

The following ordinance proposed at a regular meeting of the Board of Supervisors of Patrick County held at the Administration Building on September 22, 2014 and after having been duly advertised for adoption, as provided by law, on motion by Lock Boyce, seconded by Roger Hayden 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 58-1-829.1 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 2015 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, and all other musical instruments; phonographs, record players, and records to be used therewith; and 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. Antique motor vehicles (motor vehicles 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.
9. All-terrain vehicles, mopeds, and off-road motorcycles as defined in Section 46.2-100 of the 1950 Code of Virginia, as amended.
10. Electronic communications and processing devices and equipment, including but not limited to cell phones and tablet and personal computers, including peripheral equipment such as printers.
11. All other tangible personal property used by an individual or a family or household incident to maintaining abode.

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 2015 and subsequent taxable years.

This Ordinance shall become effective on the first day of January, 2015.

Voting Aye: Hayden, Boyce, Foley, Weiss, Harris

Voting Nay: None

Absent: None