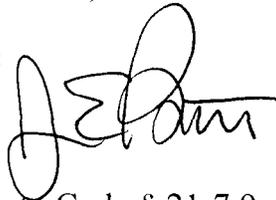


COUNTY OF YORK

MEMORANDUM

DATE: September 13, 2016 (BOS Mtg. 11/15/16)

TO: York County Board of Supervisors

FROM: James E. Barnett, County Attorney 

SUBJECT: Proposed amendment to York County Code § 21-7.9, tax on motor vehicles owned and regularly used by disabled veterans, and repeal of Article VII, Chapter 21, tax for enhanced 911 emergency telephone system

Tax Preference for Veteran's Motor Vehicle

York County Code § 21-7.9 (a) creates a separate classification for taxation purposes of one motor vehicle owned and regularly used by a veteran who is disabled. At the time that the ordinance was first adopted in 2007, it correctly referenced Code of Virginia § 58.1-3506 (A) (18) as the authority for the adoption of such a provision, and cross-referenced Code of Virginia § 46.2-739 for a definition of blindness for a disabled veteran. The Commissioner of the Revenue recently noticed that the references to the Virginia Code were out of date, and that former Virginia Code § 58.1-3506 (A) (18) has now become § 58.1-3506 (A) (19) due to a reorganization of that section some years ago, and the cross-reference to a definition of blindness for a disabled veteran is now found in Code of Virginia § 46.2-100. As a housekeeping matter, we prefer to keep references to the Code of Virginia current even though County Code § 1-2, in its definition of "state code and state regulations," states that a reference in the County Code to any section of the Code of Virginia incorporates future amendments unless a contrary intent is specifically stated in the ordinance.

Repeal of Article VII, Chapter 21, Tax for Enhanced 911 Emergency Telephone System

In 2007, the General Assembly repealed the authority for localities to impose a tax on consumers of telephone services. Regardless, York County Code § 21-90 and 21-91, which impose that tax, have by oversight remained in the County Code although the tax has not been collected since 2007. The Commissioner of the Revenue has recommend that those sections be repealed, and the attached ordinance will accomplish that purpose in addition to the corrections referenced above to County Code § 21-7.9.

I recommend the adoption of Ordinance No. O16-12.

JEB:swh/3343

Attachment

- Ordinance No. O16-12