

DARRYL E. FISHER  
ELECTION DISTRICT NO. 1  
HAGUE, VIRGINIA 22489

JEFFREY A. MCCORMACK  
ELECTION DISTRICT NO. 2  
MONTROSS, VIRGINIA 22520

MATTHEW D. INGRAM  
ELECTION DISTRICT NO. 3  
MONTROSS, VIRGINIA 22520

W. W. HYNSON  
ELECTION DISTRICT NO. 4  
COLONIAL BEACH, VIRGINIA 22443

TIMOTHY J. TRIVETT  
ELECTION DISTRICT NO. 5  
COLONIAL BEACH, VIRGINIA 22443



Donna L. Cogswell  
Interim County Administrator  
P. O. BOX 1000  
MONTROSS, VIRGINIA 22520-1000  
PHONE: 804/483-0130  
FAX: 804/483-0134  
E-mail: [dcogswell@westmoreland-county.org](mailto:dcogswell@westmoreland-county.org)  
Web Page: [www.westmoreland-county.org](http://www.westmoreland-county.org)

WESTMORELAND COUNTY, VIRGINIA

*Board of Supervisors*

MONTROSS, VIRGINIA 22520-1000

## **RESOLUTION**

### **Establishment of Personal Property Tax Relief Rates for Tax Year 2024**

**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.

**NOW THEREFORE BE IT RESOLVED**, that qualifying vehicles obtaining situs within Westmoreland County during tax year 2024 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 20.5% tax relief;
- Personal use vehicles valued at \$20,001 or more shall receive 20.5% tax relief on the first \$20,000 of the assessed value and 0% tax relief on the remaining assessed value of \$20,001 or more; 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.

Adopted this 21st day of August, 2024.

*Darryl E. Fisher*

---

Darryl E. Fisher, Chairman  
Westmoreland County Board of Supervisors