

DRAFT

ORD-FY-26-XX

AN ORDINANCE ESTABLISHING A SEPARATE CLASSIFICATION FOR TANGIBLE PERSONAL PROPERTY TAXATION FOR MOTOR VEHICLES OWNED OR LEASED BY CERTAIN MEMBERS OF A VOLUNTEER RESCUE SQUAD OR VOLUNTEER FIRE DEPARTMENT IN THE COUNTY OF MONTGOMERY, VIRGINIA

- A. Motor vehicles (i) owned by members of a volunteer rescue squad or volunteer fire department (ii) leased by members of a volunteer rescue squad or volunteer fire department if the member is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle hereby constitute a separate classification for tangible personal property taxation, subject to the standards, conditions and requirements provided in this section.
- B. For any tax year, only one (1) motor vehicle that is owned by each volunteer member who meets the definition of “emergency medical services personnel” in the Code of Virginia, Section 32.1-111.1 or volunteer fire department member, or leased by each volunteer member who meets the definition of “emergency medical service personnel” in the Code of Virginia 32.1-111.1 or volunteer fire member if the volunteer is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle may be classified under this section provided the volunteer regularly responds to emergency calls or regularly performs other duties for the emergency medical service agency or fire department.
- C. Any member of a volunteer rescue squad or volunteer fire department, who seeks to have a motor vehicle separately classified for a tax year under this section must, prior to January 31 of the tax year, furnish the Commissioner of the Revenue with a certification, signed under oath by the Volunteer Fire Chief or head of the member's volunteer organization or department stating that: (1) The member is a member of the organization or department and (2) The member regularly responded to emergency calls received by the organization or department during the previous calendar year or regularly perform other duties for the organization or department.
- D. Any member of a volunteer rescue squad or volunteer fire department may replace a motor vehicle certified pursuant to this section as of January 31 of the current tax year at the time that the certified vehicle is sold or transferred.
- E. Notwithstanding the January 31 deadline provided by Subsections C and D of this section, the Commissioner of the Revenue shall be authorized, in their discretion, and for good cause shown and without fault on the part of the member, to accept a certification after January 31.
- F. For purposes of this section, volunteer emergency medical service agency shall be defined as Blacksburg Volunteer Rescue Squad, Christiansburg Volunteer Rescue Squad, Long

Shop Volunteer Rescue Squad, Riner Volunteer Rescue Squad, and the Virginia Tech Volunteer Rescue Squad and volunteer fire department shall be defined as Blacksburg Volunteer Fire Department, Christiansburg Volunteer Fire Department, Elliston Volunteer Fire Department, Longshop-McCoy Volunteer Fire Department, and Riner Volunteer Fire Department. This section shall only apply to volunteer members of the aforementioned volunteer emergency medical services and volunteer fire departments.

This Ordinance shall be effective January 1, 2026.