

At a special called meeting of the Charlotte County Board of Supervisors held in the Administration Building of said county on October 3, 2017 at 9:30 p.m.

Present: Gary D. Walker - Chairman
Garland H. Hamlett, Jr. Vice Chairman
Warren E. Weston
Nancy R. Carwile
Haywood J. Hamlet
Royal S. Freeman

Absent: Robert L. Shook, Jr.

Chairman Walker called the meeting to order.

Haywood J. Hamlet gave the invocation.

Motion was made by Nancy Carwile, seconded by Garland H. Hamlett, Jr. and carried with Robert L. Shook, Jr. absent and all other members present and voting yes to approve the following Personal Property Tax Relief Program Resolution for 2018;

In accordance with the requirements set forth in VA. CODE ANN. §58.1-3524 C.2. and §58.1-3912 E., as amended by *Chapter 1 of the Acts of Assembly* (2004 Special Session I) and as set forth in *Item 503.E. (Personal Property Tax Relief Program) of Chapter 951 of the 2005 Acts of Assembly*, any qualifying vehicle used within the County of Charlotte, Virginia commencing January 1, 2010, shall receive personal property tax relief in the following manner:

- Personal use vehicles with assessed value of \$1,000 or less will be eligible for 26% tax relief; and
- Personal use vehicles with assessed value of \$1,001 or more shall receive only 26% tax relief on the first \$20,000 in assessed value; and
- All other vehicles which do not meet the definition of “qualifying” (such as business use vehicles, motor homes, etc.) will not be eligible for any form of tax relief under this program; and
- In accordance with *Item 503.D.1. of Chapter 951 of the 2005 Acts of Assembly*, the entitlement to personal property tax relief for qualifying vehicles for tax year 2005 and all prior tax years shall expire on September 1, 2006. Supplemental assessments for tax years 2005 and prior years that are made on or after September 1, 2006 shall be deemed “non-qualifying” for purposes of state tax relief and the local share due from the taxpayer shall represent 100% of the tax assessable.

The meeting was adjourned until Tuesday October 10, 2017 at 1:30 p.m.