

FEB 22 1994

ORDINANCE NO. 107A-15

BOARD OF SUPERVISORS
JAMES CITY COUNTY
VIRGINIA

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 18, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE III, PERSONAL PROPERTY TAX, BY ADDING SECTION 18-13.5, EXEMPTION FROM PERSONAL PROPERTY TAX FOR SPECIALLY EQUIPPED MOTOR VEHICLES; AND SECTION 18-13.6, EXEMPTION FROM PERSONAL PROPERTY TAXATION FOR DISABLED VETERANS.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 18, Taxation, is hereby amended and reordained by adding Section 18-13.5, Exemption from personal property tax for specially equipped motor vehicles; and Section 18-13.6, Exemption from personal property taxation for disabled veterans.

Chapter 18. Taxation

Article III. Personal Property Tax

Section 18-13.5. Exemption from personal property tax for specially equipped motor vehicles.

a. Motor vehicles specially equipped to provide transportation for physically handicapped individuals shall be exempt from personal property taxation, if such motor vehicle is licensed with special plates pursuant to Section 46.2-731 of the Code of Virginia, as amended.

b. For the purposes of this Section "motor vehicles specially equipped to provide transportation for physically handicapped individuals" shall mean any motor vehicle adapted with one or more of the following devices to assist an individual who has either lost, or lost the use of, one or both legs, arms, hands or feet:

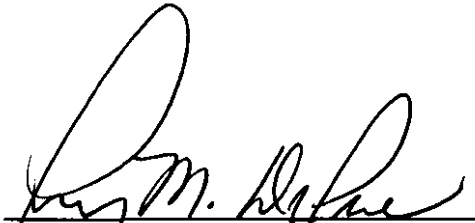
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1. *power door operators;*
2. *special hand or foot operated controls;*
3. *lift or ramp for wheelchair or scooters;*
4. *special restraint system for wheelchairs;*
5. *raised door and roof to allow wheelchair entry;*
6. *special steering devices, including, but not limited to tri-pins or V grips;*
7. *driving aids, including, but not limited to touch pads, low-effort power steering, power steering backup, power parking brake or electronic directional signals; or*
8. *roll cages.*

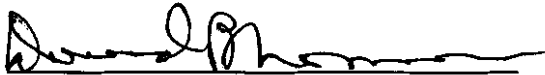
Section 18-13.6. Exemption from personal property taxation for disabled veterans.

a. Motor vehicles owned and regularly used by any disabled veteran shall be exempt from personal property taxation. However, a qualifying disabled veteran may have no more than one motor vehicle exempted from taxation.

b. *For the purposes of this Section, a "disabled veteran" shall mean any veteran of the United States Armed Forces who has either lost, or lost the use of, one or both legs, arms or hands, or who is blind, or who is permanently and totally disabled as certified by the department of Veterans' Affairs. In order to qualify under this Section, the disabled veteran must provide a written statement to the Commissioner of the Revenue from the Department of Veterans' Affairs as to meet the requirements of this Section, and that his/her disability is service connected. For the purposes of this Section, a person is blind who meets the provisions of Section 46.2-739 of the Code of Virginia.*


Perry M. DePue, Chairman
Board of Supervisors

ATTEST:


David B. Norman
Clerk to the Board

<u>SUPERVISOR</u>	<u>VOTE</u>
MAGOON	NAY
EDWARDS	NAY
TAYLOR	AYE
SISK	AYE
DEPUE	AYE

Adopted by the Board of Supervisors of James City County, Virginia, this 22nd of February,
1994.