property return on such vehicle or trailer. The annual assessment and taxation of such motor vehicles and trailers shall be based on the most recent personal property return filed by the owner.
- (c) The owner shall file a new or amended personal property return with the commissioner of revenue, as provided under paragraph (a), when any of the following events occur:
 - (1) A change in ownership due to purchase, acquisition, sale, trade or disposal.
 - (2) A change in the name or address of the person or persons owning or leasing the motor vehicle or trailer.
 - (3) A change in the use of the motor vehicle or trailer from personal to business use or vice versa.
 - (4) Any event or occurrence which causes a motor vehicle or trailer to acquire or lose situs for taxation.

- (5) Any other change affecting the assessment or levy of personal property tax on the motor vehicle or trailer for which a return was previously filed.

The new or amended personal property return shall be filed with the commissioner of revenue within thirty (30) days of change in situs or other event identified herein.

- (d) Nothing in this section shall preclude the commissioner of revenue from assessing taxable personal property in accordance with this chapter and Title 58.1, Chapter 35, of the Code of Virginia.

Adopted at the regular meeting of the City Council of the City of Hampton, Virginia held on September 11, 2013.

Signed by Molly Joseph Ward Date SEP 11 2013
Molly Joseph Ward, Mayor

Attested by Katherine K. Glass Date SEP 11 2013
Katherine K. Glass, CMC
Clerk of the Council