



## 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 1<sup>st</sup> Reading
- ☐ Approve Ordinance 2<sup>nd</sup> Reading
- ☐ Set a Public Hearing
- ☐ Approve on Emergency Measure

### COUNCIL AGENDA ITEM TITLE:

**ISSUE:** 2025 Personal Property Tax Rate Act (PPTRA)

**RECOMMENDATION:** Vote for approval of 2025 rate

**TIMING:** To appear on the 2025 tax invoices that will be due September 30, 2025

**BACKGROUND:** Annual Personal Property Tax Rate 45.5% will be deducted from all the qualifying vehicles AFTER the current personal property tax rate of \$0.45 per \$100 of assessed value has been applied to the 2025 invoices.

BE IT FURTHER RESOLVED, in accordance with the requirements set forth in Section 58.1-3524(C)(2) and Section 58.1-3912(E) of the 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 of Assembly any qualifying vehicle situses within the Town commencing January 1, 2025, 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 valued at \$20,001 or more shall only receive 45.5% tax relief on the first \$20,000 of value; 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.

**STAFF/SPONSOR:** Kim Ray

### SUMMARY:

**Y N**

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

**Y N**

- ☐ ☐ Councilor Nathan A. Simpson
- ☐ ☐ Councilor Mary Lou Spiggle
- ☐ ☐ Mayor Richard Conner (If required)

**FOR IN MEETING USE ONLY**

**MOTION:**\_\_\_\_\_

**Roll Call**

**SUMMARY:**

- | <b>Y</b>                 | <b>N</b>                 |                              |
|--------------------------|--------------------------|------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | Councilor Timothy W. Garrett |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilor Jack Hensley       |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilor James Boyce, Sr.   |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilor McKinley Cardwell  |

- | <b>Y</b>                 | <b>N</b>                 |                                    |
|--------------------------|--------------------------|------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | Councilor Nathan A. Simpson        |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilor Mary Lou Spiggle         |
| <input type="checkbox"/> | <input type="checkbox"/> | Mayor Richard Conner (If required) |