ORANGE COUNTY, VIRGINIA

BOARD OF SUPERVISORS

R. MARK JOHNSON, DISTRICT ONE JAMES K. WHITE, DISTRICT TWO S. TEEL GOODWIN, DISTRICT THREE JAMES P. CROZIER, DISTRICT FOUR LEE H. FRAME, DISTRICT FIVE

R. BRYAN DAVID
COUNTY ADMINISTRATOR

PHONE: (540) 672-3313 **FAX:** (540) 672-1679

MOTION: GOODWIN

SECOND: CROZIER

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MAILING ADDRESS: P. O. Box 111 ORANGE, VA 22960

PHYSICAL ADDRESS: R. LINDSAY GORDON III BUILDING 112 WEST MAIN STREET ORANGE, VIRGINIA 22960

April 12, 2016 Regular Meeting Ord. No. 160412 – 8A

RE: ORDINANCE TO ESTABLISH TAX LEVIES FOR THE TAX YEAR BEGINNING

JANUARY 1, 2016

WHEREAS, notice was advertised of proposed tax levies pursuant to §§15.2-1427 and 58.1-3007 VA Code Ann., and a public hearing was held on April 5, 2016;

NOW, THEREFORE, BE IT ORDAINED, on this 12th day of April, 2016, that the Orange County Board of Supervisors hereby establishes the tax levies for the County of Orange, Virginia, as follows, for the tax year beginning January 1, 2016:

REAL ESTATE, pursuant to §58.1-3000 VA Code Ann., including equalized public service corporation real estate as defined by §58.1-2605 VA Code Ann., including a manufactured home as defined by §36-85.3 VA Code Ann.: \$0.804 per \$100.00 of assessed valuation (subject to County land use tax ordinance and ordinance granting tax relief for the elderly and handicapped).

MOBILE HOMES CLASSIFIED AS PERSONAL PROPERTY, as defined by §36-85.3 VA Code Ann. and pursuant to §58.1-3506(A)(10) VA Code Ann.: \$0.804 per \$100.00 of assessed valuation.

TANGIBLE PERSONAL PROPERTY, pursuant to §58.1-3000 VA Code Ann. and classified by §58.1-3500 through -3506.1 VA Code Ann., including but not limited to, motorcycles and other motor vehicles, but excluding watercraft and boats, aircraft, forest harvesting machinery and farm machinery, and business tangible personal property: \$3.75 per \$100.00 assessed valuation (subject to County ordinance granting exemption for pollution control equipment).

BUSINESS TANGIBLE PERSONAL PROPERTY, pursuant to §58.1-3506(A)(26) VA Code Ann., including furniture, equipment, trade fixtures, hand-powered tools, office machines, business mobile telephones, books, signs, and other tangible personal property used in business except for automobiles or trucks, which will be taxed as tangible personal property: \$2.20 per \$100.00 assessed valuation.

PROGRAMMABLE COMPUTER EQUIPMENT AND PERIPHERALS USED IN A TRADE OR BUSINESS, pursuant to §58.1-3506(A)(27) VA Code Ann.: \$2.20 per \$100.00 assessed valuation.

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AIRCRAFT, pursuant to §58.1-3506(A)(2), (3), (4) and (5) VA Code Ann.: \$0.00 per \$100.00 assessed valuation.

WATERCRAFT AND BOATS, pursuant to §58.1-3506(A)(1)(a), (1)(b), (12), (28), (29), (35) and (36) VA Code Ann.: \$2.09 per \$100.00 assessed valuation.

PRIVATELY OWNED MOTOR HOMES USED FOR RECREATIONAL PURPOSES, pursuant to §58.1-3506(A)(30) VA Code Ann.: \$2.62 per \$100.00 of assessed valuation.

ALL OTHER RECREATIONAL VEHICLES, pursuant to §58.1-3506 (A)(18), §58.1-3506(B) VA Code Ann., including but not limited to, privately owned camping and travel trailers, and certain trailers used for the transportation of horses: \$2.62 per \$100.00 of assessed valuation.

FARM MACHINERY, as defined by §58.1-3505(8) and (10) VA Code Ann.: <u>\$0.00 per \$100.00 assessed valuation</u>.

MACHINERY AND TOOLS, as defined by §58.1-3507 VA Code Ann.: \$1.831 per \$100.00 assessed valuation.

HEAVY CONSTRUCTION EQUIPMENT, as defined by §58.1-3508.2 VA Code Ann.: \$2.20 per \$100.00 assessed valuation.

FOREST HARVESTING MACHINERY, as defined by §58.1-3508 VA Code Ann.: \$0.00 per \$100.00 assessed valuation.

MERCHANTS CAPITAL, as defined by §58.1-3000, §58.1-3509 et seq. VA Code Ann.: <u>\$0.40 per \$100.00 of assessed valuation</u>.

MOTOR VEHICLE LICENSE TAX, as defined by §46.2-752 VA Code Ann. and §62-36 et seq. Orange County Code: \$35.00 per year for cars and trucks, and \$21.00 per year for motorcycles.

Votes:

Ayes: Johnson, White, Goodwin, Crozier, Frame.

Nays: None.

Absent from Vote: None. Absent from Meeting: None.

For Information: Thomas E. Lacheney, County Attorney

Glenda E. Bradley, Finance Director

Dawn Watson, Treasurer

Renee Pope, Commissioner of the Revenue

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Clerk to the Board of Supervisors