

WAYNESBORO, VIRGINIA

CITY COUNCIL SPECIAL CALLED MEETING MINUTES



Council for the City of Waynesboro, Virginia held a Special Called Meeting on Thursday, October 17, 2019, at 5:30 p.m. in the Council Chambers of the Charles T. Yancey Municipal Building, 503 West Main Street, Waynesboro, Virginia, with Mayor Short presiding and calling the meeting to order:

- PRESENT: Council Members: Terry Short, Jr., Mayor
 Bobby Henderson, Vice Mayor
 Bruce Allen, Councilman
 Elzena Anderson, Councilwoman
- City Staff: Mike Hamp, City Manager
 Jim Shaw, Deputy City Manager
 Julia Bortle, Clerk of Council
 Cameron McCormick, Finance Director
 Luke Juday, Planning Director
- Counsel: Melisa Michelsen, Esq., Litten & Sipe LLC
- ABSENT: Sam Hostetter, Councilman

As the October 16, 2019 Regular Business Meeting was cancelled due to lack of a quorum, and because of the time element involved, a special called meeting was held for Council to consider adopting an amended resolution regarding the calendar year 2019 personal property tax relief.

At the September 23, 2019 Regular Business Meeting, Council adopted a resolution setting the rate of relief for the PPTRA at 33%. Subsequently, the Commissioner of the Revenue realized a more accurate rate of relief should be 35.15%. Vice Mayor Henderson moved to adopt the amended resolution. Having been seconded and with no objections, the amended resolution was adopted 4:0:

Mayor Short	Aye	Councilwoman Anderson	Aye
Vice Mayor Henderson	Aye	Councilman Hostetter	Absent
Councilman Allen	Aye		

RESOLUTION ^{R19-25}
SETTING PPTRA RATE OF RELIEF
FOR TAX YEAR 2019

WHEREAS the Personal Property Tax Relief Act of 1998, Va. Code §§ 58.1-3523 *et seq.* (“PPTRA”), provides for the appropriation to the City of a fixed sum to be used exclusively for the provision of tax relief to owners of qualifying personal use vehicles that are subject to the personal property tax (“PPT”) on such vehicles, and provides the opportunity for the City to fashion a program of tax relief that serves the best interests of its citizenry; and

WHEREAS these legislative enactments require the City of Waynesboro to take affirmative steps to implement and to provide for the computation and allocation of relief provided pursuant to the PPTRA as revised;

Special Called Meeting
Thursday, October 17, 2019
Adopted October 28, 2019

WHEREAS the City council previously approved a personal property tax relief rate of 33% for the 2019 tax year, and further calculations have revealed that the City is able to increase that rate to 35.15%;

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Waynesboro, Virginia in accordance with the requirements set forth in Section 58.1-3524(C) (2) and Section 58.1-3912(E) of the Code of Virginia, as amended by Chapter 1 of the Acts of the General Assembly (2004 Special Session 1) and as set forth in item 503.E (Personal Property Tax Relief Program) of Chapter 951 of the 2005 Acts of the General Assembly, that the City Council's prior resolution setting personal property tax relief rates is hereby amended so that any qualifying vehicle situated within the City of Waynesboro on January 1, 2019, shall receive personal property tax relief in the following manner:

- (1) Personal use vehicles valued at \$1,000 or less will be eligible for 100% tax relief;
- (2) Personal vehicles valued at \$1,001 to \$20,000 will be eligible for 35.15% tax relief;
- (3) Personal vehicles valued at \$20,001 or more shall only receive 35.15% tax relief on the first \$20,000 of value; and
- (4) All other vehicles which do not meet the definition of qualifying vehicle (business use vehicles, farm use vehicles, motor homes, etc.) shall not be eligible for any form of tax relief under this program.

With no further business matters to discuss, the meeting was adjourned at 5:33 p.m. on a motion by Vice Mayor Henderson.

Julia Bortle, MMC, Clerk of Council

Terry Short, Jr., Mayor