

**TOWN OF WEST POINT  
TOWN COUNCIL  
CALLED MEETING  
MINUTES  
July 7th, 2022**

**I. CALL TO ORDER**

The West Point Town Council held a special called meeting on Thursday, July 7<sup>th</sup> 2022. The Honorable James H. Hudson, III called the meeting to order at 6:30 p.m. at 802 Main Street, West Point, Virginia.

Members Present: Mayor, Jim Hudson; Deborah Ball, Vice Mayor; Tina Gulley, Robert Lawrence; Jack Lawson; James Pruett, John Ragsdale and Chris Vincent.

Also Present: John B. Edwards, Jr., Town Manager; Karen Barrow, Town Clerk; Tim Sawyer, Chief of Police; Holly McGowan, Community Development Coordinator; Susan Harlow, Town Treasurer; and Spencer Cheatham, Fire Chief.

**II. PUBLIC HEARING, ORDINANCE 06-2022, PERSONAL PROPERTY TAX RATE**

Mr. Hudson read the advertisement for ordinance 06-2022 then asked the Town Clerk if anyone requested a copy of the ordinance.

The Town Clerk advised that one request was received, and that the town honored the request.

Mayor Hudson asked if anyone asked for assistance to attend the public hearing.

The Town Clerk advised that no requests were received.

Mayor Hudson opened the floor for citizens to comment on ordinance 06-2022. There being none, the public hearing was closed.

1. Action

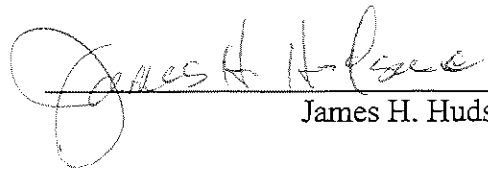
Mrs. Ball made a motion to adopt ordinance 06-2022, seconded by Mrs. Gulley. Upon roll call, Mrs. Ball, Mrs. Gulley, Mr. Lawrence, Mr. Lawson, Mr. Pruett, Mr. Ragsdale and Mr. Vincent all voted "Aye". The motion was approved.

**III. PPTRA Resolution**

Mrs. Ball read the attached resolution in the form of a motion and stated that the tax relief percentage for 2021 is 52.22% of the first \$20,000 of market value for qualifying vehicles. Seconded by Mr. Lawrence, upon roll call Mrs. Ball, Mrs. Gulley, Mr. Lawrence, Mr. Lawson, Mr. Pruett, Mr. Ragsdale, and Mr. Vincent all voted "Aye". The motion was approved.

**IV. ADJOURNMENT**

There being no further business, Mayor Hudson adjourned the meeting at 6:34 PM.



James H. Hudson, III  
Mayor

ATTEST:



Karen M. Barrow  
Town Clerk

UNCODIFIED  
ORDINANCE NO. 06-2022

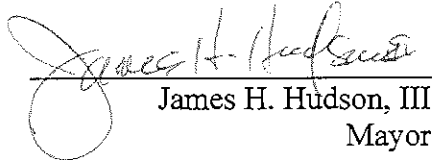
WHEREAS the valuation of personal property has increased substantially over the last year due to record inflation; and

WHEREAS the West Point Town Council seeks to provide economic relief to citizens by reducing the amount of personal property taxes during these unprecedented times.

NOW THEREFORE BE IT ORDAINED by the West Point Town Council at its meeting on July 7, 2022 that Ordinance No. 06-2022, which is uncodified, shall read in its entirety as follows:

“All personal property within the territorial boundaries of the Town of West Point subject to taxation under the Constitution and laws of the Commonwealth of Virginia shall be taxed at a rate of \$2.64 per \$100.00 of assessed value for the calendar year 2022, and shall be retroactive to January 1, 2022. Beginning on January 1, 2023 the personal property tax rate shall be \$ 3.29 per \$100.00 of assessed value.”

Certified to be a true and accurate copy of Ordinance No. 06-2022 adopted by the West Point Town Council on July 7, 2022.

  
James H. Hudson, III  
Mayor

ATTEST:

  
Karen M. Barrow, Clerk



**Resolution Setting the Personal Property Tax Relief  
for 2022 in Accordance with the Personal Property  
Tax Relief Act of 1998**

**WHEREAS** in accordance with the Personal Property Tax Relief Act of 1998, Virginia Code §§ 58.1-3523 *et seq.* ("PPTRA") and the requirements set forth in Virginia Code §§ 58.1-3524(C)(2) and 58.1-3912(E), any qualifying vehicle obtaining situs within the Town commencing January 1, 2022, shall receive personal property tax relief; and

**WHEREAS** these legislative enactments require the Town to provide for the computation and allocation of relief provided pursuant to the PPTRA as revised; and

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

**WHEREAS** Ordinance No. 17-05, which was properly advertised and approved by the West Point Town Council, provides for the implementation of the PPTRA.

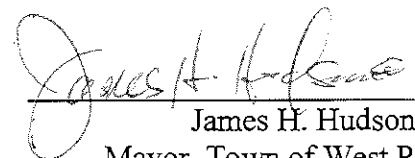
**NOW, THEREFORE, BE IT RESOLVED** by the West Point Town Council that the Personal Property Tax Relief Percentage be set at 52.22% of the first \$20,000 of market value for qualifying vehicles obtaining situs within the Town and valued at over \$1,000 in accordance with Ordinance 17-05.

**BE IT FINALLY RESOLVED THAT** all vehicles which do not meet the definition of "qualifying" (business use vehicles, farm use vehicles, motor homes, etc.) will not be eligible for any form of tax relief under this program.

Certified to be a true copy of a resolution adopted by the Town Council of the Town of West Point at a meeting held on the 7th day of July 2022, at which meeting a quorum was present and voting throughout.


Those Members Voting:

James H. Hudson  
Deborah Ball  
Tina Gulley  
Robert Lawrence  
Joshua Lawson  
James Pruett  
John Ragsdale  
Chris Vincent



James H. Hudson, III  
Mayor, Town of West Point

ATTEST:



Karen M. Barrow  
Town Clerk