

A special called meeting of the Westmoreland County Board of Supervisors was held Thursday, October 8, 2009, in the auditorium of the A. T. Johnson Alumni Museum, located at 18849 Kings Highway, Montross, Virginia. Those members present were Darryl E. Fisher, W. W. Hynson, and Larry Roberson. Lynn Brownley and Russ Culver were absent from the meeting. Also present were Norm Risavi, County Administrator, Karen Lewis, Assistant County Administrator and LaToya Ball-Tate, Administrative Assistant.

CALL TO ORDER

Chairman Fisher called the meeting to order at 9:10 a.m.

RESOLUTION: ESTABLISHMENT OF PERSONAL PROPERTY TAX RELIEF RATES FOR TAX YEAR 2009 – The County Administrator presented a summary of the Personal Property Tax Relief Act Tax Percentage Worksheet for FY 2009-2010, a copy of which is attached to these minutes. It was noted that vehicles with assessed values greater than \$20,000 receive tax relief on the first \$20,000 in value. No relief is applied for the portion of the assessed value that is above \$20,000. Mr. Risavi pointed out that next year will be the first year that eligible personal property taxes are written off. Those residual amounts will be applied to the personal property tax relief for next year. Mr. Risavi stated that, based on the values, it does not appear that a lot of newer, more expensive vehicles are being purchased. He noted that the percentage of relief shrinks when vehicle values are greater.

Chairman Fisher asked if there were questions from the public regarding this matter.

Betsy Ficklin requested clarification regarding Mr. Risavi's previous comment regarding the personal property tax write-offs.

Mr. Risavi explained that once those eligible taxes from year one of the PPTRA are written off, the residual balance currently held in reserve for those vehicles will be applied to the monies received from the State next year for Personal Property Tax Relief. If conditions remain constant, it is conceivable that more money will be available for Personal Property Tax Relief. The balance in reserve from year one of the PPTRA will be added to the amount received from the State, allowing the County to provide more relief. Mr. Risavi pointed out that this relief only applies to personal use vehicles. It does not apply to business vehicles, Winnebago's, or boats.

Carol Gawen, Commissioner of the Revenue, was recognized and stated that the vehicular weight also has to be under 7,500 pounds in order to qualify for relief.

Chairman Fisher read the proposed resolution aloud.

Upon motion by Mr. Roberson, second by Mr. Hynson and carried unanimously with Mr. Hynson, Mr.

Roberson, and Mr. Fisher voting "aye", the Board adopted the following resolution (Lynn Brownley and Russ Culver were absent from the meeting.):

RESOLUTION

Establishment of Personal Property Tax Relief Rates for Tax Year 2009

Whereas, the Personal Property Tax Relief Act of 1998, Va. Code §58.1-3523 *et seq.* ("PPTRA"), has been substantially modified by the enactment of Chapter 1 of the Acts of Assembly, 2004 Special Session I (Senate Bill 5005), and the provisions of Item 503 of Chapter 951 of the 2005 Acts of Assembly (the 2005 revisions to the 2004-06 Appropriations Act, hereinafter cited as the "2005 Appropriations Act"); and

Whereas, these legislative enactments require Westmoreland County to take affirmative steps to implement these changes, and to provide for the computation and allocation of relief provided pursuant to the Personal Property Tax Relief Act as revised; and

Whereas, these legislative enactments provide for the appropriation to Westmoreland County, of a fixed sum to be used exclusively for the provision of tax relief to owners of qualifying personal use vehicles that are subject to the personal property tax on such vehicles; therefore, be it

RESOLVED, that qualifying vehicles obtaining situs within Westmoreland County during tax year 2009 shall receive personal property tax relief in the following manner:

- Personal use vehicles valued \$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 51% tax relief;
- Personal use vehicles valued at \$20,001 or more shall receive 0% tax relief; 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;

end of resolution

Chairman Fisher announced that the Board's next regular meeting will be held on Wednesday, October 14, 2009, beginning at 5:00 p.m. at the A. T. Johnson building.

ADJOURNMENT

There being no further business to come before the Board at this time, on motion by Mr. Hynson, second by Mr. Roberson and carried unanimously, the Board adjourned at 9:24 a.m. (Lynn Brownley and Russ Culver were absent from the meeting.)

Chairman, _____



