


AN ORDINANCE OF THE COUNTY OF AMELIA, VIRGINIA TO PROVIDE THAT ONE MOTOR VEHICLE REGULARLY USED BY A VOLUNTEER RESCUE SQUAD MEMBER OR VOLUNTEER FIRE DEPARTMENT MEMBER MAY BE CLASSIFIED AS A SEPARATE CLASS OF PROPERTY FOR LOCAL TAXATION SEPARATE FROM OTHER CLASSIFICATIONS OF TANGIBLE PERSONAL PROPERTY.

BE IT ORDAINED by the Board of Supervisors of the County of Amelia, Virginia that:

Pursuant to § 58.1-3506 of the *Code of Virginia*, as amended, one (1) motor vehicle which is regularly used by each volunteer rescue squad member or volunteer fire department member to respond to calls as therein defined and classified, is hereby declared to be a separate class of property for local taxation separate from other classifications of tangible personal property and shall be assessed personal property tax, provided that in January of each year the said volunteer shall furnish the Commissioner of Revenue of Amelia County with a certification by the chief or head of the volunteer organization that said volunteer is a member of the volunteer rescue squad or fire department who regularly responds to calls or regularly performs other duties for the rescue squad or fire department and the motor vehicle is identified as regularly used for such purpose.

STATE LAW REFERENCE: *Code of Virginia*, § 58.1-3506.

ADOPTED: October 15, 1997



A. T. Harvie, III, Chairman
Board of Supervisors
County of Amelia, Virginia

ATTEST:



John R. Wallace, Clerk to the Board

RESOLUTION CONCERNING AMELIA COUNTY
TANGIBLE PERSONAL PROPERTY TAXES
FOR VOLUNTEER FIRE AND RESCUE PERSONNEL

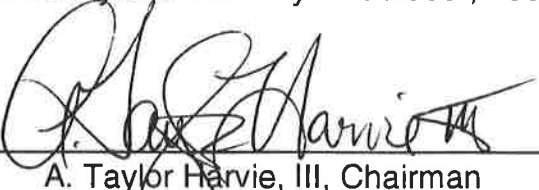
WHEREAS, the Board of Supervisors of Amelia County (the "Board") met on Wednesday, October 15, 1997, to review and discuss the new ordinance providing that one motor vehicle regularly used by a volunteer rescue squad member or volunteer fire department member may be classified as a separate class of property for local taxation separate from other classifications of tangible personal property, and adopted the new ordinance on Wednesday, October 15, 1997; and

WHEREAS, the Board desires to establish a policy for establishing the tax rate for such class of tangible personal property.

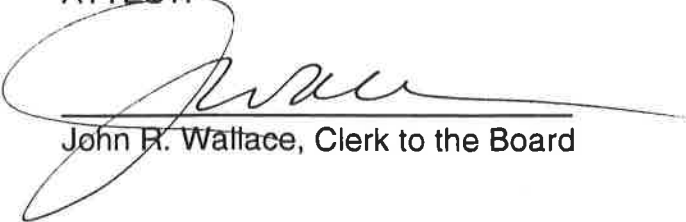
NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Amelia County as follows:

1. For tax year 1998, one motor vehicle which is regularly used by each volunteer rescue squad member or volunteer fire department member to respond to calls as therein defined and classified, is hereby declared to be a separate class of property for local taxation separate from other classifications of tangible personal property and shall be assessed \$0.50 personal property tax.
2. For each tax year following 1998, the tax rate for the motor vehicle used by each volunteer rescue squad member or volunteer fire department member to respond to calls and which has been classified as a separate class of property for local taxation separate from other classifications of tangible personal property shall be set by the Board of Supervisors following adoption of the budget for each tax year.

This resolution shall take effect immediately this 15th day of October, 1997.


A. Taylor Harvie, III, Chairman
County of Amelia Board of Supervisors

ATTEST:


John H. Wallace, Clerk to the Board