



## Loudoun County, Virginia

[www.loudoun.gov](http://www.loudoun.gov)

Office of the County Administrator

1 Harrison Street, S.E., 5th Floor, P.O. Box 7000, Leesburg, VA 20177-7000

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At a business meeting of the Board of Supervisors of Loudoun County, Virginia, held in the County Government Center, Board of Supervisors' Meeting Room, 1 Harrison St., S.E., Leesburg, Virginia, on Tuesday, March 2, 2021 at 5:00 p.m.

IN RE: Adoption of Tax Year 2021 Resolution for Personal Property Tax Relief (PPTR)  
(Countywide)

Supervisor Buffington moved that the Board of Supervisors adopt the Resolution provided as Attachment 1 to the March 2, 2021, Board of Supervisors Business Meeting Action Item allocating Personal Property Tax Relief for the 2021 tax year.

Seconded by Supervisor Umstatted.

Voting on the Motion: Supervisors Briskman, Buffington, Glass, Kershner, Letourneau, Randall, Saines, Turner, and Umstatted – Yes; None – No.

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DEPUTY CLERK TO THE LOUDOUN COUNTY  
BOARD OF SUPERVISORS

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**RESOLUTION**

WHEREAS, the Personal Property Tax Relief Act of 1998, Va. Code §§58.1-3523 *et seq.* (“PPTRA”), has been substantially modified by the enactment of Chapter 1 of the Acts of Assembly, 2004 Special Session I (Senate Bill 5005) and the provisions of Item 503 of Chapter 951 of the 2005 Acts of Assembly, being the 2005 revisions to the 2004-2006 Appropriations Act (“the 2005 Appropriations Act”), along with the provisions of Item 279 of Chapter 56 of the 2020 Special Session I Acts of Assembly, being the 2020 revisions to the 2021-2022 Appropriations Act ("the 2020 Appropriations Act"); and

WHEREAS, these legislative enactments require the County to take affirmative steps to provide for the computation and allocation of personal property tax relief; and

WHEREAS, these legislative enactments provide for the appropriation to the County of a fixed sum to be used exclusively for the provision of personal property tax relief to owners of qualifying personal use vehicles that are subject to local personal property tax on such vehicles;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Loudoun County, Virginia, in accordance with the requirements set forth in VA. CODE §58.1-3524(C)(2) and §58.1-3912(E), as amended by Chapter 1 of the Acts of Assembly (2004 Special Session 1) and as set forth in Item 503 of the 2005 Appropriations Act and Item 272 of the 2016 Appropriations Act, that any qualifying vehicle having situs within the County during the tax year which begins on January 1, 2021, shall receive personal property tax relief in the following manner:

1. Personal use vehicles valued at \$1,000 or less will be eligible for 100% tax relief.
2. Personal use vehicles valued at \$1,001 to \$20,000 will be eligible for 35% tax relief.
3. Personal use vehicles valued at \$20,001 or more shall receive 35% tax relief only on the first \$20,000 of value.
4. All other vehicles which do not meet the definition of “qualifying” (business use vehicles, farm use vehicles, motor homes, etc.) will not be eligible for personal property tax relief.