

ORDINANCE 17-1700-1000

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MOTION: Councilmember Shuemaker SECOND: Councilmember Cendejas

Date of Meeting April 19, 2017

AN ORDINANCE TO AMEND SECTION 22-46, TANGIBLE PERSONAL PROPERTY TAX RATE FOR VEHICLES OWNED BY ACTIVE MEMBERS OF VOLUNTEER RESCUE SQUAD AND VOLUNTEER FIRE DEPARTMENTS, AND SECTION 22-49, RETURNS, OF ARTICLE III, TAX ON TANGIBLE PERSONAL PROPERTY, MACHINERY AND TOOLS, OF CHAPTER 22, TAXATION, OF THE CODE OF THE CITY OF MANASSAS PARK, VIRGINIA, TO INCLUDE LEASED MOTOR VEHICLES AS TAXABLE PROPERTY PURSUANT TO SECTION 58.1-3506(A)(32) OF THE CODE OF VIRGINIA, AND TO REQUIRE THE FILING OF AN ANNUAL RETURN FOR TANGIBLE PERSONAL PROPERTY, MACHINERY AND TOOLS ONLY WHEN THERE HAS BEEN A CHANGE IN NAME OR ADDRESS OF THE OWNER OR LESSEE OR A CHANGE IN STATUS OR SITUS OF THE PROPERTY, PURSUANT TO SECTION 58.1-3518.1 OF THE CODE OF VIRGINIA

BE IT ORDAINED by the Governing Body of the City of Manassas Park that:

1. Section 22-46, Tangible personal property tax rate for vehicles owned by active members of volunteer rescue squad and volunteer fire departments, of Article III, Tax on Tangible Personal Property, Machinery and Tools, of Chapter 22, Taxation, of the Code of the City of Manassas Park, Virginia, is hereby amended to read as follows:

**“Sec. 22-46. - Tangible personal property tax rate for motor vehicles owned or leased by active members of volunteer rescue squads and volunteer fire departments.**

(a) Pursuant to Code of Virginia Section 58.1-3506, the city is authorized to specially classify and levy a personal property tax on one (1) motor vehicle which is owned or leased by a member of a volunteer rescue squad or volunteer fire department at a rate different from the personal property tax levies on other tangible personal property.

(b) The Manassas Park governing body hereby adopts a tax rate of twenty-five cents (\$0.25) per one hundred dollars (\$100.00) to be levied upon one (1) motor vehicle which (i) is owned by an active member of a volunteer rescue squad or volunteer fire department who resides in the city, (or (ii) is leased by an active member of a volunteer rescue squad or volunteer fire department who resides in the city if the member is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle; provided that (1) the motor vehicle is regularly used by the member to respond to emergency calls, (2) the member shall be entitled to the special personal property tax rate for one (1) motor vehicle only, and (3) in-by January 31 of each year, the member shall furnish the commissioner of the revenue with a certification by the chief of the volunteer rescue squad or volunteer fire company that said member is a member of the volunteer rescue squad or volunteer fire company who regularly responds to calls or regularly performs other duties for the volunteer rescue squad or volunteer fire department, and the subject motor vehicle owned or leased by the member is identified.”

2. Section 22-49, Returns, of Article III, Tax on Tangible Personal Property, Machinery and Tools, of Chapter 22, Taxation, of the Code of the City of Manassas Park, Virginia, is hereby amended to read as follows:

**“Sec. 22-49. - Returns.**

(a) Every person or entity owning or leasing any tangible personal property or machinery and tools subject to taxation under this Article III shall file with the commissioner of the revenue on or before April fifteenth of every year a tangible personal property tax return on forms prescribed therefor.

(b) Any person owning or leasing a motor vehicle who has previously filed a personal property tax return with the commissioner of the revenue for that motor vehicle shall not be required to file another personal property tax return for that vehicle unless one of the following has occurred:

- (1) a change in the name or address of the person or persons owning or leasing the motor vehicle;
- (2) a change in the situs of the motor vehicle;
- (3) any other change affecting the assessment or levy of the personal property tax on the motor vehicle for which a tax return has been filed previously; or
- (4) any change in which a person acquires one or more motor vehicles for which no personal property tax return has been filed.

(b) The commissioner of the revenue shall prescribe the various forms to be used for filing the returns required by this section and the information to be provided therein.”

3. All sections of the Code of the City of Manassas Park, Virginia that are inconsistent with and/or in conflict with this Ordinance are hereby repealed.

4. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions hereof.

5. This Ordinance shall be effective upon its adoption.

| Approved: April 19 2017

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Jeanette Rishell, Mayor

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Lana A. Conner, City Clerk

AYES: Shuemaker, Cendejas, Banks, Carrera, Machado, Naddoni, Naddoni

NAYS: None

ABSENT: None

ABSTAIN: None