

After having given due notice by publication in The Enterprise for two successive weeks prior to March 11, 1968, as required by law, on motion of Burton M. Slate, seconded by J. Cornelius Stovall and carried the following ordinance was adopted by the Board:

AN ORDINANCE TO EXEMPT FROM TAXATION CERTAIN CLASSES OF HOUSEHOLD GOODS AND PERSONAL EFFECTS PURSUANT TO THE AUTHORITY OF TITLE 58-829.1 OF THE 1950 CODE OF VIRGINIA, AS AMENDED.

BE IT ORDAINED by the Board of Supervisors of Patrick County, Virginia, as follows:

Section 1. Exemption of certain household goods and personal effects as separate items of taxation. Pursuant to Title 58, Chapter 16, Section 58-829.1 of the 1950 Code of Virginia, as amended, all of the classifications of household goods and personal effects enumerated in Section 58-829.1 are exempt in whole from taxation, commencing with the taxable year 1968 and each taxable year subsequent thereto, as follows:

- (1) Bicycles.
- (2) Household and kitchen furniture, including gold and silver plates, plated ware, watches and clocks, sewing machines, refrigerators, automatic refrigerating machinery of any type, vacuum cleaners and all other household machinery, books, firearms and weapons of all kinds.
- (3) Pianos, organs, phonographs and record players, and records to be used therewith and all other musical instruments of whatever kind, radio and television instruments and equipment.
- (4) Oil paintings, pictures, statuary, curios, articles of virtue and works of art.
- (5) Diamonds, cameos or other precious stones and all precious metals used as ornaments or jewelry.
- (6) Sporting and photographic equipment.
- (7) Clothing and objects of apparel.
- (8) All other tangible personal property used by an individual or a family or household incident to maintaining an abode.

Section 2. Administration. The Commissioner of the Revenue of Patrick County, Virginia, shall exclude from taxation those items enumerated in Section 58-829.1, which have been, or may hereafter be, reported for taxation for the taxable year 1968 and subsequent taxable years.

**SUPERVISORS ORDER BOOK NO. 16**  
**(Adopted July 14, 1997)**

The following ordinance proposed at a regular meeting of the Board of Supervisors of Patrick County held at the Administration Building thereof on June 9, 1997, and after having been duly advertised for adoption as provided by law, after a hearing this day on motion by Kenneth D. Hopkins, seconded by James E. Walker and carried, is hereby adopted as follows:

**AN ORDINANCE TO EXEMPT FROM TAXATION CERTAIN  
CLASSES OF HOUSEHOLD GOODS AND PERSONAL  
EFFECTS PURSUANT TO THE AUTHORITY OF TITLE 58-829.1  
OF THE 1950 CODE OF VIRGINIA, AS AMENDED.**

**BE IT ORDAINED** by the Board of Supervisors of Patrick County, Virginia, as follows:

**Section 1. Exemption of certain household goods and personal effects as separate items of taxation.**

Pursuant to Title 58, Chapter 16, Section 58-3504 of the 1950 Code of Virginia, as amended, all of the classifications of household goods and personal effects enumerated in Section 58-829.1 are exempt in whole from taxation, commencing with the taxable year 1998 and each taxable year subsequent thereto, as follows:

- (1) Bicycles;
- (2) Household and kitchen furniture, including gold and silver plates, plated ware, watches and clocks, sewing machines, refrigerators, automatic refrigerating machinery of any type, vacuum cleaners and all other household machinery, books, firearms, and weapons of all kinds;
- (3) Pianos, organs, phonographs, and record players, and records to be used therewith and all other musical instruments of whatever kind, radio and television instruments and equipment;

(4) Oil paintings, pictures, statuary, curios, articles of virtue and works of art;

(5) Diamonds, cameos or other precious stones and all precious metals used as ornaments or jewelry;

(6) Sporting and photographic equipment;

(7) Clothing and all objects of apparel;

(8) All other tangible personal property used by an individual or a family or household incident to maintaining abode;

(9) Antique motor vehicles (motor vehicle manufactured in a calendar year twenty-five years ago or more) that are kept as collector's items, and not used for general transportation purposes;

**Section 2. Administration.**

The Commissioner of Revenue of Patrick County, Virginia, shall exclude from taxation those items enumerated in Section 58-3504, which have been, or may hereafter be, reported for taxation for the taxable year 1998 and subsequent taxable years.

This ordinance shall become effective on the first day of January, 1998.

**Voting Aye: Clements, Walker, East, Hopkins and Shelor**

**Voting Nay: None**