

ORDINANCE NO. 4632

AN ORDINANCE to add a new Article X (POLLUTION CONTROL EQUIPMENT TAX EXEMPTION) of Chapter 2 (TAXATION) of Title 3 (FINANCE, TAXATION AND PROCUREMENT) of the Code of the City of Alexandria, Virginia, 1981, as amended.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Article X of Chapter 2 of Title 3 of the Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, added to read as follows:

ARTICLE X Pollution Control Equipment Tax Exemption

Sec. 3-2-395 Separate class of property.

Certified pollution control equipment and facilities, as defined herein, are hereby declared to be a separate class of property and shall constitute a classification for local taxation separate from other classifications of real or personal property.

Sec. 3-2-396 Definitions.

(a) As used in this article the term "certified pollution control equipment and facilities" shall mean any property, including real or personal property, equipment, facilities or devices, used primarily for the purpose of abating or preventing pollution of the atmosphere or waters of the Commonwealth of Virginia and which the state certifying authority having jurisdiction with respect to such property has certified to the Virginia Department of Taxation as having been constructed, reconstructed, erected or acquired in conformity with the state program or requirements for abatement or control of water or atmospheric pollution or contamination. Such property shall include, but is not limited to, any equipment used to grind, chip or mulch trees, tree stumps, underbrush and other vegetative cover for reuse as mulch, compost, landfill gas, synthetic or natural gas recovered from waste or other fuel, and equipment used in collecting, processing and distributing or generating electricity from, landfill gas or synthetic or natural gas recovered from waste, whether or not such property has been certified to the Department of Taxation by a state certifying authority. Such property shall not include the land on which such equipment or facilities are located.

(b) As used in this article the term "state certifying authority" shall mean the State Water Control Board, for water pollution; the State Air Pollution Control Board, for air pollution; the Department of Mines, Minerals and Energy, for coal, oil, and gas production, including gas, natural gas and coalbed methane gas; and the Virginia Waste Management Board, for waste disposal facilities, natural gas recovered from waste facilities and landfill gas production facilities and shall include any interstate agency authorized to act in place of a certifying authority of the Commonwealth of Virginia.

(c) As used in this article "local tax rate" shall mean the real estate property tax rate or personal property tax rate, as applicable.

Sec. 3-2-397 Exemption authorized.

Tax exemption is provided according to the terms of this article for qualified property owners who possess certified pollution control equipment or facilities.

Sec. 3-2-398 Administration of exemption.

The exemption shall be administered by the local revenue administration division and the local real estate assessments office according to the general provisions of this article.

Sec. 3-2-399 Requirements for exemption.

Exemption shall be granted to persons subject to the following provisions:

(1) The title of the property for which exemption is claimed is held, or partially held, on the first day of the taxable year, by the person or persons claiming exemption.

(2) The state certifying authority has certified that the applicant has met all requirements qualifying the equipment or facilities for exemption from taxation.

Sec. 3-2-400 Claiming the exemption.

Upon receipt of the certificate from the state certifying authority, the local revenue administration division or real estate assessments officer shall proceed to determine the value of such qualifying pollution control equipment or facilities.

Sec. 3-2-401 Amount of exemption.

The amount of the exemption provided by this article shall be determined by applying the pertinent local tax rate to the value of the certified pollution control equipment or facilities and subtracting this amount from the total personal property tax due on the personal property or subtracting this amount from the total real estate property tax due on the real property to which the equipment, facilities or devices are attached.

Sec. 3-2-402 Effective date of exemption.

This article shall be effective for the tax year beginning on January 1, 2011.

Section 2. That this ordinance shall become effective on January 1, 2011.

WILLIAM D. EUILLE  
Mayor

Final Passage: 11/21/2009