



Dinwiddie County Attorney's Office

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To: Board of Supervisors

CC: Lori K. Stevens, Commissioner of the Revenue
W. Kevin Massengill, County Administrator
Anne Howerton, Deputy County Administrator, Finance and Gen. Svcs.

From: Tyler Southall, County Attorney

Date: June 21, 2022

Subject: Exemption from Personal Property Tax for Specially Equipped Motor Vehicles

Background:

At the May 3 Board of Supervisors meeting, the Commissioner of the Revenue discussed the possibility of offering an exemption for personal property tax for specially equipped motor vehicles. Such an exemption is permitted by Va. Code Section 58.1-3506(A)(14). The Board stated that it wanted to proceed with an ordinance.

The County Attorney's Office worked with the Commissioner of the Revenue to draft an ordinance to exempt specially equipped motor vehicles from personal property taxes. The ordinance used Hampton, Williamsburg, and James City County as models. A copy of the ordinance is included with this memo. With the wording in the attached ordinance, the ordinance would take effect retroactively on January 1, 2022.

Action:

If the Board desires to move forward with the exemption ordinance, it will need to be advertised for public hearing. A public hearing could be held on July 19, 2022.