



# THE COMMON COUNCIL

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*I, Kerri A. Mellott, Deputy Clerk of the Common Council, hereby certify on this 02 day of December 2024 that the following Ordinance is a true and exact copy of one and the same adopted by the Common Council of the City of Winchester, assembled in regular session on the 26 day of November 2024.*

## **AN ORDINANCE TO STANDARDIZE SEMI-ANNUAL TAX DUE DATES FOR PERSONAL PROPERTY**

**WHEREAS**, the Code of Virginia § 58.1-3516.1, authorizes the City of Winchester to provide, by ordinance, in combination with the adoption of proration of personal property tax, a personal property tax payment cycle with tax due on the last day of the twelfth month after such personal property has acquired situs within the City;

**WHEREAS**, the Common Council adopted corresponding City Code Section to implement this practice;

**WHEREAS**, various concerns have since arisen which outweigh the benefits originally intended for both the City and its taxpayers; and

**WHEREAS**, the City now wishes to transition prorated personal property taxation back to a more state and regional standard and in conjunction with our real estate due dates.

**NOW THEREFORE BE IT ORDAINED**, by the Common Council of the City of Winchester, Virginia that Section 27-40 of the Winchester City Code is amended and re-enacted as follows:

### **Sec. 27-40. - Tangible personal property.**

(a) Upon all personal property as defined in Code of Virginia, § 58.1-3500, as amended, except those categories of personal property which are listed in Code of Virginia, § 58.1-3503.A.1, 2, 13, 14 and 17, and not exempt from taxation there shall be a tax of \$4.80 for every \$100.00 of the assessed value thereof for general city and school purposes.

(i) All City taxes on personal property for each year shall be due and payable during the year for which same are assessed as follows:

a. Personal property not listed in subsection (b) or subsection (c) - total amount in one installment on or before December 5.

b. Prior to January 1, 2023: Personal property listed in subsection (b) which first acquired situs in the City prior to January 1, 2019 - total amount in one installment on the last day of the 12th month after such personal property has acquired situs within the City.

c. Effective January 1, ~~2023~~2025: Personal property listed in subsection (b) - total amount in two installments on or before ~~April~~June 5 and ~~October~~December 5.

All taxes annually imposed on personal property except as set out in subsections (b) and (c) below, shall be payable by the persons who on the first day of January in each and every year are the owners of record thereof.

Note: The ordinance from which this section is derived shall take effect on January 1, 2023.

(b) The personal property tax on motor vehicles, and trailers, hereinafter, taxable property or property, shall be assessed against such taxable property which acquires a situs within the City on January 1 of each year or which acquires a situs within the City on or after January 2 of each year. When taxable property acquires a situs within the City on or after January 2, the personal property tax for that year shall be assessed to the owner prorated on a monthly basis for the portion of the tax year during which the taxable property has situs within the City. When taxable property with a situs in the City is transferred to a new owner within the City, the personal property tax shall be assessed to the new owner prorated on a monthly basis for the portion of the tax year during which the new owner owns the taxable property. For purposes of proration, a period of more than one-half of a month shall be counted as a full month and a period of less than one-half of a month shall not be counted. All taxable property shall be assessed as of January 1 of each year or, if it acquires situs or has its title transferred after January 1, as of the first day of the month in which the taxable property acquires situs within the City or has its title transferred. The owner of taxable property acquiring situs within the City or to whom taxable property is transferred shall file a declaration of property ownership to the Commissioner within 45 days of the date on which such property acquires a situs within the City or has its title transferred to such owner.

(c) When any taxable property loses its situs within the City or its title is transferred to a new owner, the taxpayer shall from that time be relieved from personal property tax on such taxable property and receive a refund of personal property tax already paid, or a credit toward taxable property newly transferred to the taxpayer, or a credit against personal property taxes outstanding against the taxpayer, at the option of the Commissioner, on a monthly prorated basis, upon application to the Commissioner, provided that application is made within three years from the last day of the tax year during which the taxable property lost situs or had its title transferred. The Commissioner shall make a reasonable effort to ascertain and notify any taxpayer entitled to a prorated refund of personal property taxes pursuant to this subsection.

(d) Provided a previous personal property return for a motor vehicle or trailer not used or employed in a trade or business has been filed by the owner or owners of such property and there has been no change in name or address of the owner or owners nor has the motor vehicle had a change in status or situs since the previous filing, no tangible personal property tax return need be filed for succeeding years.

However, the owner of a motor vehicle or trailer not used or employed in a trade or business shall file a new tangible personal property tax return within 45 days after occurrence of any of the following events:

- (i) A change in the name or address of the person or persons owning such motor vehicle or trailer taxable by the City;
- (ii) A change in the situs of such motor vehicle or trailer;
- (iii) Any other change affecting the assessment or levy of the personal property tax on such motor vehicle or trailer for which a tax return was previously filed; or
- (iv) Any change in which a person acquires one or more such motor vehicles or trailers and for which no personal property tax return has been filed.

**Ordinance No. O-2024-22**

**ADOPTED** by the Common Council of the City of Winchester on this 26 day of November 2024.

***Witness my hand and the seal of the City of Winchester, Virginia.***

***Kerri A. Mellott  
Deputy Clerk of the Common Council***