

## AMELIA COUNTY BOARD OF SUPERVISORS

### **AN ORDINANCE EXEMPTING FARM ANIMALS, GRAINS, AGRICULTURAL PRODUCTS, FARM MACHINERY, FARM IMPLEMENTS AND EQUIPMENT FROM PERSONAL PROPERTY TAXES.**

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**WHEREAS**, the Ordinance related to exempting certain animals and fowls from tangible personal property tax was adopted by the Board of Supervisors on May 27, 1981; and

**WHEREAS**, since 1981, there have been several amendments to state code regarding the classification and exemption of farm animals, grains, agricultural products and farm machinery, farm implements and equipment; and

**WHEREAS**, the Board of Supervisors desires to update the County's Ordinance to reflect current state law and past practices related to farm exemptions.

**NOW, THEREFORE**, be it ordained by the Board of Supervisors of Amelia County, that the Ordinance exempting farm animals from personal property taxation adopted May 27, 1981, is hereby amended and reordained, as follows:

#### **SECTION ONE – EXEMPTION OF CERTAIN PERSONAL PROPERTY FROM PERSONAL PROPERTY TAXES.**

The following farm animals, grains, agricultural products, farm machinery and farm implements shall constitute separate classes of tangible personal property and shall be exempt from tangible personal property taxes: Horses, mules and other kindred animals;

- 1) Cattle;
- 2) Sheep and goats;
- 3) Hogs;
- 4) Poultry
- 5) Grains and other feeds used for the nurture of farm animals;
- 6) Grain; tobacco; wine produced by farm wineries as defined in § 4.1-100 and other agricultural products in the hands of a producer;
- 7) Farm machinery other than the farm machinery described in subdivision 10, and farm implements, which shall include equipment and machinery used by farm wineries as defined in § 4.1-100 in the production of wine;
- 8) Equipment used by farmers or farm cooperatives qualifying under § 521 of the Internal Revenue Code to manufacture industrial ethanol, provided that the materials from which the ethanol is derived consist primarily of farm products;

- 9) Farm machinery designed solely for the planting, production or harvesting of a single product or commodity;
- 10) Motor vehicles that are used exclusively for agricultural purposes, for which the owner is not required to obtain a registration certificate, license plate, and decal or pay a registration fee pursuant to § 46.2-665, 46.2-666, or 46.2-670; and
- 11) Grain; tobacco; wine produced by farm wineries as defined in § 4.1-100; and other agricultural products, as defined in § 3.2-6400, shall be exempt from taxation under this chapter while in the hands of a producer.

**State Law Reference**— Code of Virginia § 58.1-3503.

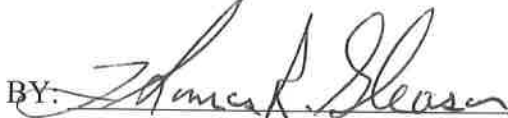
**SECTION TWO – EFFECTIVE DATE.**

This Ordinance shall take effect immediately upon its passage.

**SECTION THREE – SUPERSESION.**

This Ordinance shall supersede and replace any other ordinance, resolution or other actions related to establishing personal property tax classifications, rates and exemptions for animals, grains, agricultural products, farm machinery, farm implements and equipment as set forth herein.

Adopted this 20<sup>th</sup> day of February, 2019.

BY:   
Thomas R. Gleason, Chairman

ATTEST:   
A. Taylor Harvie, Clerk