

**APPROPRIATION ORDINANCE  
OF THE CITY OF HARRISONBURG, VIRGINIA  
For the Fiscal Year Ending June 30, 2016**

**AN ORDINANCE MAKING APPROPRIATION OF SUMS OF MONEY FOR NECESSARY EXPENDITURES TO THE CITY OF HARRISONBURG, VIRGINIA, FOR THE FISCAL YEAR ENDING JUNE 30, 2016. TO PRESCRIBE THE TERMS, CONDITIONS, AND PROVISIONS WITH RESPECT TO THE ITEMS OF APPROPRIATION AND THEIR PAYMENTS; AND TO REPEAL ALL ORDINANCES WHOLLY IN CONFLICT WITH THIS ORDINANCE, AND ALL PARTS OF ORDINANCES INCONSISTENT WITH THIS ORDINANCE TO THE EXTENT OF SUCH INCONSISTENCY.**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HARRISONBURG, VIRGINIA:**

That the rate of taxation of Real Estate and Manufactured Homes as defined in Section 36-85.3, of the Code of Virginia, 1950, as amended, be fixed at Seventy-Two Cents (\$0.72) on each one hundred dollars (\$100) assessed valuation for fiscal year 2015-2016; and that the rate of taxation on tangible Personal Property (including business vehicles but exclusive of for-hire vehicles) as defined by Article 1 of Chapter 35 of Title 58.1 of the Code of Virginia, be fixed at Three Dollars and Fifty Cents (\$3.50) on each one hundred dollars (\$100) assessed valuation for fiscal year 2015-2016 except for the rate on business personal property be fixed at Two Dollars and Twelve Cents (\$2.12) on each one hundred dollars (\$100) assessed valuation for fiscal year 2015-2016; and that the rate of taxation on Machinery and Tools as defined by Article 2 of Chapter 35 of Title 58.1, of the Code of Virginia, be fixed at Two Dollars and Twelve Cents (\$2.12) on each one hundred dollars (\$100) assessed valuation for fiscal year 2015-2016. Real estate taxes are collectible one half on or before December 5, 2015 and one half on or before June 5, 2016. Tangible personal property taxes, manufactured homes taxes and machinery and tools taxes are collectible on or before December 5, 2015. It is expressly provided that the provisions of this Ordinance shall not apply to household goods and personal effects as enumerated in Section 58.1-3504 of said Code, if such goods and effects be owned and used by an individual or by a family or household incident to maintaining an abode, which goods and effects are hereby declared wholly exempt from taxation.

That the rate of fee or service charge imposed on Real Estate property exempt from regular taxation shall be twenty percent (20%) of the real estate tax rate levied by the City Council in the above paragraph, which applies to the real estate for which the City furnished police and fire protection and for the collection and disposal of refuse, and where such real estate is exempt from taxation under Sections 58.1-3606 through 58.1-3608 of the Code of Virginia. Pursuant to Section 58.1-3400 through 58.1-3407 Code of Virginia, as amended, rate of service charge shall be Fourteen Cents (\$0.14) on each one hundred dollars (\$100) of assessed valuation for fiscal year 2015-2016 and are collectible one half on or before December 5, 2015 and one half on or before June 5, 2016. The above service charge shall apply to all real property except those specifically exempted from the service charge as provided in such section. (Such as property owned by the Commonwealth, hospitals, cemeteries, churches, etc.)

The remainder of this appropriation ordinance is reaffirmed and reenacted in its entirety, except as hereby modified.

This ordinance shall become effective immediately.

Given under my hand this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

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CITY CLERK

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MAYOR