

1 **AN ORDINANCE TO ADD SECTION 58-48 TO THE CODE OF THE COUNTY OF WASHINGTON,**
2 **VIRGINIA, TO REVISE PERSONAL PROPERTY TAX DECLARATION REQUIREMENTS**
3

4 **WHEREAS**, Section 58.1-3518.1 of the Code of Virginia enabled local governing bodies to
5 provide by ordinance for the annual assessment and taxation of motor vehicles, trailers and boats
6 based on a previous personal property tax return filed by the owner or owners of such property
7 in lieu of requiring taxpayers to file an annual personal property tax return for such information;
8 and

9 **WHEREAS**, elimination of the requirement that taxpayers must annually file a personal
10 property tax return for motor vehicles, trailers and boats will increase efficiencies and save
11 expense to the County related to preparation, mailing, and processing of such personal property
12 tax returns.

13 **NOW, THEREFORE, ON THE BASIS OF THE FOREGOING**, and in consideration of the best
14 interests of the public health, welfare, and safety, and having held a public hearing on this
15 proposed ordinance, the Board of Supervisors of the County of Washington, Virginia hereby
16 ordains the following:

- 17 1. That this ordinance shall be deemed effective immediately upon its adoption by the Board;
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19 2. That should any section or provision of this ordinance be decided to be invalid or
20 unconstitutional by a court of competent jurisdiction, such decision shall not affect the
21 validity or constitutionality of any other section or provision of this ordinance or the
22 Washington County Code;
23
24 3. That a new section 58-48 will be added to the Code of the County of Washington, Virginia
25 (2002, as amended) as set forth herein, subject to Article, Division, Section, and Subsection
26 titles and numbers amendment by the Editor as necessary for Code consistency. New
27 language is indicated by underline, and deletions are indicated by strikethrough.
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1 **Chapter 58 – TAXATION**
2 **Article II – Ad Valorem**
3 **Division 2 – Personal Property**

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5 **Sec. 58-48 - Personal property tax returns.**

6 (a) Each owner of tangible personal property with a situs within the County must file a return
7 on forms prescribed by the Commissioner of Revenue each year, subject to the following
8 subsections that apply only to motor vehicles, trailers, and boats.

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10 (b) A new return is required when status changes for the owner of motor vehicle, trailer, or
11 boat. The owner of a motor vehicle, trailer, or boat must file a new personal property tax
12 return within 30 days after:

- 13 1. Change in name or address of the owner. Any change in the name or address of the
14 owner.
- 15 2. Change in situs. Any change in the situs of the motor vehicle, trailer, or boat.
- 16 3. Other change affecting the assessment of the tax levied. Any other change affecting
17 the assessment or personal property tax levied on a motor vehicle, trailer, or boats for
18 which a tax return has been filed previously.
- 19 4. Acquisition. Any change in which a person acquires one or more motor vehicles,
20 trailers, or boats and for which no personal property tax return has been filed.

21
22 (c) An annual return is not required when status does not change for owner of motor vehicle,
23 trailer, or boat. If the owner's name or address has not changed since the previous return
24 was filed and there has been no change in status or situs of the owner's motor vehicle,
25 trailer, or boat, the assessment and taxation of that tangible personal property may be
26 based on a personal property tax return previously filed with the County.

27
28 (d) After a taxpayer's initial filing of a return to declare ownership of motor vehicles, trailers,
29 and boats, subsequent annual assessment and taxation of motor vehicles, trailers and
30 boats shall be based on the most recent previous personal property tax return filed by the
31 owner or owners of such property.

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33 **State Law reference— Va. Code §§ 58.1-3518, 58.1-3518.1 .**