



## Legislation Text

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**File #:** 16-0156, **Version:** 1

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Ordinance to Set the Tax Rates for All Categories of Tangible Personal Property liable for such levy in the City of Hampton, Virginia for the Calendar Year beginning January 1, 2017 and ending December 31, 2017

### **PURPOSE/BACKGROUND:**

Ordinance to adopt the tax rates applicable to all categories of tangible personal property liable for such levy in the City of Hampton, Virginia as presented in the City Manager's Recommended Budget for FY17

### **Discussion:**

The ordinance adopts the tax rates applicable to any and all property throughout the entire City of Hampton, Virginia, including Fort Monroe and the U.S. Government Reservations of Langley Field and the Kecoughtan Veterans Hospital. It imposes a general tax rate of \$4.50 per \$100 of assessed value, with lower rates applied to (i) vehicles without motive power used or designed to be used as a manufactured homes; (ii) motor vehicles specially equipped to provide transportation for physically handicapped individuals; (iii) machinery and tools; (iv) machinery and tools used directly in the manufacture of precision investment castings; (v) privately owned pleasure boats and watercraft, 18 feet and over, used for recreational purposes only; (vi) privately owned pleasure boats and watercraft, motorized and under 18 feet that are used for recreational purposes only; (vii) privately owned pleasure boats and watercraft, nonmotorized and under 18 feet that are used for recreational purposes only; (viii) boats or watercraft weighing five tons or more used for business purposes only; (ix) boats or watercraft weighing less than five tons used for business purposes only; (x) privately owned camping trailers, privately owned travel trailers, certain privately owned trailers designed for the transportation of horses, (xi) privately owned motor homes that are used for recreational purposes only; and (xii) one(1) motor vehicle owned and regularly used by a disabled veteran. No rates have been increased. The rates proposed are the same as were adopted and imposed for the calendar year beginning January 1, 2016 and ending December 31, 2016. Pursuant to Hampton City Code Sec. 2-50, no ordinance imposing taxes shall be passed on the same day of its introduction. This ordinance is being introduced on May 4, 2016. Final approval will be requested at Council's meeting on May 11, 2016.

### **Impact:**

No change. Rates same as CY16.

### **Recommendation:**

May 4, 2016: Approve for First Reading Only.

May 11, 2016: Final Approval.

**BE IT ORDAINED** by the City Council of the City of Hampton, Virginia, that the City levy for the calendar year beginning January 1, 2017, on each \$100.00 of assessed value of tangible personal property which is liable for such levy within and throughout the entire City of Hampton, Virginia, including Fort Monroe and the U.S. Government Reservations of Langley Field and the Kecoughtan Veterans Facility, for the purpose of meeting the requirements of the Hampton City Code §2-50, to wit:

Any and all tangible personal property in the entire City, other than: (i) certain classes of tangible personal property exempt from taxation pursuant to Hampton City Code §37-141; (ii) vehicles without motive power used or designed to be used as a manufactured homes; (iii) motor vehicles specially equipped to provide transportation for physically handicapped individuals; (iv) machinery and tools; (v) machinery and tools

used directly in the manufacture of precision investment castings; (vi) privately owned pleasure boats and watercraft, 18 feet and over, used for recreational purposes only; (vii) privately owned pleasure boats and watercraft, motorized and under 18 feet that are used for recreational purposes only; (viii) privately owned pleasure boats and watercraft, nonmotorized and under 18 feet that are used for recreational purposes only; (ix) boats or watercraft weighing five tons or more used for business purposes only; (x) boats or watercraft weighing less than five tons used for business purposes only; (xi) privately owned camping trailers, privately owned travel trailers, certain privately owned trailers designed for the transportation of horses, and privately owned motor homes that are used for recreational purposes only; and (xii) one(1) motor vehicle owned and regularly used by a disabled veteran shall be taxed at a rate of Four and 50/100 Dollars (\$4.50) per \$100.00 of assessed value for the period from January 1, 2017 to December 31, 2017.

Vehicles without motive power used or designed to be used as manufactured homes as defined in Code of Virginia §36-85.3, as set forth in Code of Virginia §58.1-3506(A)(10), shall be taxed at a rate equal to the applicable tax rate on real properties adopted for the period beginning July 1, 2016 and ending June 30, 2017 per \$100 of assessed value for the period from January 1, 2017 to December 31, 2017.

Motor vehicles specially equipped to provide transportation for physically handicapped individuals, as set forth in Code of Virginia §58.1-3506(A)(14), shall be taxed at a rate of One Millionth of One Cent (\$0.000001) per \$100.00 of assessed value for the period from January 1, 2017 to December 31, 2017.

Machinery and tools, as set forth in Code of Virginia §58.1-3507, shall be taxed at a rate of Three and 50/100 Dollars (\$3.50) per \$100.00 of assessed value for the period from January 1, 2017 to December 31, 2017.

Machinery and tools used directly in the manufacture of precision investment castings, as set forth in Code of Virginia § 58.1-3508.3, shall be taxed at a rate of Three and 25/100 Dollars (\$3.25) per \$100.00 of assessed value for the period from January 1, 2017 to December 31, 2017.

Privately owned pleasure boats and watercraft, 18 feet and over, used for recreational purposes only, as set forth in Code of Virginia §58.1-3506(A)(12), shall be taxed at a rate of One Millionth of One Cent (\$0.000001) per \$100.00 of assessed value for the period from January 1, 2017 to December 31, 2017.

Privately owned pleasure boats and watercraft, motorized and under 18 feet, used for recreational purposes only, as set forth in Code of Virginia §58.1-3506(A)(28), shall be taxed at a rate of One Millionth of One Cent (\$0.000001) per \$100.00 of assessed value for the period from January 1, 2017 to December 31, 2017.

Privately owned pleasure boats and watercraft, nonmotorized and under 18 feet, used for recreational purposes only, as set forth in Code of Virginia §58.1-3506(A)(29), shall be taxed at a rate of One Millionth of One Cent (\$0.000001) per \$100.00 of assessed value for the period from January 1, 2017 to December 31, 2017.

Boats or watercraft weighing less than five tons, used for business purposes only, as set forth in Code of Virginia §58.1-3506(A)(35), shall be taxed at a rate of One and 00/100 Dollar (\$1.00) per \$100.00 of assessed value for the period from January 1, 2017 to December 31, 2017.

Boats or watercraft weighing five tons or more, used for business purposes only, as set forth in Code of Virginia §58.1-3506(A)(36), shall be taxed at a rate of One and 00/100 Dollar (\$1.00) per \$100.00 of assessed value for the period from January 1, 2017 to December 31, 2017.

Privately owned camping trailers as defined in Code of Virginia §46.2-100, privately owned travel trailers as defined in Code of Virginia §46.2-1900, which are used for recreational purposes only, and privately

owned trailers as defined in Code of Virginia §46.2-100 which are designed and used for the transportation of horses except those trailers described in Code of Virginia §58.1-3505(A)(11), as per Code of Virginia §58.1-3506(A)(18) shall be taxed at a rate of One Millionth of One Cent (\$0.000001) per \$100.00 of assessed value for the period from January 1, 2017 to December 31, 2017.

Privately owned motor homes as defined in Code of Virginia Code §46.2-100 used for recreational purposes only, as per Code of Virginia §58.1-3505(A)(30) shall be taxed at a rate of One Millionth of One Cent (\$0.000001) per \$100.00 of assessed value for the period from January 1, 2017 to December 31, 2017.

One(1) motor vehicle owned and regularly used by a disabled veteran, as set forth in Code of Virginia §58.1-3506(A)(19), shall be taxed at a rate of One Millionth of One Cent (\$0.000001) per \$100.00 of assessed value for the period from January 1, 2017 to December 31, 2017.