

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act providing for tangible personal property taxes for the City of Clifton Forge, Alleghany County,*
3 *and the Town of Clifton Forge for the period January 1, 2001, through December 31, 2001.*

4 [S 246]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**

7 **1.** *§ 1. Notwithstanding any other provision of law, any assessment of tangible personal property as of*
8 *January 1, 2001, for tangible personal property located in the Town of Clifton Forge, with such*
9 *assessment being made by the commissioner of the revenue of Alleghany County, shall be valid,*
10 *regardless that residents of the Town of Clifton Forge were residents of an independent city, the City of*
11 *Clifton Forge, on January 1, 2001. In addition, the levy or imposition of tangible personal property*
12 *taxes for the entire 2001 tax year based upon such assessments shall also be valid subject to the*
13 *following:*

14 *1. Such assessments upon the residents of the Town of Clifton Forge shall be deemed to have been*
15 *assessments made to levy all tangible personal property taxes upon such persons for a period covering*
16 *two separate tax years, the first beginning January 1, 2001, through 12:00 p.m. on June 30, 2001, and*
17 *the second beginning July 1, 2001, through 12:00 p.m. on December 31, 2001;*

18 *2. The tangible personal property assessments by the county commissioner of the revenue on the*
19 *residents of the Town of Clifton Forge applicable to the tax year beginning January 1, 2001, through*
20 *12:00 p.m. on June 30, 2001, shall be deemed to have been assessments made by the commissioner of*
21 *the revenue of the City of Clifton Forge for such short tax year. The tangible personal property taxes*
22 *imposed by the City of Clifton Forge based upon such assessments shall have met the requirement of*
23 *Article X, Section 1 of the Constitution of Virginia that all property, except as provided in the*
24 *Constitution, shall be taxed. In addition, such tangible personal property taxes applicable to the tax year*
25 *beginning January 1, 2001, through 12:00 p.m. on June 30, 2001, shall be levied at the tangible*
26 *personal property tax rates in effect in the City of Clifton Forge as of January 1, 2001, but the amount*
27 *of tax due shall be reduced by one-half to reflect the short tax year beginning January 1, 2001, through*
28 *12:00 p.m. on June 30, 2001; and*

29 *3. The tangible personal property assessments by the county commissioner of the revenue on the*
30 *residents of the Town of Clifton Forge applicable to the tax year beginning July 1, 2001, through 12:00*
31 *p.m. on December 31, 2001, shall be deemed to have been assessments made by the county*
32 *commissioner of the revenue on the residents of the Town of Clifton Forge who also became residents of*
33 *the county on July 1, 2001. The tangible personal property taxes levied by Alleghany County based*
34 *upon such assessments shall be levied at the tangible personal property tax rates in effect in Alleghany*
35 *County as of January 1, 2001, but the amount of tax due shall be reduced by one-half to reflect the*
36 *short tax year beginning July 1, 2001, through 12:00 p.m. on December 31, 2001.*

37 *§ 2. Any tangible personal property taxes levied by the Town of Clifton Forge upon town residents*
38 *for the tax year beginning July 1, 2001, through 12:00 p.m. on December 31, 2001, shall be valid.*
39 *However, the amount of tax due shall be determined using tangible personal property tax rates in effect*
40 *in the town as of July 1, 2001, and the amount of tax due shall be reduced by one-half to reflect a short*
41 *tax year beginning July 1, 2001, through 12:00 p.m. on December 31, 2001.*

42 **2. That an emergency exists and this act is in force from its passage.**