

Middlesex County Board of Supervisors



ORDINANCE

At a meeting of the Middlesex County Board of Supervisors held on January 3, 2023 at 7:00 p.m.: On a motion duly made by Supervisor _____, and seconded by Supervisor _____, the following Ordinance was adopted by the following vote:

Lud H. Kimbrough, III	_____
Wayne H. Jessie, Sr.	_____
John B. Koontz, Jr.	_____
Reginald A. Williams, Sr.	_____
Don R. Harris	_____

AN ORDINANCE TO PROVIDE A REFUND FOR QUALIFYING VEHICLES ASSESSED IN 2022 BY RETURNING SURPLUS PERSONAL PROPERTY TAX REVENUES COLLECTED FOR QUALIFYING VEHICLES

WHEREAS, the Commissioner of the Revenue determines the value of certain vehicles for personal property taxes using a nationally recognized pricing guide as required by Section 58.1-3503; and

WHEREAS, the value of qualifying vehicles in the County increased on average by more than 25 %, leading to higher personal property tax bills for many taxpayers; and

WHEREAS, Virginia Code Section 15.2-2511.1 provides that a locality may, by ordinance, develop a method for returning surplus personal property tax revenues to taxpayers who are assessed such taxes in any fiscal year in which the locality reports a surplus; and

WHEREAS, Middlesex County is reporting a surplus of personal property tax revenue for the fiscal year of 2023; and

WHEREAS, the Middlesex County Board of Supervisors desires to provide a one-time refund to the taxpayers from surplus personal property tax revenues; and

WHEREAS, a duly advertised public hearing was held on January 3, 2023 to receive public comment regarding this Ordinance; and

WHEREAS, the Middlesex County Board of Supervisors finds that this Ordinance is appropriate and necessary.

NOW, THEREFORE, BE IT ORDAINED by the Middlesex County Board of Supervisors this 3rd day of January 2023, that the following is adopted as an uncodified ordinance, relating to a return of certain surplus personal property taxes realized in fiscal year 2023:

1. Refund Amount

The County shall apply and provide Middlesex County personal property taxpayers a 25% refund of the tax for qualifying vehicles assessed by the County for personal property taxes for calendar year 2022. A qualifying vehicle is defined as follows: automobiles, trucks of less than 10,000 pounds, trucks of more than 10,000 pounds, motorcycles, business vehicles (which includes automobiles, trucks of less than 10,000 pounds, tractor trucks, trucks of more than 10,000 pounds), and trailers (which includes boat, cattle, horse, car, semitrailer and utility trailers).

This is a one-time refund.

2. In no case shall the refund exceed the net tax due, including subsequent abatements, for the qualifying vehicles.

3. The total refund payment authorized under this Ordinance will be applied first to any delinquent personal property taxes due and then to the 2022 personal property taxes due and payable on February 6, 2023.
4. No refund will be issued after February 6, 2023 for taxpayers who are making a late payment, unless that refund was incorrectly omitted or misapplied for the qualifying vehicle through no fault of the taxpayer.
5. All refunds under this Ordinance shall be paid solely from appropriations made for that purpose from fund balances resulting from surplus personal property tax revenues.

This ordinance shall be effective January 3, 2023.

Adopted this 3rd day of January 2023.

A Copy Teste:



Matthew Walker
Clerk/County Administrator