

**AN ORDINANCE TO AMEND THE SUSSEX COUNTY CODE OF VIRGINIA, AS AMENDED, BY ADDING SECTION 28-4 TO CHAPTER 28; TAXATION; TO IMPOSE A DIFFERENT RATE OF TAX LEVY ON COMPUTER EQUIPMENT AND PERIPHERALS USED IN A DATA CENTER IN SUSSEX COUNTY, VIRGINIA.**

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**WHEREAS**, Section 15.2-1427 of the Code of Virginia, 1950, as amended, enables governing bodies to adopt or amend ordinances; and

**WHEREAS**, pursuant to Section 58.1-3506 Code of Virginia, localities are authorized to separately classify computer equipment and peripherals used in a data center and impose a different rate of personal property tax levy on such class of property; and

**WHEREAS, WHEREAS**, the Sussex County Board of Supervisors finds this Ordinance is appropriate to incentivize economic development; and

**NOW THEREFORE, BE IT ORDAINED**, by the Board of Supervisors of Sussex County, Virginia, that the Code of the County of Sussex, Virginia, is hereby amended by adding the following:

**CHAPTER 28- TAXATION**

**§1. ARTICLE III: PERSONAL PROPERTY TAX RELIEF ACT IMPLEMENTATION AND EXEMPTIONS**

**Sec. 28-4. Different Rate of Tax Levy on Computer Equipment and Peripherals Used in a Data Center.**

1. Computer equipment and peripherals used in a data center shall be a separate class of property for tangible personal property tax purposes and the Sussex County local tax levy applicable to such separate class of property shall be one dollar and twenty-five cents (\$1.25) per \$100 of assessed value.
2. For purposes of this ordinance, and as defined in Section 58.1-3506(A)(43) of the Code of Virginia, “data center” means facility whose primary services are the storage, management, and processing of digital data and is used to house (i) computer and network systems, including associated components such as servers, network equipment and appliances, telecommunications, and data storage systems; (ii) systems for monitoring and managing infrastructure performance; (iii) equipment used for the transformation, transmission, distribution, or management of at least one megawatt of capacity of electrical power and cooling, including substations, uninterruptible power supply systems, all electrical plant equipment, and associated air handlers; (iv) Internet-related equipment and services; (v) data communications connections; (vi) environmental controls; (vii) fire protection systems; and (viii) security systems and services.

**§2.** This Ordinance shall be effective on the date of its adoption.

**State Law Reference**— 58.1-3506(A) (43) of the Code of Virginia

Approved by the Sussex County Board of Supervisors this \_\_\_\_\_ day of \_\_\_\_\_ 2026, and effective immediately upon adoption.

By:

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Steve White, Chair  
Board of Supervisors

ATTEST:

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Shilton Ricks-Butts, Clerk to the Board