

An Ordinance Establishing a Machinery and Tools Tax for Data Centers in Russell County, Virginia

Whereas, the Board of Supervisors of Russell County, Virginia, is authorized to levy taxes pursuant to Virginia law; and

Whereas, the governing body of each county shall fix the amount of county taxes for the current year VA. Code § 58.1-3001; and

Whereas, the levying of taxes is a legislative function, and no ordinance imposing taxes shall be passed except by a recorded affirmative vote of a majority of all members elected to the governing body. Wise Cty. Bd. of Supervisors v. Wilson, 250 Va. 482, 463 S.E.2d 650 (1995); and

Whereas, a public hearing on this ordinance was conducted on December 8, 2025, in accordance with applicable law; and

Whereas, the Board of Supervisors finds it necessary and appropriate to establish a machinery and tools tax specifically applicable to data centers to generate revenue for county purposes;

Now, Therefore, Be It Ordained by the Board of Supervisors of Russell County, Virginia:

Section 1. Tax Imposed

There is hereby imposed a machinery and tools tax on data centers located within Russell County, Virginia, at the rate of twenty-four cents (\$0.24) per one hundred dollars (\$100.00) of assessed value.

Section 2. Scope and Application

This tax shall apply to all machinery and tools used in connection with data center operations within the boundaries of Russell County, Virginia, as determined by the county assessor in accordance with applicable Virginia law.

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Section 3. Assessment and Collection

The machinery and tools subject to this tax shall be assessed and collected in the same manner as other county taxes, in accordance with the procedures established under Virginia law and county ordinances.

Section 4. Effective Date

This ordinance shall take effect on January 1, 2026, and shall apply to all assessments made for the tax year beginning on that date.

Section 5. Severability

If any section, subsection, sentence, clause, phrase, or portion of this ordinance is held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this ordinance.

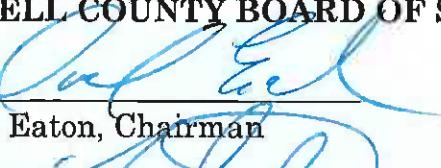
Section 6. Adoption

This ordinance was adopted by the Board of Supervisors of Russell County, Virginia, on December 8, 2025, following a duly noticed public hearing held on the same date.

Adopted: December 8, 2025

Effective: January 1, 2026

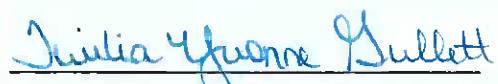
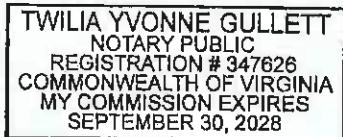
RUSSELL COUNTY BOARD OF SUPERVISORS

By: 
David, Eaton, Chairman

Attest: 
Lonzo Lester, Clerk

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Sworn to me this 17th day of December, 2025 in the county of Russell
and the state of Virginia.



Notary Signature

My commission expires: September 30, 2028

Notary Number: 347626

INSTRUMENT 2500225
RECORDED IN THE CLERK'S OFFICE OF
RUSSELL CIRCUIT COURT ON
DECEMBER 22, 2025 AT 10:48 AM
KATE PATTON, CLERK
RECORDED BY: LHM