

**BOARD OF SUPERVISORS
COUNTY OF NEW KENT
VIRGINIA**

O-12-08

At the regular meeting of the Board of Supervisors of the County of New Kent, in the Boardroom of the Administration Building in New Kent, Virginia, on the 11th day of August, 2008:

Present:	Vote:
David M. Sparks	Aye
Stran L. Trout	Abstain
W. R. Davis, Jr.	Aye
Thomas W. Evelyn	Aye
James H. Burrell	Aye

Motion was made by Mr. Sparks, which carried 4:0:1, to adopt the following ordinance:

**AN ORDINANCE TO ESTABLISH A SEPARATE
CLASS OF PERSONAL PROPERTY AT A REDUCED
TAX RATE TO BENEFIT VOLUNTEER FIRE,
RESCUE, AND SHERIFF'S AUXILIARY PERSONNEL**

WHEREAS, Volunteer fire, rescue, and Sheriff's auxiliary personnel provide an invaluable service to New Kent County; and

WHEREAS, New Kent County wishes to entice more volunteers to join these services; and

WHEREAS, New Kent County wishes to reward these deserving volunteers for their service by providing for a separate class of personal property at a reduced tax rate.

NOW THEREFORE BE IT ORDAINED this, the 11th day of August, 2008 by the New Kent County Board of Supervisors that Chapter 66, Article II of the New Kent County Code be amended to add the following sections:

Division 3: PERSONAL PROPERTY CLASSIFICATION AND TAX RATE FOR FIRE, RESCUE, & AUXILIARY VOLUNTEERS*

***State law references:** Other classifications of tangible personal property for taxation, Code of Virginia, §§ 58.1-3506.A.15, 58.1-3506.A.16, 58.1-3506.A.20, 58.1-3506.A.32, 58.1-3506.B.

Sec. 66-120. Special personal property classification and tax rate.

Each person that qualifies pursuant to Sec. 66-121 below may designate one vehicle for which the applicable personal property tax in the following year shall be levied by the Board of Supervisors at some fraction, not to exceed 100%, of the tangible personal property rate proscribed by the Board.

Sec. 66-121. Qualifications and application.

In order to receive the special personal property tax rate described in Sec. 66-120 above an applicant must be a “Volunteer” and “Active member” of the New Kent County fire-rescue department as defined by Sec. 30-37 of the New Kent County Code or volunteer 15 hours per month as an Auxiliary/Reserve Sheriff’s deputy.

An applicant must be 18 years old and a resident of New Kent County as of January 1st of the year in which the special rate shall apply.

An applicant must own or lease the vehicle to which the benefit shall be applied and attach the lease, if applicable, to the application.

An applicant must fill out the *New Kent County Fire, Rescue, & Auxiliary Volunteer Personal Property Classification Certification & Vehicle Decal Application* and return it to the Chief of the New Kent County Fire-Rescue (Chief) or the Sheriff.

The Chief or Sheriff shall certify by signature each application they receive if the respective applicant has met the qualifications listed above.

The Chief or Sheriff shall return the applications they each certify to the Office of the New Kent County Commissioner of Revenue no later than January 31 of the year in which the special rate shall apply. The Commissioner of Revenue may accept late applications from the Chief or Sheriff if good cause is shown as to the delay.

This Ordinance shall be effective immediately.

John A. Budesky
County Administrator

James H. Burrell
Chairman