

COUNTY OF LANCASTER, VIRGINIA

**AN ORDINANCE
PERTAINING TO
TAX LEVIES FOR CALENDAR YEAR 2016
AND
EXEMPTION FROM TAXATION
FARM EQUIPMENT, FARM ANIMALS AND RELATED FARM ITEMS**

Be it ordained by the Lancaster County Board of Supervisors that:

Beginning on January 1, 2016 until December 31, 2016 the following tax rates shall apply in Lancaster County, Virginia:

Real Estate - \$0.54 per \$100 of assessed value
General Personal Property - \$2.04 per \$100 of assessed value
Personal Property Motor Vehicles - \$2.04 per \$100 of assessed value
All Boats or Watercraft - \$0.0000000000000001 per \$100 of assessed value
Machinery and Tools - \$1.52 per \$100 of assessed value
Merchant's Capital - \$1.00 per \$100 of assessed value discounted by 50%
All Other Personal Property Except as Specifically Exempted - \$1.52 per \$100 of assessed value

PUBLIC SERVICE CORPORATIONS

Real Estate - \$0.54 per \$100 of assessed value
General Personal Property - \$2.04 per \$100 of assessed value
Personal Property Motor Vehicles - \$2.04 per \$100 of assessed value
All Boats or Watercraft - \$0.0000000000000001 per \$100 of assessed value
Machinery and Tools - \$1.52 per \$100 of assessed value
Merchant's Capital - \$1.00 per \$100 of assessed value discounted by 50%
All Other Personal Property Except as Specifically Exempted - \$1.52 per \$100 of assessed value

FARM EQUIPMENT, FARM ANIMALS AND OTHER FARM ITEMS

Beginning January 1, 2016 until amended or repealed:

Farm equipment, farm animals and other classes of farm items set forth in subsection A of Section 58.1-3505 of the *Code of Virginia, 1950, as amended*, shall be exempt in whole from taxation.

Adopted: June 16, 2016

Attest: _____
Frank A. Pleva
County Administrator