

ORDINANCE NO. 26-15(1)

AN ORDINANCE TO AMEND CHAPTER 15, TAXATION, ARTICLE 8, PERSONAL PROPERTY TAX, OF THE CODE OF THE COUNTY OF ALBEMARLE, VIRGINIA

BE IT ORDAINED By the Board of Supervisors of the County of Albemarle, Virginia, Chapter 15, Taxation, Article 8, Personal Property Tax, is hereby amended as follows:

By Adding:

Sec. 15-808 Separate classification of motor vehicle owned or leased by volunteer fire department or emergency medical services agency members.

Chapter 15. Taxation

Article 8. Personal Property Tax

Sec. 15-808 Separate classification of motor vehicles owned or leased by volunteer fire or emergency medical services members.

- A. *Classification.* Pursuant to the authority granted in Virginia Code § 58.1-3506(A)(15) and (16), qualifying motor vehicles constitute a separate class of tangible personal property for local taxation purposes.
- B. *Eligibility and Requirements for Special Tax Rate.* One motor vehicle owned or leased solely or jointly by an active member of a volunteer fire department or volunteer emergency medical services agency will be taxed at a rate of \$0.00 per \$100 of assessed value provided that:
 - 1. *Annual Certification.* By January 31 of each year, the volunteer furnishes the Director of Finance with a certification, on a form available from the Director of Finance, affirming that they are an active member of the volunteer fire department or emergency medical services agency;
 - 2. *Certifying Officer.* The certification must be signed under oath by the chief of the volunteer organization. If the organization does not have an officer titled “chief,” the certification may be signed by the organization’s highest-ranking executive officer, such as a president, who is responsible for overseeing the organization’s operations.
 - 3. *Contents of Certification.* The certification will affirm under oath that:
 - i. The volunteer is an active member of the fire department or emergency medical services agency;
 - ii. The volunteer regularly responds to calls and/or performs activities in direct support of the volunteer fire department or emergency medical services agency; and
 - iii. The motor vehicle for which classification is sought is clearly identified and is the motor vehicle regularly used more than any other vehicle owned by the volunteer for responding to calls or traveling to the station;
 - 4. *Active Service Standard.* For purposes of this section, a member “regularly responds to calls and/or performs activities in direct support” of the organization if they dedicate at least one hundred (100) hours annually to the volunteer organization;
 - 5. *Effective Date.* This classification and tax rate will apply beginning on the date the motor vehicle is acquired or January 1, 2027, whichever is later, and will not be applicable for any period prior to January 1, 2027;

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6. *Good Standing Requirement.* The volunteer must be in good standing and have no delinquent County taxes, licenses, or fees at the time of certification;
7. *Replacement Vehicles.* When a qualifying vehicle is replaced during the year, the replacement vehicle may receive the same classification upon submission of a new certification meeting the requirements of this section;
8. *Household Limitation.* If two volunteer fire department or emergency medical services agency members reside in the same household, that household will be allowed no more than two (2) special classifications under this section;
9. *Leased Vehicles.* This section applies only to leased vehicles for which the terms of the lease agreement obligate the volunteer to pay the tangible personal property tax associated with the vehicle;
10. *Covered Organizations.* For the purposes of this section, “volunteer fire departments and emergency medical services agencies” will be limited to the following organizations: Crozet Volunteer Fire Department, Earlysville Volunteer Fire Company, East Rivanna Volunteer Fire Company, North Garden Volunteer Fire Company, Scottsville Volunteer Fire Department, Seminole Trail Volunteer Fire Department, Stony Point Volunteer Fire Company, and Western Albemarle Rescue Squad.

§15-808, Ord. 26-15(1), 10-21-26, eff. 1-2-27

State Law reference— Va. Code § [58.1-3506](#).

I, Claudette K. Borgersen, do hereby certify that the foregoing writing is a true, correct copy of an Ordinance duly adopted by the Board of Supervisors of Albemarle County, Virginia, by a vote of _____ to _____, as recorded below, at a regular meeting held on _____.

Clerk, Board of County Supervisors

	<u>Aye</u>	<u>Nay</u>
Mr. Gallaway	_____	_____
Ms. Duncan	_____	_____
Ms. LaPisto-Kirtley	_____	_____
Ms. Mallek	_____	_____
Mr. Missel	_____	_____
Mr. Pruitt	_____	_____