



**HARRISONBURG | VA**  
**FRIENDLY BY NATURE**



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September 9, 2025 City Council Meeting

**Title**

Percentage of Personal Property Tax Relief for the Year 2025- Karen Rose, Commissioner of the Revenue

**Summary**

The Commissioner of the Revenue and Finance Director have determined that the final percentage of personal property tax relief for the year 2025 to be eighteen and two tenths percent (18.2%).

**Recommendation**

Option 1. Approve the percentage of personal property tax relief

**Fiscal Impact**

\$1,545,447.34

**Context & Analysis**

The Personal Property Tax Relief Act of 1998 provides tax relief for any passenger car, motorcycle, pickup or panel truck having a registered gross weight of less than 10,001 pounds and used for non-business purposes or registered with light duty pickup license plates. The \$1,522,583 the city receives from the Commonwealth each year must be spread among the qualifying vehicles. In 2025, the total assessed value of qualifying vehicles was \$275,661,942. There were 3,019 vehicles with values of \$1,000 or less, 23,544 vehicles with values of \$1,001 to \$20,000 and 4,048 vehicles with values greater than \$20,000.

**Options**

1. approve the percentage of personal property tax relief
2. ; or

**Attachments**

1. Resolution
2. PPTR Calculation