

ORDINANCE TO AMEND "THE CODE OF THE COUNTY OF
PRINCE GEORGE, VIRGINIA", 2005, AS AMENDED, BY
AMENDING § 74-432 TO CLARIFY THE CERTIFICATION PROCESS FOR TAX RELIEF
FOR A VEHICLE OWNED OR LEASED BY A VOLUNTEER RESCUE SQUAD MEMBER
OR VOLUNTEER FIRE DEPARTMENT MEMBER

BE IT ORDAINED by the Board of Supervisors of Prince George County:

(1) *That The Code of the County of Prince George, Virginia, 2005, as amended, is amended by amending § 74-432, as follows:*

CHAPTER 74 TAXATION

ARTICLE XI. TANGIBLE PERSONAL PROPERTY

Sec. 74-432. - Qualification of motor vehicle owned or leased by volunteer fire department or rescue squad member and regularly used to respond to calls for emergency services.

(a) ~~Pursuant to Code of Virginia, § 58.1-3506(A)(13), one **One** motor vehicle owned **and used** by **a member** members of a county volunteer rescue squad or county volunteer fire department **is defined as a separate item for purposes of personal property taxation.** or one **One** motor vehicle leased **and used** by any member of a county volunteer rescue squad or county fire department, if the member is obligated by the terms of the lease to pay tangible personal property tax on the vehicle **and which vehicle is regularly used by each volunteer rescue squad member or volunteer fire department member to respond to rescue squad or fire department emergency calls or used by a member who regularly performs other duties for the rescue squad or fire department, is hereby defined as a separate item for purposes of personal property taxation. of taxation and shall constitute a classification separate from other classifications of tangible personal property.**~~

(b) By January 31 of each year, each volunteer rescue squad member or volunteer fire department member shall provide the commissioner of the revenue with a **form that is signed and certified** certification by the chief or head of the volunteer organization that the volunteer is a **an active** member of the county volunteer rescue squad or **county volunteer** fire department who **used the vehicle to either** regularly **respond** responded to **at least ten percent (10%) of the calls for his/her company or used the vehicle to work a minimum of two hundred and eighty eight (288) scheduled hours** regularly performed other duties for the rescue squad or fire department for the previous calendar year ~~using the qualifying vehicle.~~

~~(c)The~~ However, the commissioner of the revenue shall be authorized, in his/**her** discretion, ~~and~~ for good cause shown, and without fault on the part of the member, to accept a certification after the January 31 deadline. The certification must include the vehicle identification number of the motor vehicle for which the separate tangible personal property classification is sought.

2) *That the Ordinance shall be effective on January 1, 2021.*