ORDINANCE # O-2026-967

First Reading:	05-11-2026
Second Reading	06-08-2026
Enacted	06-08-2026
Effective	06-08-2026

AN UNCODIFIED ORDINANCE SETTING THE PERSONAL PROPERTY TAX RATES FOR TAX YEAR 2026

WHEREAS, the Council of the City of Manassas has held five (5) work sessions, one (1) work shop, and one (1) town hall to establish the FY 2027 budget and rates/fees; and

WHEREAS, the personal property tax rates were advertised on April 9, 2026, and April 16, 2026, and a public hearing was held on April 27, 2026, in accordance with Section 58.1-3007 and Section 15.2-2506 of the Code of Virginia; and

NOW, THEREFORE, BE IT ORDAINED that by the City Council of the City of Manassas, Virginia, meeting in regular session this 11th day of May, 2026, that there shall be levied upon personal property within the City of Manassas the following taxes for tax year 2026:

(a) **The personal property tax year in the City of Manassas is the calendar year January 1st to December 31st.**

(b) Machinery and Tools: Two Dollars and Ten Cents ($2.10) per one hundred dollars ($100.00) of assessed valuation.

(c) Machinery and Tools Used in Semiconductor Manufacturing as defined by Section 58.1-3508.1 of the Code of Virginia (1950), as amended: Seventy-Six and Two Tenths Cents ($0.762) per one hundred dollars ($100.00) of assessed valuation.

(d) Programmable Computer Equipment and Peripherals Employed in a Trade or Business as defined by Section 58.1-3506(A)(27) of the Code of Virginia (1950), as amended: Two Dollars and Fifteen Cents ($2.15) per one hundred dollars ($100.00) of assessed valuation.

(e) Computer equipment and peripherals used in a data center, as defined in Section 58.1-3506(A)(43) of the Code of Virginia (1950), as amended: Four Dollars and Fifty Cents ($4.50) per one hundred dollars ($100.00) of assessed valuation.

(f) Aircraft as defined by Section 5.1-3506(A)(2) and (3) of the Code of Virginia (1950), as amended: One Thousandth of One Cent ($0.00001) per one hundred dollars ($100.00) of assessed valuation.

(g) Antique motor vehicles as defined by Section 46.2-100 of the Code of Virginia (1950), as amended: One Thousandth of One Cent ($0.00001) per one hundred dollars ($100.00) of assessed valuation.

(h) Motor vehicles specially equipped to provide transportation for individuals with physical disabilities as provided for by Section 58.1-3506(A)(14) of the Code of Virginia (1950), as amended: One Thousandth of One Cent ($0.00001) per one hundred dollars ($100.00) of assessed valuation.

(i) One motor vehicle owned by certain elderly and handicapped persons as provided for by Section 58.1-3506.1 of the Code of Virginia (1950), as amended: One Thousandth of One Cent ($0.00001) per one hundred dollars ($100.00) of assessed valuation.

(j) One motor vehicle which is owned by each volunteer rescue squad member or volunteer fire department member, or leased by each volunteer rescue squad member or volunteer fire department member as defined by Section 58.1-3506(A)(15) of the Code of Virginia (1950), as amended: One Thousandth of One Cent ($0.00001) per one hundred dollars ($100.00) of assessed valuation.

(k) One motor vehicle which is owned by persons who have been appointed to serve as auxiliary police officers pursuant to Section 58.1-3506(A)(20) of the Code of Virginia (1950), as amended: One Thousandth of One Cent ($0.00001) per one hundred dollars ($100.00) of assessed valuation.

(l) One motor vehicle which is owned by persons who serve as auxiliary, reserve or special deputy sheriffs or leased by persons who serve as auxiliary, reserve or special deputy sheriffs as defined by Section 58.1-3506(A)(32) of the Code of Virginia (1950), as amended: One Thousandth of One Cent ($0.00001) per one hundred dollars ($100.00) of assessed valuation.

(m) One motor vehicle which is owned by persons who serve as auxiliary firefighter or rescue personnel or leased by persons who serve as auxiliary firefighter or rescue personnel as defined by Section 58.1-3506(A)(16) of the Code of Virginia (1950), as amended: One Thousandth of One Cent ($0.00001) per one hundred dollars ($100.00) of assessed valuation.

(n) Vehicles without motive power, used or designed to be used as manufactured homes as defined in § 36-85.3: One Dollar and Five Cents ($1.050) per one hundred dollars ($100.00) of assessed valuation.

(o) Motor vehicles (i) owned by persons who serve as uniformed members of the Virginia Defense Force pursuant to Article 4.2 (§ 44-54.4 et seq.) of Chapter 1 of Title 44 of the

Code of Virginia or (ii) leased by persons who serve as uniformed members of the Virginia Defense Force pursuant to Article 4.2 (§ 44-54.4 et seq.) of Chapter 1 of Title 44 of the Code of Virginia if the person is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle: One Thousandth of One Cent ($0.00001) per one hundred dollars ($100.00) of assessed valuation.

(p) Motor vehicles except as specified in (g) through (o): Three Dollars and Sixty Cents ($3.60) per one hundred dollars of assessed valuation

(q) Business Personal Property: Three Dollars and Sixty Cents ($3.60) per one hundred dollars ($100.00) of assessed valuation.

(r) All Tangible Personal Property except as specified in (b) through (p): Four Dollars and Fifty Cents ($4.50) per one hundred dollars ($100.00) of assessed valuation.

This ordinance shall take effect upon its passage on second reading

Michelle Davis-Younger
Michelle Davis-Younger MAYOR
On Behalf of the City Council
of Manassas, Virginia

ATTEST:

E. S

Eric W. Smith, II City Clerk

MOTION: Wolfe
SECOND: Vasquez Luna
RE: **Ordinance # O-2026-967**
ACTION:

Votes:
Ayes: Wolfe, Smith, Osina, Ellis, Vasquez Luna, Hutson
Nays: NA
Absent from Vote: NA
Absent from Meeting: NA