



County of King William, Virginia

## Board of Supervisors

### ORDINANCE 07-22

#### **AN ORDINANCE TO ESTABLISH PROPERTY TAX LEVIES UPON TANGIBLE PERSONAL PROPERTY FOR THE CLASSIFICATIONS OF VEHICLES AS LISTED IN § 58.1-3503(A)(3-5, 9-10) OF THE CODE OF VIRGINIA FOR THE CALENDAR YEAR 2022**

**WHEREAS** the King William County Board of Supervisors passed Ordinance 04-22R establishing real estate and personal property tax levies for King William County for calendar year 2022 on April 25, 2022 with the intention to provide additional tangible personal property relief; and

**WHEREAS**, effective March 22, 2022, House Bill 1239 (Chapter 30, 2022 Acts of Assembly) creates a new class of tangible personal property for local personal property tax purposes which includes the following types of vehicles:

- a. Automobiles as described in Va. Code 58.1-3503(A)(3);
- b. Passenger trucks as described in Va. Code 58.1-3503(A)(4)-(5);
- c. Motor vehicles with specially designed equipment for use by the handicapped as described in Va. Code 58.1-3503(A)(9); and
- d. Motorcycles, mopeds, all-terrain vehicles, and off-road motorcycles, campers, and other recreational vehicles as described in Va. Code 58.1-3503(A)(10).; and

**WHEREAS** the Board of Supervisors desires to assign a rate of tax to this class different from the rate applicable to the general class of tangible personal property for the taxable year beginning January 1, 2022 and ending December 31, 2022, as allowed by House Bill 1239; and

**WHEREAS**, the Board duly advertised and held a public hearing on August 22, 2022 on the subject of such tax levies;

**NOW, THEREFORE, BE IT ORDAINED AND ENACTED** by the King William County Board of Supervisors that the following County tax levies be, and they hereby are, imposed on all tangible personal property for the above-referenced classifications of vehicles, as listed in House Bill 1239 and described in Va. Code 58.1-3503(A)(3-5, 9-10), not exempted by law and located within King William County for the calendar year 2022; and

**General Fund Levy**

**TAX RATES PER \$100 OF ASSESSED VALUES  
FOR ALL DISTRICTS (INCLUDES TOWN OF WEST POINT)**

		<u>General Fund</u>
Real Estate	\$	0.375
Mobile Home	\$	0.375
Mines and Minerals	\$	0.375
Public Service Real Estate	\$	0.375
Public Service Personal Property	\$	1.65
Personal Property	\$	1.65
Machinery & Tools	\$	1.00
Aircraft	\$	N/A
Vehicles as listed in § 58.1- 3506(A)(48) of the Code of Virginia and named above.	\$	1.195

**School Fund Levy** – (Applies only to geographic areas of the County within the King William County School Division – does not include the Town of West Point)

**TAX RATES PER \$100 OF ASSESSED VALUES**

		<u>School Fund</u>
Real Estate	\$	0.46
Mobile Home	\$	0.46
Mines and Minerals	\$	0.46
Public Service Real Estate	\$	0.46
Public Service Personal Property	\$	2.00
Personal Property	\$	2.00
Machinery & Tools	\$	1.25
Aircraft	\$	1.30
Vehicles as listed in § 58.1- 3506(A)(48) of the Code of Virginia and named above.	\$	1.455

**BE IT FURTHER ORDAINED AND ENACTED** by the King William County Board of Supervisors that the County tax levies imposed via Ordinance 04-22R remain in effect for all other classes of tangible personal property, real estate, mobile homes, public service corporation property, machinery and tools, and aircraft other than those listed herein.

**ADOPTED** this the 22nd day of August, 2022.

The vote on the foregoing was as follows:

Supervisor, 2nd District: Travis J. Moskalski	Aye
Supervisor, 3rd District: Stephen K. Greenwood	Aye
Supervisor, 1st District: William L. Hodges – Vice Chair	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr. – Chairman	Aye

ATTEST:

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Edwin H. Moren, Jr., Chairman  
King William County Board of Supervisors

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Christine H. Branch  
Deputy Clerk to the Board of Supervisors