

AMELIA COUNTY, VIRGINIA  
BOARD OF SUPERVISORS

**Ordinance Establishing a Separate Tangible Personal Property  
Classification for Motor Vehicles Specially Equipped to Provide  
Transportation for Physically Handicapped Individuals and  
Establishing the Tax Rate for 2012**

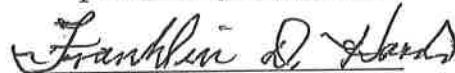
BE IT ORDAINED by the Amelia County Board of Supervisors that:

Pursuant to § 58.1-3506(A)14 of the Code of Virginia, 1950, as amended, motor vehicles specially equipped to provide transportation for physically handicapped individuals shall be designated as a separate class of tangible personal property from other classifications of tangible personal property and shall be assessed an annual personal property rate as established by the Board. The County Administrator with the advice of the Commissioner of the Revenue shall develop guidelines for the proper administration of this ordinance, including the type of motor vehicles that qualify for this separate classification.

Be it further ordained that for the 2012 tax year, which began on January 1, 2012, and ends on December 31, 2012, motor vehicles specially equipped to provide transportation for physically handicapped individuals shall be assessed at a rate of \$ .50; and in future tax years, the rate for this separate classification shall be set at the time the other tax rates are established by the Board as a part of the annual budget process.

Be it further ordained that this Ordinance, as approved by the Board of Supervisors upon due consideration and after all required public notice and hearing, shall take effect immediately this 18<sup>th</sup> day of July, 2012.

Adopted: July 18, 2012



Franklin D. Harris, Chairman  
Board of Supervisors  
County of Amelia, Virginia

ATTEST:



A. Taylor Harvie, III  
Clerk to the Board