

**AN ORDINANCE TO AMEND THE
CODE OF THE COUNTY OF DINWIDDIE, 1985, AS AMENDED,
BY ADDING SECTION 19-124.1 – EXEMPTION FROM PERSONAL PROPERTY TAX
FOR SPECIALLY EQUIPPED MOTOR VEHICLES**

BE IT ORDAINED by the Board of Supervisors of Dinwiddie County:

(1) That the Code of the County of Dinwiddie, 1985, as amended, is amended by inserting the following language shown underlined:

Section 19-124.1. Exemption from personal property tax for specially equipped motor vehicles.

(a) Motor vehicles specially equipped to provide transportation for physically handicapped individuals, as defined in Section 19-124.1(b), shall be exempt from personal property taxation if (i) such motor vehicle is licensed with special plates pursuant to section 46.2-731 of the Code of Virginia, as amended, or (ii) the owner of the vehicle demonstrates to the commissioner of the revenue that the vehicle is regularly used to transport a person who is disabled, as defined in Virginia Code Section 58.1-3506.3, as amended, and that such disabled person resides in the household of the vehicle owner.

(b) For the purposes of this section, "motor vehicles specially equipped to provide transportation for physically handicapped individuals" shall mean any motor vehicle adapted with one or more of the following devices to assist an individual who has either lost, or lost the use of, one or both legs, arms, hands or feet:

- (1) Power door operators;
- (2) Special hand- or foot-operated controls;
- (3) Lift or ramp for wheelchair or scooters;
- (4) Special restraint system for wheelchairs;
- (5) Raised door and roof to allow wheelchair entry;
- (6) Special steering devices, including, but not limited to, tripins or V grips;
- (7) Driving aids, including, but not limited to, touch pads, low effort power steering, power steering backup, power parking brake or electronic directional signals; or
- (8) Roll cages.

(c) A person seeking special classification of a vehicle authorized pursuant to this division shall file an application with the commissioner of revenue on such forms as the commissioner shall prescribe.

(d) The special classification provided for in this division shall be granted if the following conditions are met, provided that the other requirements of this section are also met:

- (1) The motor vehicle must be specially equipped to provide transportation for physically handicapped individuals and must have situs in Dinwiddie County.
 - (2) Applicant must be legal owner of the vehicle.
 - (3) Applicant must complete and file for approval a certification form with the office of the commissioner of revenue.
 - (4) Vehicle must be physically examined by the office of the commissioner of revenue.
 - (5) Applicant must complete the filing process each year by the later of (1) February 15 and (2) within sixty days of when the applicant becomes eligible for the exemption set forth in this section; provided, however, that the commissioner of the revenue may provide extensions to the filing deadline on a case by case basis.
- (e) The applicant may apply for the special classification for more than one (1) vehicle.
- (f) The applicant must notify the office of the commissioner of revenue in writing upon termination of eligibility for the special classification.
- (g) The applicant must complete recertification each year as determined by the commissioner of the revenue, otherwise the special class certification will automatically be removed.

(Ord. 7/19/2022)

State Law reference— Code of Va., § 58.1-3506.

(2) *That this ordinance shall become effective immediately, and shall apply retroactively to January 1, 2022.*