

The Town of  
**Leesburg,**  
**Virginia**

**PRESENTED:** February 25, 2025

**ORDINANCE NO.** 2025-O-003

**ADOPTED:** February 25, 2025

**AN ORDINANCE:** SETTING TAX RATES ON PERSONAL PROPERTY (SECTION 20-22), VEHICLE LICENSE FEE (SECTION 32-84), MOTOR VEHICLE TAX REDUCTION (SECTION 20-25), AND PERSONAL PROPERTY TAX RELIEF (SECTION 20-30) FOR TAX YEAR 2025, AND AMENDING APPENDIX B – FEE SCHEDULE.

WHEREAS, on October 24, 2017, in Resolution No. 2017-158, the Town Council approved a Memorandum of Agreement (“MOA”) between the County of Loudoun (“County”), the Town of Leesburg (“Town”), and the Loudoun County Treasurer (“Treasurer”), to consolidate the billing and collecting of town and county taxes by the County on behalf of the Town; and

WHEREAS, pursuant to the terms of the MOA, the Town must adopt personal property tax rates to conform to the tax billing and collection schedule of the County; and

WHEREAS, the Council wishes to set the tax rates for personal property for tax year 2025, including separate rates for the following classes, as authorized by §§ 58.1-3008 and 58.1-3503 of the Code of Virginia: aircraft; and computer equipment and peripherals used in a data center; and

WHEREAS, the personal property tax relief for tax year 2025 and the levied vehicle license fee must be affirmed pursuant to the terms of the MOA; and

WHEREAS, § 58.1-3506.1 *et seq.* of the Code of Virginia, as amended, authorizes the Town to establish a different tax rate for one motor vehicle owned and used primarily by anyone at least 65 years of age or anyone found to be permanently and totally disabled; and

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WHEREAS, as authorized by Virginia Code § 58.1-3506.1, Section 20-25 of the Leesburg Town Code provides for such elderly and disabled tax relief and adopts the County ordinance governing such relief.

THEREFORE, ORDAINED, by the Council of the Town of Leesburg in Virginia as follows:

**SECTION I.** The tax rate for personal taxable property for tax year 2025 shall be set at:

- (a) Aircraft - **\$0.001** per \$100.00 of assessed value.
- (b) Computer equipment and peripherals in a data center - **\$0.75** per \$100.00 of assessed value.
- (c) Motor vehicles of eligible elderly and disabled (Town Code Sec. 20-25) - **\$0.00** per \$100.00 of assessed value.
- (d) Tangible personal property (including motor vehicles) - **\$1.00** per \$100.00 of assessed value.
- (e) Bank capital - **\$0.80** per \$100.00 of the net capital of banks located in the town.

Appendix B-Fee Schedule, Section 20-22 (Annual levy and rate of taxes), subsection (b) (Personal taxable property) is hereby amended to reflect such rates, as follows:

Classification of Property	Rate of Tax per \$100.00 of Assessed Value
Aircraft <b>(including those owned by public service corporations)</b>	\$0.001
Motor vehicles <b>(including those owned by public service corporations)</b>	\$1.00
Computer equipment and peripherals associated with the operation of <b>used in</b> a data center	\$0.75
<b>All other</b> tangible personal property (excluding <b>that owned by</b> public service corporations)	\$1.00
Bank capital	\$0.80 per \$100.00 of the net capital of banks located in the town (established by the council pursuant to Code of Virginia, section 58.1-1209)

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Appendix B-Fee Schedule, Section 20-25 (Motor vehicle tax reduction authorized) is hereby amended to reflect such rate, as follows:

Classification of Property	Rate of Tax per \$100.00 of Assessed Value
Motor vehicles of eligible elderly and disabled	<del>\$0.50</del> <b><u>\$0.00</u></b>

**SECTION II.** The **personal property tax relief** rate for tax year 2025 under the provisions of the Virginia Personal Property Tax Relief Act (Virginia Code §§ 58.1-3523 *et seq.*) and Leesburg Town Code sec. 20-30, shall be thirty-four percent (34%), which shall be applied solely to that portion of the value of each qualifying vehicle that is not in excess of \$20,000. Appendix B-Fee Schedule (Section 20-30) is hereby amended to reflect such personal property tax relief rate of 34%.

**SECTION III.** The **vehicle license fee** for tax year 2025 shall be reduced to \$0.00, and Appendix B-Fee Schedule, Section 32-84 (Vehicle license fee) is hereby amended to reflect such fee, as follows:

**Sec. 32-84.** Vehicle license fee

- (1) Motor vehicles and motorcycles: ~~\$25.00~~ **\$0.00**
- (2) The exemptions listed in Chapter 852 of the Codified Ordinances of Loudoun County, Virginia, 1980, as amended, are here by incorporated and adopted by reference as applied and administered.

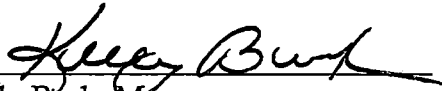
**SECTION IV.** All prior ordinances in conflict herewith are hereby repealed.

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**SECTION V.** Severability. If a court of competent jurisdiction declares any provision of this ordinance invalid, the decision shall not affect the validity of the ordinance as a whole or any remaining provisions of the Leesburg Town Code.

**SECTION VI.** This ordinance shall become effective upon adoption.

PASSED this 25<sup>th</sup> day of February 2025.

  
Kelly Burk, Mayor  
Town of Leesburg

ATTEST:

  
Clerk of Council