

ORDINANCE TO AMEND 'THE CODE OF THE COUNTY OF PRINCE GEORGE, VIRGINIA', 2005, AS AMENDED, BY AMENDING SECTION 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 Section 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) **One motor vehicle either owned or leased (if obligated by the terms of the lease to pay for the personal property tax on said vehicle) by a member who volunteers with a fire company or the emergency crew, is defined as a separate item for purposes of personal property taxation.**
- (b) **By January 31 of each year, each volunteer fire company or emergency crew member shall provide the Commissioner of Revenue with a signed and certified form from the Chief or Head of the volunteer organization that the volunteer is an ACTIVE member of a volunteer fire department or the emergency crew, who used the vehicle to meet the criteria as set forth in the County's LOSAP (Length of Service Award Program).**
- (c) **In order to qualify for this benefit, Associate/Support members will be required to participate in 25% of company sponsored events of which they would be expected to support, and such support will be accounted for and verified by the Chief or Head of the volunteer organization. Such events include the following:**
 - i) **Fund Raisers**
 - ii) **Station Work Events (i.e., cleaning, maintenance, etc.)**
 - iii) **Public Education Outreach (i.e., open houses, school events, etc.)**
 - iv) **Business Meetings**
 - v) **Committees - Representation/Participation**
- (d) **Such members will serve a minimum of 12-months and meet the criteria before being eligible for the benefit. If a member reaches the 12-month requirement after the January 31st deadline, the member shall submit the signed and certified form to the Commissioner of Revenue and shall be entitled to a prorated benefit for the year.**

(e) **The Commissioner of Revenue shall be authorized, in his/her discretion, 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.**

(a) Pursuant to Code of Virginia, § 58.1-3506(A)(13), one motor vehicle owned by members of a county volunteer rescue squad or county volunteer fire department or one motor vehicle leased 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 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 certification by the chief or head of the volunteer organization that the volunteer is a member of the county volunteer rescue squad or fire department who regularly responded to calls or regularly performed other duties for the rescue squad or fire department for the previous calendar year using the qualifying vehicle. However, the commissioner of the revenue shall be authorized, in his 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.

State Law reference – Other classifications of tangible personal property for taxation, Code of Virginia, § 58.1-3506(A)(15)

(2) That the Ordinance shall be effective on January 1, 2022