

ORDINANCE NO. 21-A()

AN ORDINANCE TO WAIVE THE 2021 REVALIDATION LATE FILING FEE

WHEREAS, the County adopted an ordinance to provide for the use value assessment and taxation of qualifying real estate property under Virginia Code § 58.1-3231; and

WHEREAS, Virginia Code § 58.1-3234 provides that the continuation of valuation, assessment and taxation of real estate under the program depends on the continuance of the real estate in a qualifying use;

WHEREAS, County Code § 15-716(C) requires that owners of property under the use value assessment and taxation program file a revalidation form with the County’s real estate assessor on or before September 1 of the year preceding the two-year period for which the revalidation is sought to verify the continuation of the real estate in a qualifying use, and permits those forms to be filed between September 1 and December 5 upon payment of a late filing fee of \$125.00; and

WHEREAS, revalidation forms were due to be filed with the County’s real estate assessor by September 1, 2021; however, due to later-than-usual mailing of notice by the County, as well as the recent, significant delays in post office deliveries to parts of the County, waiving the \$125.00 late filing fee for revalidation forms filed from September 1, 2021 through October 1, 2021 would benefit these property owners and would relieve the undue burden created for them.

NOW, THEREFORE, BE IT ORDAINED by the Board of Supervisors of the County of Albemarle, Virginia, that:

Notwithstanding Section 15-716(C)(3) of the Albemarle County Code, for 2021, the \$125.00 late fee will be waived for revalidation forms filed by property owners with property under the use value assessment and taxation program from September 1, 2021 through October 1, 2021.

The \$125.00 late fee will still be assessed for revalidation forms filed from October 2, 2021 through December 5, 2021.

This ordinance does not affect any other tax due dates in 2021 or in other years.

I, Claudette K. Borgersen, do hereby certify that the foregoing writing is a true, correct copy of an Ordinance duly adopted by the Board of Supervisors of Albemarle County, Virginia, by a vote of _____ to _____, as recorded below, at a regular meeting held on _____.

Clerk, Board of County Supervisors

	<u>Aye</u>	<u>Nay</u>
Mr. Gallaway	_____	_____
Ms. LaPisto-Kirtley	_____	_____
Ms. Mallek	_____	_____
Ms. McKeel	_____	_____
Ms. Palmer	_____	_____
Ms. Price	_____	_____