



TOWN OF APPOMATTOX TOWN COUNCIL ACTION FORM

Order of Business:

- ☐ Consent Agenda
- ☐ Public Hearing
- ☐ Presentation-Boards/Commissions
- ☐ Unfinished Business
- ☐ Citizen/Councilor Request
- ☒ Regular Business
- ☐ Reports of Council Committees

Action:

- ☐ Approve and File
- ☒ Take Appropriate Action
- ☐ Receive & File (no motion required)
- ☐ Approve Ordinance 1st Reading
- ☐ Approve Ordinance 2nd Reading
- ☐ Set a Public Hearing
- ☐ Approve on Emergency Measure

COUNCIL AGENDA ITEM TITLE: PPTRA for 2026 Personal Property Tax Invoices

ISSUE: Rate has been determined from the count of eligible vehicles based on criteria below

RECOMMENDATION: Approval of the calculated rate of 45.5%

TIMING: To be deducted from qualified vehicles on the 2026 Personal Property Invoices

BACKGROUND: Set forth in Section 58.1-3524(C)(2) and Section 58.1-3912€ of Code of Virginia, as amended by Chapter 1 of the Acts of Assembly (2004 Special Session 1) and as set forth in Item 503.E (Personal Property Tax Relief Program) of Chapter 951 of the 2005 Acts Assembly and qualifying vehicle situses within the Town commencing January 1, 2026 shall receive personal property tax relief in the following manner:

- Personal use vehicles valued at \$1,000 or less will be eligible for 100% tax relief;
- Personal use vehicles valued at \$1,001 to \$20,000 will be eligible for 45.5% tax relief;
- Personal use vehicles at \$20,001 or more shall only receive 45.5% tax relief on the first \$20,000 of values; and
- All other vehicles which do not meet the definition of “qualifying” (business use vehicles, farm use vehicles, motor homes, etc.) will not be eligible for any form of tax relief under this program

ENCLOSED DOCUMENTS: None

STAFF/SPONSOR: Kim Ray, Treasurer

FOR IN MEETING USE ONLY

MOTION: _____

Roll Call

SUMMARY:

Y N

- ☐ ☐ Councilor Timothy W. Garrett
- ☐ ☐ Councilor Jack Hensley
- ☐ ☐ Councilor James Boyce, Sr.
- ☐ ☐ Councilor McKinley Cardwell

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- ☐ ☐ Councilor Danielle Ulmer
- ☐ ☐ Councilor Mary Lou Spiggle
- ☐ ☐ Mayor Richard Conner (If required)