

ORDINANCE 2014-02

**TANGIBLE PERSONAL PROPERTY TAX EXEMPTION ORDINANCE
OF
WYTHE COUNTY, VIRGINIA**

WHEREAS, The Wythe County Board of Supervisors, with the adoption of this ordinance, is re-enacting Ordinance No 81-4, and amendments thereto, as Ordinance 2014-02, "Tangible Personal Property Tax Exemption Ordinance of Wythe County, Virginia."

Article I—Title, Authority, and Jurisdiction.

- 1.1 Title. This ordinance shall be known as the "Tangible Personal Property Tax Exemption Ordinance of Wythe County Virginia, Ordinance 2014-02.
- 1.2 Authority. This ordinance is adopted pursuant to the authority of Title 58.1-3504 and 58.1-3505 of the Virginia Code.
- 1.3 Jurisdiction. The provisions of this ordinance shall apply to all tangible personal property within Wythe County including the incorporated municipalities.

Article II—Purpose.

2.1 This Ordinance is adopted to exempt certain classes of tangible personal property from taxation.

Article III—Definitions.

3.1 The words and phrases used in this Ordinance shall have the meanings respectively ascribed to them in the Code of Virginia, Title 58.1, unless otherwise defined in this Ordinance.

Article IV—Exemption of household goods from taxation.

- 4.1 Household goods and personal effects are hereby defined as separate items of taxation and classified as follows:
 - (a) Bicycles.
 - (b) Household and kitchen furniture, including gold and silver plates, plated ware, watches and clocks, sewing machines, refrigerators, automatic refrigerating machinery of any type, vacuum cleaners and all other household machinery, books, firearms and weapons of all kinds.

(c) Pianos, organs, phonographs and record players and records to be used therewith and all other musical instruments of whatever kind, radio and television instruments and equipment.

(d) Oil paintings, pictures, statuary, curios, articles of virtue and works of art.

(e) Diamonds, cameos and other precious stones and all precious metals used as ornaments or jewelry.

(f) Sporting and photographic equipment.

(g) Clothing and objects of apparel.

(h) Antique motor vehicles as defined in Code of Virginia §46.2-100, which may not be used for general transportation purposes.

(i) All-terrain vehicles, mopeds, and off-road motorcycles as defined in Code of Virginia §46.2-100.

(j) All other tangible personal property used by an individual or a family or household incident to maintaining an abode.

4.2 The classification set forth in 4.1 shall apply only to such property owned and used by an individual or by a family or household incident to maintaining an abode.

4.3 All of the classes of household goods and personal effects set forth in Section 4.1 of this Ordinance are exempt from taxation.

Article V—Exemption of livestock, grains, and agricultural products from taxation.

5.1 Farm animals and livestock and grains and agricultural products are hereby defined as separate items of taxation and classified as follows:

(a) Horses, mules and other kindred animals.

(b) Cattle.

(c) Sheep and goats.

(d) Hogs.

(e) Poultry.

(f) Grains and other feeds used for the nurture of farm animals.

(g) Grain, tobacco; wine produced by farm wineries as defined in Code of Virginia §4.1-100 and other agricultural products in the hands of a producer.

(h) Farm machinery and implements designed solely for the planting, production or harvesting of a single product or commodity including farm tractors, farm utility vehicles as defined in 46.2 – 100 of the Code of Virginia.

5.2 All of the classes of farm animals, livestock, grains, machinery, vehicles, etc. set forth in Section 5.1 of this Ordinance are hereby exempt from taxation.

This Ordinance was duly considered following a required public hearing held on April 8, 2014, at 7:05 p.m., and Supervisor Joe F. Hale made a motion to adopt this Ordinance. The motion was seconded by Supervisor Arthur "Artie" E. Hall and the roll call vote is as follows:

<u>Name</u>	<u>For</u>	<u>Against</u>	<u>Absent</u>
Joe F. Hale	X		
Arthur "Artie" E. Hall	X		
B.G. Horney, Jr.		X	
Gary M. Houseman		X	
Coy L. McRoberts		X	
Tim A. Reeves	X		
Steven T. Willis	X		

This Ordinance shall be effective on and after 12:01 am on the 23rd day of April 2014.

I certify that this is a true and correct copy taken from the April 22, 2014 minutes of the Wythe County Board of Supervisors.


R. Cellel Dalton, Clerk