

**ORDINANCE NO. \_\_\_\_\_**

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 40, TAXATION, OF THE CODE OF THE CITY OF NEWPORT NEWS, VIRGINIA, ARTICLE XII. TANGIBLE PERSONAL PROPERTY TAXES, DIVISION 2. TAX LEVY AND RATES, SECTION 40-220.3, MOBILE HOME TAX; LEVIED; AMOUNT; AND SECTION 40-220.5, TAX ON PERSONAL PROPERTY OF PUBLIC SERVICE CORPORATIONS (EXCEPT AIRCRAFT, AUTOMOBILES AND TRUCKS); LEVIED; AMOUNT.

BE IT ORDAINED by the Council of the City of Newport News, Virginia:

1. That Chapter 40, Taxation, of the Code of the City of Newport News, Virginia, Article XII. Tangible Personal Property Taxes, Division 2. Tax Levy and Rates, Section 40-220.3, Mobile home tax; levied; amount; and Section 40-220.5, Tax on personal property of public service corporations (except aircraft, automobiles and trucks); levied; amount, be, and the same hereby is, amended and reordained as follows:

**CHAPTER 40**

**TAXATION**

**ARTICLE XII. TANGIBLE PERSONAL PROPERTY TAXES**

**DIVISION 2. TAX LEVY AND RATES**

**Sec. 40-220.3. Mobile home tax; levied; amount.**

For the calendar year beginning on January 1, 2002, and ending on December 31, 2002, and for the calendar year beginning on January 1, 2003, and for each and every calendar year thereafter, unless changed, there shall be, and hereby is, levied a tax on all vehicles without motive power, used or designed to be used as mobile homes as defined in section 46.2-100 of the Code of Virginia, 1950, as amended, as follows:

(1) For the period beginning on January 1, 2002, and ending on June 30, 2002, the tax on all vehicles without motive power, used or designed to be used as mobile homes as defined in section 46.1-1(38) of the Code of Virginia, 1950, as amended, shall be, at the rate of one dollar and twenty-four cents (\$1.24) per year on every one hundred dollars (\$100.00) of the assessed value thereof, pro-rated for the six-month period.

(2) For the period beginning on July 1, 2002, and ending on December 31, 2002, unless changed, the tax on all vehicles without motive power, used or designed to be used as mobile homes as defined in section 46.2-100 of the Code of Virginia, 1950, as amended, shall be at the

rate of one dollar and twenty-seven cents (\$1.27) per year on every one hundred dollars (\$100.00) of the assessed value thereof, pro-rated for the six-month period.

(3) For the calendar year beginning on January 1, 2003, and ending on December 31, 2003, and for each and every calendar year thereafter, unless changed, tax on all vehicles without motive power, used or designed to be used as mobile homes as defined in section 46.2-100 of the Code of Virginia, 1950, as amended, shall be at the rate of one dollar and twenty-seven cents (\$1.27) per year on every one hundred dollars (\$100.00) of the assessed value thereof.

(4) For the calendar year beginning on January 1, 2006, and ending on December 31, 2006, and for each and every calendar year thereafter, unless changed, the tax on all vehicles without motive power, used or designed to be used as mobile homes as defined in section 46.2-100 of the Code of Virginia, 1950, as amended, shall be at the rate of one dollar and twenty-four cents (\$1.24) per year on every one hundred dollars (\$100.00) of the assessed value thereof.

(5) For the calendar year beginning January 1, 2007, and ending December 31, 2007, and for each and every calendar year thereafter, unless changed, the tax on all vehicles without motive power, used or designed to be used as mobile homes as defined in section 46.2-100 of the Code of Virginia, 1950, as amended, shall be at the rate of one dollar and twenty cents (\$1.20) per year on every one hundred dollars (\$100.00) of the assessed value thereof.

(6) For the calendar year beginning January 1, 2008, and ending December 31, 2008, and for each and every calendar year thereafter, unless changed, the tax on all vehicles without motive power, used or designed to be used as mobile homes as defined in section 46.2-100 of the Code of Virginia, 1950, as amended, shall be at the rate of one dollar and ten cents (\$1.10) per year on every one hundred dollars (\$100.00) of the assessed value thereof.

(7) For the calendar year beginning January 1, 2009, and ending December 31, 2009, and for each and every calendar year thereafter, unless changed, the tax on all vehicles without motive power, used or designed to be used as mobile homes as defined in section 46.2-100 of the Code of Virginia, 1950, as amended, shall be at the rate of one dollar and ten cents (\$1.10) per year on every one hundred dollars (\$100.00) of the assessed value thereof.

(8) For the calendar year beginning January 1, 2010, and ending December 31, 2010, and for each and every calendar year thereafter, unless changed, the tax on all vehicles without motive power, used or designed to be used as mobile homes as defined in section 46.2-100 of the Code of Virginia, 1950, as amended, shall be at the rate of one dollar and ten cents (\$1.10) per year on every one hundred dollars (\$100.00) of the assessed value thereof.

(9) For the period beginning on July 1, 2013, and ending on December 31, 2013, unless changed, the tax on all vehicles without motive power, used or designed to be used as mobile homes as defined in section 46.2-100 of the Code of Virginia, 1950, as amended, shall be at the rate of one dollar and twenty-two cents (\$1.22) per year on every one hundred dollars (\$100.00) of the assessed value thereof, pro-rated for the six-month period.

(10) For the calendar year beginning January 1, 2014, and ending December 31, 2014, and for each and every calendar year thereafter, unless changed, the tax on all vehicles without motive power, used or designed to be used as mobile homes as defined in section 46.2-100 of the

Code of Virginia, 1950, as amended, shall be at the rate of one dollar and twenty-two cents (\$1.22) per year on every one hundred dollars (\$100.00) of the assessed value thereof.

(11) For the period beginning on July 1, 2022, and ending December 31, 2022, unless changed, the tax on all vehicles without motive power, used or designed to be used as mobile homes as defined in section 46.2-100 of the Code of Virginia, 1950, as amended, shall be at the rate of one dollar and twenty cents (\$1.20) per year on every one hundred dollars (\$100.00) of the assessed value thereof.

(12) For the calendar year beginning January 1, 2023, and ending December 31, 2023, and for each and every calendar year thereafter, unless changed, the tax on all vehicles without motive power, used or designed to be used as mobile homes as defined in section 46.2-100 of the Code of Virginia, 1950, as amended, shall be at the rate of one dollar and twenty cents (\$1.20) per year on every one hundred dollars (\$100.00) of the assessed value thereof.

**Sec. 40-220.5. Tax on personal property of public service corporations (except aircraft, automobiles and trucks); levied; amount.**

For the calendar year beginning on January 1, 2002, and ending on December 31, 2002, and for the calendar year beginning on January 1, 2003, and for each and every calendar year thereafter, unless changed, there shall be and hereby is levied a tax on all taxable tangible personal property of public service corporations, except automobiles and trucks, in the City of Newport News, Virginia, as follows:

(1) For the period beginning on January 1, 2002, and ending on June 30, 2002, the tax on all taxable tangible personal property of public service corporations, except automobiles and trucks, shall be at the rate of one dollar and twenty-four cents (\$1.24) on every one hundred dollars (\$100.00) of the assessed value thereof, pro-rated for the six-month period.

(2) For the period beginning on July 1, 2002, and ending on December 31, 2002, unless changed, the tax on all tangible personal property of public service corporations, except aircraft, automobiles and trucks, shall be at the rate of one dollar and twenty-seven cents (\$1.27) on every one hundred dollars (\$100.00) of the assessed value thereof, pro-rated for the six-month period.

(3) For the calendar year beginning on January 1, 2003, and ending on December 31, 2003, and each and every calendar year thereafter, unless changed, by the tax on all taxable tangible personal property of public service corporations, except aircraft, automobiles and trucks, shall be at the rate of one dollar and twenty-seven cents (\$1.27) on every one hundred dollars (\$100.00) of the assessed value thereof.

(4) For the calendar year beginning (4) January 1, 2006, and ending on December 31, 2006, and for each and every calendar year thereafter, unless changed, the tax on all tangible personal property of public service corporations, except aircraft, automobiles and trucks, shall be at the rate of one dollar and twenty-four cents (\$1.24) per year on every one hundred dollars of the assessed value thereof.

(5) For the calendar year beginning January 1, 2007, and ending December 31, 2007, and for each and every calendar year thereafter, unless changed, the tax on all tangible personal

property of public service corporations, except aircraft, automobiles and trucks shall be at the rate of one dollar and twenty cents (\$1.20) on every one hundred dollars (\$100.00) of the assessed value thereof.

(6) For the calendar year beginning January 1, 2008, and ending December 31, 2008, and for each and every calendar year thereafter, unless changed, the tax on all tangible personal property of public service corporations, except aircraft, automobiles and trucks shall be at the rate of one dollar and ten cents (\$1.10) on every one hundred dollars (\$100.00) of the assessed value thereof.

(7) For the calendar year beginning January 1, 2009, and ending December 31, 2009, and for each and every calendar year thereafter, unless changed, the tax on all tangible personal property of public service corporations, except aircraft, automobiles and trucks shall be at the rate of one dollar and ten cents (\$1.10) on every one hundred dollars (\$100.00) of the assessed value thereof.

(8) For the calendar year beginning January 1, 2010, and ending December 31, 2010, and for each and every calendar year thereafter, unless changed, the tax on all tangible personal property of public service corporations, except aircraft, automobiles and trucks shall be at the rate of one dollar and ten cents (\$1.10) on every one hundred dollars (\$100.00) of the assessed value thereof.

(9) For the period beginning on July 1, 2013, and ending on December 31, 2013, unless changed, the tax on all tangible personal property of public service corporations, except aircraft, automobiles and trucks, shall be at the rate of one dollar and twenty-two cents (\$1.22) on every one hundred dollars (\$100.00) of the assessed value thereof, pro-rated for the six-month period.

(10) For the calendar year beginning January 1, 2014, and ending December 31, 2014, and for each and every calendar year thereafter, unless changed, the tax on all tangible personal property of public service corporations, except aircraft, automobiles and trucks shall be at the rate of one dollar and twenty-two cents (\$1.22) on every one hundred dollars (\$100.00) of the assessed value thereof.

(11) For the period beginning on July 1, 2022, and ending December 31, 2022, unless changed, the tax on all tangible personal property of public service corporations, except aircraft, automobiles and trucks shall be at the rate of one dollar and twenty cents (\$1.20) on every one hundred dollars (\$100.00) of the assessed value thereof.

(12) For the calendar year beginning January 1, 2023, and ending December 31, 2023, and for each and every calendar year thereafter, unless changed, the tax on all tangible personal property of public service corporations, except aircraft, automobiles and trucks shall be at the rate of one dollar and twenty cents (\$1.20) on every one hundred dollars (\$100.00) of the assessed value thereof.

2. That this ordinance shall be in effect on and after July 1, 2022.