

<p style="text-align: center;">ACTIONS Board of Supervisors Meeting of April 17, 2019</p>		
		April 18, 2019
AGENDA ITEM/ACTION	ASSIGNMENT	VIDEO
<p>1. Call to Order.</p> <ul style="list-style-type: none"> Meeting was called to order at 1:00 p.m., by the Chair, Mr. Gallaway. All BOS members were present with the exception of Mr. Dill. Also present were Jeff Richardson, Greg Kamptner, Claudette Borgersen and Travis Morris. 		
<p>4. Adoption of Final Agenda.</p> <ul style="list-style-type: none"> By a vote of 5:0, (Dill Absent) ADOPTED the final agenda. 		
<p>5. Brief Announcements by Board Members. <u>Liz Palmer:</u></p> <ul style="list-style-type: none"> Announced Household Hazardous Waste Days are April 19 and 20 at the Ivy Material Utilization Center and noted that the first three Saturday's in May were bulky waste amnesty days. <ul style="list-style-type: none"> May 4: Furniture/Mattresses May 11: Appliances May 18: Tires Mentioned she had received comments from several citizens regarding the lack of transparency with the Board of Supervisors security training on April 3, 2019, that was conducted by the ACPD. 		
<p>6. Proclamations and Recognitions.</p> <p>a. Recognition of Tammie Moses for Service on the Board of Equalization.</p> <ul style="list-style-type: none"> RECOGNIZED. <p>b. By a vote of 5:0 (Dill absent), ADOPTED proclamation recognizing The Green Olive Tree.</p>	<p>(Attachment 1)</p> <p>(Attachment 2)</p>	
<p>7. From the Public: Matters Not Listed for Public Hearing on the Agenda. <u>Courtney Polk</u>, Building Goodness Foundation Grants Manager, informed the Board about a recent Partnership to Advance Youth Apprenticeship (PAYA) Grant the Foundation applied for in which Albemarle County Public Schools is listed as potential partner. <u>David Redding</u>, Rio District, EcoVillage Charlottesville, invited the Board to the dedication of a recycling sorting station at 6:00 p.m. on April 26, 2019. <u>Sean Tubbs</u>, Piedmont Environmental Council, Thanked the Board for including funding in FY 21 CIP for Bicycle and Pedestrian improvements and for the Boards commitment to improving transportation. He noted that on April 25, the Regional Transportation Partnership will be discussion the funding agreement. <u>Chris Mayer</u>, Executive Director of the Local Energy Alliance Program (LEAP), introduced himself to the Board and noted the need for integration of climate action into other initiatives, and offered LEAP's assistance in implementing climate action initiatives.</p>		
<p>8.1 Ordinance to Amend County Code Chapter 8, Licenses.</p> <ul style="list-style-type: none"> ADOPTED Ordinance. 	<p><u>Clerk:</u> Forward copy of signed resolution to Finance and County Attorney's office. (Attachment 3)</p>	

[Link to video](#)

8.2	<p>Community Development Block Grant.</p> <ul style="list-style-type: none"> • APPROVED the Local Business and Employment Plan and Section 504 Complaint Procedure. • AUTHORIZED the County Executive to execute the Non-Discrimination Policy, the Local Business and Employment Plan and the Fair Housing Certification. 	<p><u>Clerk:</u> Forward copy of signed resolution to Office of Housing and County Attorney's office. (Attachment 4)</p>	
8.3	<p>B201900219Al Monticello High School Stadium Lighting Special Exceptions.</p> <ul style="list-style-type: none"> • ADOPTED Resolution to approve the two special exceptions with the conditions of approval specified therein. 	<p><u>Clerk:</u> Forward copy of signed resolution to Community Development and County Attorney's office. (Attachment 5)</p>	
8.4	<p>Acquisition of Conservation Easements (ACE) Ranking Order for FY18-19 Applicant Class.</p> <ul style="list-style-type: none"> • APPROVED the final ranking order for the FY18-19 applicant pool. • AUTHORIZED appraisals of the following properties: JD Land Holdings, Edelberg, and Harlow. 	<p><u>Clerk:</u> <u>Ches Goodall:</u> Proceed as approved. (Attachment 6)</p>	
9.	<p>Potter's Craft Cider Performance Agreement.</p> <ul style="list-style-type: none"> • By a vote of 5:0:1 (Randolph abstained), APPROVED Resolution approving the Agreement, and DIRECTED the County Executive's Office to finalize the arrangements by working with the Economic Development Authority. 	<p><u>Clerk:</u> Forward copy of signed resolution to the Economic Development Office and County Attorney's office. (Attachment 7)</p>	
10.	<p>2019 Resident Survey Concept Outline.</p> <ul style="list-style-type: none"> • HELD 		
	<p>At 2:16 p.m., the Board recessed and reconvened at 2:27 p.m.</p>		
11.	<p>a. 2019 Legislative Update. b. Proposed 2020 Legislative Priorities.</p> <ul style="list-style-type: none"> • HELD. • DIRECTED staff to review if legislation is required to see the recycling reporting numbers for van der Linde Recycling. 		
12.	<p>Closed Meeting.</p> <ul style="list-style-type: none"> • At 3:46 p.m., the Board went into Closed Meeting pursuant to Section 2.2-3711(A) of the Code of Virginia: Under Subsection (1), to discuss and consider appointments to the Agricultural and Forestal District Advisory Committee, Charlottesville-Albemarle Convention and Visitors Bureau, the Solid Waste Alternatives Advisory Committee, the Rivanna Solid Waste Authority, and the Rivanna Water and Sewer Authority, for which there are pending vacancies or requests for reappointments; and • Under Subsection (3), to discuss the acquisition of real property in the Crozet area for a public purpose, where discussion in an open meeting would adversely affect the bargaining position or negotiating strategy of the Board; and • Under Subsection (6), to discuss and consider the investment of public funds in an affordable housing project in the northern portion of the Scottsville Magisterial District and an economic development project in Crozet where, if made public initially, would 		

	<p>adversely affect the financial interest of the County; and</p> <ul style="list-style-type: none"> Under Subsection (7), to consult with legal counsel and briefings by staff members pertaining to probable litigation between the County, the Board, and a Virginia corporation where consultation or briefing in an open meeting would adversely affect the litigating posture of the County and the Board. Under Subsection (8), to consult with and be briefed by legal counsel and staff regarding specific legal matters requiring legal advice relating to a volunteer rescue squad. 	
13.	<p>Certify Closed Meeting.</p> <ul style="list-style-type: none"> At 6:01 p.m., the Board reconvened into open meeting and certified the closed meeting. 	
14.	<p>Vacancies and Appointments.</p> <ul style="list-style-type: none"> REAPPOINTED Mr. Bruce Vlk to the Agricultural and Forestal District Advisory Committee with said terms to expire April 17, 2023. APPOINTED Ms. Diantha McKeel to the Charlottesville-Albemarle Convention and Visitors Bureau (CACVB) Executive Committee with said terms to expire Dec 31, 2019. APPOINTED Ms. Christine Putnam to the Solid Waste Alternative Advisory Committee (SWAAC) with said terms to expire May 31, 2023. REAPPOINTED Mr. Jeff Richardson to the Rivanna Solid Waste Authority (RSWA) with said terms to expire April 2021. REAPPOINTED Mr. Jeff Richardson and Mr. Gary O'Connell to the Rivanna Water & Sewer Authority (RWSA) with said terms to expire April 2021. APPOINTED Ms. Diantha McKeel to the Thomas Jefferson Planning District Commission Regional Housing Partnership Advisory Board with said terms to expire December 31, 2019. 	<p><u>Clerk:</u> Prepare appointment/reappointment letters, update Boards and Commissions book, webpage, and notify appropriate persons.</p>
15.	<p>From the Public: Matters Not Listed for Public Hearing on the Agenda.</p> <ul style="list-style-type: none"> <u>Nancy Carpenter</u>, Charlottesville Resident, commented that she was interested to know if there was a level of interest from the Board to stretch the housing choice voucher public policy in order to keep a tenant, that is at risk of eviction due to hospitalization, in their home. 	
16.	<p><u>PH: SP201900001 Amendment to Greenfield Terrace.</u></p> <ul style="list-style-type: none"> By a vote of 6:0, ADOPTED Resolution to approve SP201900001. 	<p><u>Clerk:</u> Forward copy of signed resolution to Community Development and County Attorney's office. (Attachment 8)</p>
17.	<p><u>SP201800019 Greenfield Terrace Apartments.</u></p> <ul style="list-style-type: none"> By a vote of 6:0, ADOPTED to approve SP201800019 subject to the conditions contained therein. By a vote of 6:0, ADOPTED Resolution for the two special exceptions. 	<p><u>Clerk:</u> Forward copy of signed resolution to Community Development and County Attorney's office. (Attachment 9 and 10)</p>
18.	<p><u>Ordinance to Amend County Code Chapter 15, Taxation.</u></p> <ul style="list-style-type: none"> By a vote of 6:0, ADOPTED the proposed ordinance as amended. 	<p><u>Clerk:</u> Forward copy of signed resolution to Finance, Real Estate Division and County Attorney's office. (Attachment 11)</p>

<p>Non-Agenda: Dissolving Scottsville Volunteer Rescue Squad, Inc.</p> <ul style="list-style-type: none"> • By a vote of 6:0, SUSPENDED rule #6 of the Board Rules of Procedure to allow the Boards final agenda to be amended to add a resolution. • By a vote of 6:0, AMENDED Final Agenda to add a resolution entitled “Resolution Dissolving the Scottsville Volunteer Rescue Squad, Incorporated”. • By a vote of 6:0, ADOPTED resolution entitled “Resolution Dissolving the Scottsville Volunteer Rescue Squad, Incorporated.” 	<p><u>Clerk:</u> Forward copy of signed resolution to Fire and Rescue Department and County Attorney’s office. (Attachment 12)</p>	
<p>19. From the Board: Committee Reports and Matters Not Listed on the Agenda. <u>Liz Palmer:</u></p> <ul style="list-style-type: none"> • Referenced a letter that the Board received from Tom Olivier regarding the transparency of Economic Development proposals. She inquired if the Board saw value in a future discussion. • Diantha McKeel recommended reshowing the video that Roger Johnson previously showed to the Board. • Indicated that she attended a presentation on affordable housing by Piedmont Preservation, which talked about historic and older homes as very good sources of affordable housing and urged caution with opportunity zones as they could incentivize the tearing down of older homes. <p><u>Rick Randolph:</u></p> <ul style="list-style-type: none"> • Mentioned he attended three sessions related to housing at the Tom Tom Festival. <p><u>Diantha McKeel:</u></p> <ul style="list-style-type: none"> • Noted she had read an article that contained information about the increase of pollen is related to climate change and increased CO2 levels. <p><u>Ned Gallaway:</u></p> <ul style="list-style-type: none"> • Reminded the Board about the Regional Housing and Homelessness Summit on Friday at 8:00 a.m. at the Omni Hotel. 	<p><u>Staff:</u> Schedule on future agenda.</p>	
<p>20. From the County Executive: Report on Matters Not Listed on the Agenda.</p> <ul style="list-style-type: none"> • Reminded the Board that he attended a three-day training session of County managers sponsored by the University of Virginia’s Senior Executive Institute at Darden School. • Mentioned that County managers and supervisors would be attending a one-half day leadership seminar on Friday, April 19, 2019. • Commented on a positive customer service feedback card that was received in Community Development. 		
<p>21. Adjourn to April 19, 2019, 8:00 a.m., Omni Hotel for the Regional Housing and Homelessness Summit.</p> <ul style="list-style-type: none"> • The meeting was adjourned at 7:06 p.m. 		

ckb/tom

Attachment 1 – Recognition of Tammie Moses for Service on the Board of Equalization
Attachment 2 – Proclamation Recognizing the Green Olive Tree

Attachment 3 – Ordinance to Amend Chapter 8, Licenses, of the Code of the County of Albemarle, Virginia
Attachment 4 – Local Business and Employment Plan
Attachment 5 – Resolution to Approve Special Exceptions to Modify and Waive Outdoor Lighting Requirements for B201900219AI Monticello High School Stadium Lights
Attachment 6 – Ranking Order of Ace Applicants From 2019
Attachment 7 – Resolution Approving an Agreement Between the County of Albemarle, the Albemarle County Economic Development Authority, and Potter's Craft, LLC, dba Potter's Craft Cider.
Attachment 8 – Resolution to Approve Special Exceptions for SP 2018-19 Greenfield Terrace
Attachment 9 – Resolution to Approve SP 2018-19 Greenfield Terrace
Attachment 10 – Resolution to Approve SP 2019-01 Greenfield Terrace Amendment
Attachment 11 - Ordinance to Amend Chapter 15, Taxation, of the Code of The County of Albemarle, Virginia
Attachment 12 – Resolution Dissolving Scottsville Volunteer Rescue Squad, Inc.



Certificate of Appreciation

to

Tammie L. Moses

*in recognition of her valuable contributions on the
Equalization Board as the Jack Jouett Magisterial District Representative.
We as a community are strengthened and uplifted by those who step forward to
volunteer their services in support of improving the quality of life of our residents.
We offer our sincere appreciation to Tammie for her dedication and commitment in
preserving the quality of Albemarle County.*

Signed and sealed this 17th day of April, 2019.

*Ned L. Gallaway, Chair
Board of County Supervisors*

THE GREEN OLIVE TREE

WHEREAS, seven Crozet ladies came together in 1979 for Bible Study and fellowship, and out of this gathering grew the idea of starting a used clothing store to serve Crozet; and

WHEREAS, June Andrews, Nancy-Virginia Bain, Ruby Garnett, Sarah Rogers, Mary Shirley Willetts, Evelyn Doyle, and Grace Waller were blessed with good sense, compassionate hearts, and total dedicated to their project, named "The Green Olive Tree." The Green Olive Tree took root, thrived, and outgrew each of its succeeding locations supported by a large group of loyal volunteers over the years; and

WHEREAS, from its modest beginning The Green Olive Tree came to share its proceeds with over one hundred ministries and organizations around the world, giving away well over \$1,000,000 and tons of clothing has been exchanged; and

WHEREAS, not only have tons of clothing been exchanged, but The Green Olive Tree has become a community center where people can share love and support, ideas and worries, and come away refreshed and up-lifted; and

WHEREAS, The Green Olive Tree has served in the County faithfully for forty wonderful and generous years, and continues to prosper with the help of numerous volunteers and board members, all who serve without compensation.

NOW, THEREFORE BE IT RESOLVED, that we, the Albemarle County Board Supervisors, do hereby recognize the many valuable contributions of The Green Olive Tree during its forty years of service to Albemarle County and its residents and extends its appreciation and heartfelt thanks for their continued service and commitment to helping to make this a better County.

Signed this 17th day of April 2019.

ORDINANCE NO. 19-8(1)

AN ORDINANCE TO AMEND CHAPTER 8, LICENSES, OF THE CODE OF THE COUNTY OF ALBEMARLE, VIRGINIA

BE IT ORDAINED By the Board of Supervisors of the County of Albemarle, Virginia, that Chapter 8, Licenses, is hereby amended and reordained as follows:

By Amending:

8-100 Purpose.

By Amending and Renumbering/Renaming:

<u>Old</u>	<u>New</u>	
8-102	8-101	Powers and duties of the d <u>D</u> irector of f <u>F</u> inance.
8-103	8-102	Definitions.
8-104	8-103	Violations and penalties.
8-201	8-300	License application.
8-202	8-300	Information to be provided on <u>I</u> icense application.
8-204	8-301	Prerequisites to issuance of license.
8-205	8-302	Privilege of engaging in business may be exercised only by person licensed.
8-207	8-303	Presentation or display of license or license receipt <u>Retaining and showing license or license receipt; providing subcontractor information.</u>
8-208	8-304	Revocation of license.
8-300	8-400	Submittal of r <u>R</u> eporting of gross receipts or gross expenditures <u>purchases</u> .
8-301	8-401	Estimated gross receipts or gross expenditures <u>purchases</u> because of failure to maintain adequate records <u>report</u> .
8-302	8-402	Estimated gross receipts or gross expenditures <u>purchases</u> for beginning business.
8-305	8-403	Amounts excluded from gross receipts.
8-306	8-404	Amounts deducted from gross receipts or gross expenditures <u>purchases</u> .
8-307	8-208	Duty to maintain and produce records of gross receipts <u>Recordkeeping and audits.</u>
8-400	8-500	Levy of license tax.
8-402	8-501	License fee.
8-408	8-502	Collection fees on delinquent license tax.
8-500	8-600	Assessment when license tax not previously assessed <u>Omitted license taxes.</u>
8-503	8-601	Correction of <u>Correcting an</u> erroneous assessment.
8-504	8-602	Correction of <u>Correcting an</u> assessment based on estimated gross receipts or gross expenditures <u>purchases</u> .
8-505	8-603	Refund of license tax if business terminated.
8-600	8-800	Alcoholic beverages.
8-601	8-700	Bondsmen.
8-602	8-701	Building or savings and loan associations <u>Savings institutions and State-chartered credit unions.</u>
8-603	8-702	Contractors, developers, electricians, plumbers, steamfitters and speculative builders.
8-605	8-703	Pawnbrokers; limitation on numbers of licenses issued in County.
8-606	8-704	Public service corporations.
8-607	8-705	Vending machine or coin-operated device operators <u>Amusement machines.</u>
8-609	8-706	Carnivals and circuses.
8-610	8-707	Fortunetellers, clairvoyants and practitioners of palmistry or phrenology.
8-611	8-708	Peddlers and itinerant merchants.
8-612	8-709	Show and sale.
8-613	8-710	Peddlers at wholesale.
8-615	8-711	Financial, real estate, and professional services.
8-616	8-712	Repair, personal, business, amusement and other services.
8-617	8-713	Retailers or retail merchants <u>sales.</u>
8-618	8-714	Wholesalers or wholesale merchants <u>sales.</u>
8-619	8-715	Renting of houses, apartments or commercial property.
8-620	8-716	Federal research and development contractors.

By Adding:

8-200 License requirement.

8-201 When license application and license tax are due; penalties.

- 8-202 Situs of gross receipts.
- 8-203 Extensions for assessments and collections.
- 8-204 Administrative appeals to the Director of Finance.
- 8-205 Administrative appeal to the Tax Commissioner.
- 8-206 Judicial review of determination of Tax Commissioner.
- 8-207 Rulings.
- 8-801 Going-out-of-business sales.

By Repealing:

- 8-101 Applicability.
- 8-200 General.
- 8-203 Application due date.
- 8-206 Transfer of license.
- 8-303 Gross receipts attributed to single definite place of business; activities outside of definite place of business.
- 8-304 Gross receipts attributed to more than one definite place of business.
- 8-401 Date license tax due and payable.
- 8-404 Failure to obtain license does not relieve tax liability.
- 8-405 Effect of payment of license tax on tax liability of officers and employees.
- 8-406 Penalty on delinquent license tax or license fee.
- 8-407 Interest of delinquent license tax or license fee.
- 8-501 Assessment when license tax previously under-assessed.
- 8-502 Assessment when license tax not assessed or under-assessed; fraudulent intent.
- 8-506 Credit or refund if overpayment of license tax.
- 8-507 Licensee initiated correction of assessment; appeals and rulings.
- 8-614 Certain peddlers, itinerant merchants and peddlers at wholesale exempt from license tax.

Article 1. Business Licenses

Division 1. Administration

Sec. 8-100 Purpose.

The purpose of this article is to require all persons engaging in a business in the County to obtain a license, to establish the sole means by which the County imposes a license fee or levies a license tax for the privilege of engaging in a business, to provide for collecting license fees and license taxes, and to impose penalties for failure to comply with the provisions of this article.

(3-15-73, §§ 1, 2; 4-21-76; Ord. 96-11(1), 11-13-96, §§ 11-1, 11-1.1, 11-4; Code 1988, §§ 11-1, 11-1.1, 11-4; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3703.

Sec. 8-101 Powers and duties of the Director of Finance.

In administering and enforcing this chapter, the Director of Finance has all powers and duties conferred on directors of finance by general law, including but not limited to Virginia Code § 15.2-500 *et seq.*; and on commissioners of revenue and treasurers by general law, including but not limited to Virginia Code §§ 58.1-3100 *et seq.* and 58.1-3900 *et seq.*

(3-15-73, § 22; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-22; Code 1988, § 11-22; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 15.2-519 *et seq.*, § 58.1-3100 *et seq.*, § 58.1-3900 *et seq.*

Sec. 8-102 Definitions.

All terms defined in Virginia Code § 58.1-3700.1 have the same definitions for purposes of this article. In addition, the following definitions apply to this article:

Contractor. The term “contractor” shall be as defined in Virginia Code § 58.1-3714.

Locality means a city, county or town of the State other than the County.

Person means individuals, firms, co-partnerships, corporations, companies, associations, or joint stock associations, and includes any trustee, receiver or assigned personal representative thereof carrying on or continuing a business, profession, trade, or occupation, but does not include a trustee, receiver, or other representative duly appointed by a court to liquidate assets for immediate distribution, or a sergeant or sheriff, or any deputy, selling under authority of process or writ of a court of justice.

Retailer or retail merchant means any person or merchant who conducts retail sales, as that term is defined in 23 Virginia Administrative Code ("VAC") 10-500-10.

Services shall be as defined in 23 VAC 10-500-10.

Wholesaler or wholesale merchant means any person or merchant who conducts wholesale sales, as that term is defined in 23 VAC 10-500-10.

(3-15-73, § 1; 6-13-73; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-2; Code 1988, § 11-2; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3700.1, § 58.1-3724; 23 VAC 10-500-10.

Sec. 8-103 Violations and penalties.

- A. *Failure to obtain required license unlawful.* It is unlawful for any person to engage in a business within the County without first obtaining a license required by this article. Any violation of this subsection is punishable as a class 2 misdemeanor.
- B. *Willful failure to file return or making false statement with intent to defraud.* It is unlawful for any person to willfully fail or refuse to file a required return for license tax purposes, or to make any false statement with the intent to defraud in any return. Any violation of this subsection is punishable as: (i) a class 3 misdemeanor if the amount of the tax lawfully assessed in connection with the return is \$1,000.00 or less; or (ii) a class 1 misdemeanor if the amount of tax lawfully assessed in connection with the return is more than \$1,000.00.
- C. *Violation of any provision of this article.* It is unlawful for any person to violate any provision of this article not otherwise subject to subsections (A) or (B). Any violation of this subsection is punishable as a class 2 misdemeanor.

(3-15-73, § 26; 4-21-76; 4-13-88; Ord. 96-11(1), 11-13-96, § 11-23; Code 1967, § 11-6; Ord. 96-11(1), 11-13-96, § 11-51; Code 1988, §§ 11-23, 11-51; Ord. 98-A(1) 8-5-98)

State law reference--Va. Code §§ 58.1-3700, 58.1-3916.1.

Division 2. License Requirement, Situs of Gross Receipts, Appeals, and Recordkeeping

Sec. 8-200 License requirement.

Each person engaged in a business subject to this article shall obtain a license as follows:

- A. *Requirement to obtain license.* Every person shall apply for and obtain a license for each business when engaging in a business in the County if: (i) the person has a definite place of business in the County; (ii) there is no definite place of business anywhere and the person resides in the County; or (iii) there is no definite place of business in the County but the person operates amusement machines or is classified as an itinerant merchant, peddler, carnival, circus, contractor subject to Virginia Code § 58.1-3715, or public service corporation.
- B. *Separate license required.* A separate license is required for each definite place of business and for each business.
- C. *License when two or more businesses or professions carried on at same place of business.* A person engaged in two or more businesses carried on at the same place of business may elect to obtain one license for those businesses if all of the following criteria are satisfied: (i) each business is subject to licensure at the location and has satisfied any requirements imposed by State law or other provisions of the County Code or any uncodified ordinance; (ii) all of the businesses are subject to the same tax rate, or, if subject to different tax rates, the licensee agrees to be taxed on all businesses at the highest rate; and (iii) the taxpayer agrees to supply any information the Director of Finance may require concerning the nature of the several businesses and their gross receipts.

- D. *When license requirements waived.* Notwithstanding the foregoing, the license requirement is waived for any business with gross receipts not exceeding \$25,000.00.

State law reference-Va. Code § 58.1-3703.1.

Sec. 8-201 When license application and license tax are due; penalties.

Each person subject to a license tax shall apply for a license and pay the license tax as follows:

- A. *When license application is due.* Each person subject to a license tax shall apply for a license prior to beginning business if he was not subject to licensure in the County on or before January 1 of the license year, or no later than March 1 of the license year if he had been issued a license for the preceding year. The application shall be on forms prescribed by the Director of Finance.
- B. *When license tax is due.* The tax shall be paid with the license application in the case of any license tax not based on gross receipts. If the tax is measured by the gross receipts of the business, the tax shall be paid on or before June 15 of the license year; provided that each motor vehicle dealer who separately states the amount of the license tax applicable to each sale of a motor vehicle and adds the tax to the sales price of the motor vehicle shall pay the tax on or before the twentieth day of the month following the close of each calendar quarter.
- C. *Extensions.* The Director of Finance may grant an extension of time in which to file an application for a license, for reasonable cause. The extension may be conditioned upon the timely payment of a reasonable estimate of the appropriate tax; the tax is then subject to adjustment to the correct tax at the end of the extension, together with interest from the due date until the date paid and, if the estimate submitted with the extension is found to be unreasonable under the circumstances, with a penalty of 10 percent of the portion paid after the due date.
- D. *Penalty for failure to timely file an application or pay the license tax.* The Director of Finance will impose a penalty for failure to timely file an application or pay the license tax as follows:
1. *When late penalty imposed.* A penalty of 10 percent of the tax may be imposed by the Director of Finance upon the failure of any person to file an application or the failure to pay the tax by the appropriate due date. The Director of Finance shall impose only the late filing penalty if both the application and license tax payment are late; provided that the Director may impose both penalties if the Director determines that the taxpayer has a history of noncompliance. In the case of an assessment of additional tax made by the Director of Finance, if the application and, if applicable, the return were made in good faith and the understatement of the tax was not due to any fraud, reckless, or intentional disregard of the law by the taxpayer, the Director shall not impose a late payment penalty with the additional tax. If any assessment of tax by the Director of Finance is not paid within 30 days, the Director may impose a 10 percent late payment penalty.
 2. *When late penalty not imposed.* If the failure to file or pay was not the fault of the taxpayer, the Director of Finance shall not impose a late penalty, or if imposed, shall be abated by the official who assessed them. In order to demonstrate lack of fault, the taxpayer must show that he acted responsibly and that the failure was due to events beyond his control.
 - a. *Acted responsibly defined.* "Acted responsibly" means that: (i) the taxpayer exercised the level of reasonable care that a prudent person would exercise under the circumstances in determining the filing obligations for the business; and (ii) the taxpayer undertook significant steps to avoid or mitigate the failure, such as requesting appropriate extensions (where applicable), attempting to prevent a foreseeable impediment, acting to remove an impediment once it occurred, and promptly rectifying a failure once the impediment was removed or the failure discovered.
 - b. *Events beyond the taxpayer's control defined.* "Events beyond the taxpayer's control" include, but are not limited to, the unavailability of records due to fire or other casualty; the unavoidable absence (e.g., due to death or serious illness) of the person with the sole responsibility for tax compliance; or the taxpayer's reasonable reliance in good faith upon erroneous written information from the Director who was aware of the relevant facts relating to the taxpayer's business when he provided the erroneous information.
- E. *Interest on late payments.* The Director of Finance shall charge interest on the late payment of the tax from the due date until the date paid without regard to fault or other reason for the late payment. Whenever an assessment of additional or omitted tax by the Director is found to be erroneous, all

interest and any penalties charged and collected on the amount of the assessment found to be erroneous shall be refunded together with interest on the refund from the date of payment or the due date, whichever is later. Interest shall be paid on the refund of any tax collected pursuant to this article from the date of payment or due date, whichever is later, whether attributable to an amended return or other reason. Interest on any refund shall be paid at the same rate charged under Virginia Code § 58.1-3916.

1. *When interest does not accrue.* No interest shall accrue on an adjustment of estimated tax liability to actual liability at the conclusion of a base year.
2. *When interest not refunded or charged.* No interest shall be refunded or charged on a late payment, provided the refund or the late payment is made not more than 30 days from the date of the payment that created the refund or the due date of the tax, whichever is later.

State law reference-Va. Code § 58.1-3703.1.

Sec. 8-202 Situs of gross receipts.

The situs of gross receipts is determined as follows:

- A. *General rule.* When the license tax is measured by gross receipts, the gross receipts included in the taxable measure shall be only those gross receipts attributed to the exercise of a privilege subject to licensure at a definite place of business within this County. If activities conducted outside of a definite place of business, such as during a visit to a customer location, the gross receipts shall be attributed to the definite place of business from which the activities are initiated, directed, or controlled. The situs of gross receipts for different classifications of business shall be attributed to one or more definite places of business or offices as follows:
 1. *Contractors.* The gross receipts of a contractor shall be attributed to the definite place of business at which his services are performed, or if his services are not performed at any definite place of business, then the definite place of business from which his services are directed or controlled, unless the contractor is subject to the provisions of Virginia Code § 58.1-3715.
 2. *Retailers or wholesalers.* The gross receipts of a retailer or wholesaler shall be attributed to the definite place of business at which sales solicitation activities occur, or if sales solicitation activities do not occur at any definite place of business, then the definite place of business from which sales solicitation activities are directed or controlled; however, a wholesaler or distribution house subject to a license tax measured by purchases shall determine the situs of its purchases by the definite place of business at which or from which deliveries of the purchased goods, wares, and merchandise are made to customers. Any wholesaler who is subject to a license tax in two or more localities and who is subject to multiple taxation because the localities use different measures, may apply to the Department of Taxation for a determination as to the proper measure of purchases and gross receipts subject to license tax in each locality.
 3. *Businesses renting tangible personal property.* The gross receipts of a business renting tangible personal property shall be attributed to the definite place of business from which the tangible personal property is rented or, if the property is not rented from any definite place of business, then to the definite place of business at which the rental of the property is managed.
 4. *Services.* The gross receipts from the performance of services shall be attributed to the definite place of business at which the services are performed or, if not performed at any definite place of business, then to the definite place of business from which the services are directed or controlled.
- B. *Apportionment.* If the licensee has more than one definite place of business and it is impractical or impossible to determine to which definite place of business gross receipts should be attributed under the general rule, the gross receipts of the business shall be apportioned between the definite places of businesses on the basis of payroll. Gross receipts shall not be apportioned to a definite place of business unless some activities under the applicable general rule in subsection (A) occurred at, or were controlled from, the definite place of business. Gross receipts attributable to a definite place of business in another locality shall not be attributed to the County solely because the other locality does not impose a tax on the gross receipts attributable to the definite place of business in the other locality.

- C. *Agreements.* The Director of Finance may enter into agreements with any other locality concerning the manner in which gross receipts are apportioned among definite places of business. However, the sum of the gross receipts apportioned by the agreement shall not exceed the total gross receipts attributable to all of the definite places of business affected by the agreement.
1. *Apportionment agreement when methodology applied by localities could result in taxes on more than 100 percent of taxpayer's gross receipts.* Upon being notified by a taxpayer that its method of attributing gross receipts is fundamentally inconsistent with the method of the County or one or more other localities in which the taxpayer is licensed to engage in business and that the difference has, or is likely to, result in taxes on more than 100 percent of its gross receipts from all locations in the affected localities, the Director shall make a good faith effort to reach an apportionment agreement with the other localities involved.
 2. *Advisory opinion may be requested if apportionment agreement not reached.* If an agreement cannot be reached, either the Director or the taxpayer may seek an advisory opinion from the Department of Taxation pursuant to Virginia Code § 58.1-3701; notice of the request shall be given to the other party.
 3. *Judicial relief may be sought if apportionment agreement not reached.* Notwithstanding Virginia Code § 58.1-3993, when a taxpayer demonstrates to a court that the County and one or more localities have assessed taxes on gross receipts that may create a double assessment within the meaning of Virginia Code § 58.1-3986, the court shall enter any orders pending resolution of the litigation as may be necessary to ensure that the taxpayer is not required to pay multiple assessments even though it is not then known which assessment is correct and which is erroneous.
State law reference-Va. Code § 58.1-3703.1

Sec. 8-203 Extensions for assessments and collections.

Assessments and collections may be extended as follows:

- A. *Extension to assess by agreement.* Where, before the expiration of the time prescribed for the assessment of any license tax imposed pursuant to this chapter, both the Director of Finance and the taxpayer have consented in writing to its assessment after time prescribed, the tax may be assessed at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.
- B. *Extension to assess because of fraud or failure to apply.* Notwithstanding Virginia Code § 58.1-3903, the Director of Finance shall assess the local license tax omitted because of fraud or failure to apply for a license for the current license year and the six preceding license years.
- C. *Extension to collect when assessment period extended or stayed.* The period for collecting any local license tax shall not expire: (i) prior to the period specified in Virginia Code § 58.1-3940; (ii) two years after the date of assessment if the period for assessment has been extended pursuant to this section; (iii) two years after the final determination of an appeal for which collection has been stayed pursuant to County Code § 8-204(A); or (iv) two years after the final decision in a court application pursuant to Virginia Code § 58.1-3984 or a similar law for which collection has been stayed, whichever is later.

State law reference-Va. Code § 58.1-3703.1.

Sec. 8-204 Administrative Appeals to the Director of Finance.

Any person assessed with a license tax as a result of an appealable event as defined in this section may file an administrative appeal (an "appeal") of the assessment with the Director of Finance. The taxpayer may also file an appeal of the classification applicable to the taxpayer's business, including whether the business properly falls within a business license subclassification established by the County, with the Director of Finance. Any appeal must be filed in good faith. Any appeal is also subject to the following:

- A. *When the appeal must be filed.* The taxpayer shall file an appeal of an assessment within one year after the last day of the tax year for which the assessment is made, or within one year after the date of the appealable event, whichever is later. The taxpayer may file an appeal of the classification applicable to the taxpayer's business at any time; provided that the appeal of the classification of the business shall not apply to any license year for which the Tax Commissioner has previously issued a

final determination relating to any license fee or license tax imposed upon the taxpayer's business for the year; and further provided that any appeal of the classification of a business shall in no way affect or change any limitations period prescribed by law for appealing an assessment.

- B. *Contents of the appeal.* The appeal must be in writing and sufficiently identify the taxpayer, the tax periods covered by the challenged assessments or classification, the amount in dispute, the remedy sought, each alleged error in the assessment or classification, the grounds upon which the taxpayer relies, and any other facts relevant to the taxpayer's contention.
- C. *Conference and request for additional information.* The Director may hold a conference with the taxpayer if requested by the taxpayer, or require submission of additional information and documents, an audit or further audit, or other evidence deemed necessary for a proper and equitable determination of the appeal. The assessment placed at issue in the appeal shall be deemed prima facie correct. The Director shall undertake a full review of the taxpayer's claims and issue a written determination to the taxpayer setting forth the facts and arguments in support of his decision.
- D. *Notice of right of appeal and procedures.* Every assessment made by the Director pursuant to an appealable event shall include or be accompanied by a written explanation of the taxpayer's right to file an appeal and the specific procedures to be followed in the County, the name and address to which the appeal should be directed, an explanation of the required content of the appeal, and the deadline for filing the appeal. To facilitate appeals of the classification applicable to a taxpayer's business, the County shall maintain on its website the specific procedures to be followed in the County to appeal the classification and the name and address to which the appeal should be directed.
- E. *Suspension of collection activity during appeal.* Provided a timely and complete appeal is filed, collection activity with respect to the amount in dispute relating to any assessment by the Director shall be suspended until he issues a final determination, unless the Director: (i) determines that collection would be jeopardized by delay as defined in this section; (ii) determines that the taxpayer has not responded to a request for relevant information after a reasonable time; or (iii) determines that the appeal is frivolous as defined in this section. Interest shall accrue in accordance with County Code § 8-201(E), but no further penalty shall be imposed while collection activity is suspended.
- F. *Procedure in event of nondecision.* Any taxpayer whose appeal to the Director has been pending for more than one year without the issuance of a final determination may, upon not less than 30 days' written notice to the Director, elect to treat the appeal as denied and appeal the assessment or classification of the taxpayer's business to the Tax Commissioner in accordance with the provisions of County Code § 8-205. The Tax Commissioner shall not consider an appeal filed pursuant to this section if he finds that the absence of a final determination by the Director of Finance was caused by the willful failure or refusal of the taxpayer to provide information requested and reasonably needed by Director to make his determination.
- G. *Terms defined.* For purposes of this division:
 - 1. *Amount in dispute*, when used with respect to taxes due or assessed, means the amount specifically identified in the appeal or application for judicial review as disputed by the party filing such appeal or application.
 - 2. *Appealable event* means an increase in the assessment of a license tax payable by a taxpayer, the denial of a refund, or the assessment of a license tax where none previously was assessed, arising out of the Director of Finance's: (i) examination of records, financial statements, books of account, or other information for the purpose of determining the correctness of an assessment; (ii) determination regarding the rate or classification applicable to the licensable business; (iii) assessment of a license tax when no return has been filed by the taxpayer; or (iv) denial of an application for correction of an erroneous assessment attendant to the filing of an amended application for a license. An appealable event includes a taxpayer's appeal of the classification applicable to a business, including whether the business properly falls within a business license subclassification established by the County, regardless of whether the taxpayer's appeal is in conjunction with an assessment, examination, audit, or any other action taken by the County.
 - 3. *Frivolous* means a finding, based on specific facts, that the party asserting the appeal is unlikely to prevail upon the merits because the appeal is: (i) not well grounded in fact; (ii) not warranted by existing law or a good faith argument for the extension, modification, or reversal of existing law; (iii) interposed for an improper purpose, such as to harass, to cause unnecessary delay in

the payment of tax or a refund, or to create needless cost from the litigation; or (iv) otherwise frivolous.

4. *Jeopardized by delay* means a finding, based upon specific facts, that a taxpayer designs to: (i) depart quickly from the County; (ii) remove his property therefrom; (iii) conceal himself or his property therein; or (iv) do any other act tending to prejudice, or to render wholly or partially ineffectual, proceedings to collect the tax for the period in question.

State law reference-Va. Code § 58.1-3703.1.

Sec. 8-205 Administrative appeal to the Tax Commissioner.

Any person assessed a license tax, or who received a determination from the Director of Finance, in an administrative appeal pursuant to County Code § 8-204 that is adverse to the position asserted by the taxpayer in that appeal, may appeal the assessment or determination to the Tax Commissioner.

- A. *When the appeal must be filed.* The appeal shall be filed with the Tax Commissioner within 90 days after the date of the determination by the Director.
- B. *Contents of the appeal.* The appeal shall be in a form as the Tax Commissioner may prescribe.
- C. *Procedure.* The taxpayer shall serve a copy of the appeal upon the Director of Finance. The Tax Commissioner shall permit the Director to participate in the proceedings, and shall issue a determination to the taxpayer within 90 days after receipt of the taxpayer's application, unless the taxpayer and the Director are notified that a longer period will be required. The appeal shall proceed in the same manner as an application pursuant to Virginia Code § 58.1-1821. The Tax Commissioner, pursuant to Virginia Code § 58.1-1822, may issue an order correcting the assessment or correcting the license classification or subclassification of the business and the related license tax or fee liability.
- D. *Suspension of collection activity during appeal.* On receipt of a notice of intent to file an appeal to the Tax Commissioner under subsection (C), the Director shall suspend collection activity with respect to the amount in dispute relating to any assessment until a final determination is issued by the Tax Commissioner, unless the Director of Finance: (i) determines that collection would be jeopardized by delay as defined in this division; (ii) determines, or is advised by the Tax Commissioner, that the taxpayer has not responded to a request for relevant information after a reasonable time; or (iii) determines that the appeal is frivolous as defined in this division. Interest shall accrue in accordance with the provisions of County Code § 8-201(E), but no further penalty shall be imposed while collection activity is suspended. The requirement that collection activity be suspended shall cease unless an appeal pursuant to this section is filed and served on the necessary parties within 30 days after the notice of the appeal is served on the Director pursuant to subsection (C).
- E. *Implementing the determination of the Tax Commissioner.* Promptly upon receipt of the final determination by the Tax Commissioner in an appeal under this section, the Director of Finance shall take those steps necessary to calculate the amount of tax owed by or refund due to the taxpayer consistent with the Tax Commissioner's determination and shall provide that information to the taxpayer in accordance with the provisions of this section.
 1. *When specific amount of tax is due.* If the determination of the Tax Commissioner states a specific amount of tax due, the Director shall certify the amount and issue a bill to the taxpayer for the amount due, together with interest accrued and penalty, if any is authorized by this division, within 30 days after the date of the determination of the Tax Commissioner.
 2. *When specific amount of refund is due.* If the determination of the Tax Commissioner states a specific amount of refund due, the Director shall certify the amount and issue a payment to the taxpayer for the amount due, together with interest accrued pursuant to this division, within 30 days after the date of the determination of the Tax Commissioner.
 3. *When specific amount of tax due is not stated, or Director required to undertake a new or revised assessment.* If the determination of the Tax Commissioner does not state a specific amount of tax due, or otherwise requires the Director to undertake a new or revised assessment that will result in an obligation to pay a tax that has not previously been paid in full, the Director shall promptly commence the steps necessary to undertake the new or revised assessment, and provide that assessment to the taxpayer within 60 days after the date of the determination of the Tax Commissioner, or within 60 days after receipt from the taxpayer of any additional information

requested or reasonably required under the determination of the Tax Commissioner, whichever is later. The Director shall certify the new assessment and issue a bill to the taxpayer for the amount due, together with interest accrued and penalty, if any is authorized by this division, within 30 days after the date of the new assessment.

4. *When specific amount of refund due is not stated, or Director required to undertake a new or revised assessment.* If the determination of the Tax Commissioner does not state a specific amount of refund due, or otherwise requires the Director to undertake a new or revised assessment that will result in an obligation by the County to make a refund of taxes previously paid, the Director shall promptly commence the steps necessary to undertake a new or revised assessment or to determine the amount of refund due in the case of a correction to the license classification or subclassification of the business, and provide the assessment or determination to the taxpayer within 60 days after the date of the determination of the Tax Commissioner, or within 60 days after receipt from the taxpayer of any additional information requested or reasonably required under the determination of the Tax Commissioner, whichever is later. The Director shall certify the new assessment or refund amount and issue a refund to the taxpayer for the amount of tax due, together with interest accrued, within 30 days after the date of the new assessment or determination of the amount of the refund.

Sec. 8-206 Judicial review of determination of Tax Commissioner.

After the Tax Commissioner issues a final determination pursuant to County Code § 8-205, the taxpayer or the Director of Finance may apply to the appropriate circuit court for judicial review of the determination, or any part thereof, pursuant to Virginia Code § 58.1-3984. In any judicial proceeding to review the determination of the Tax Commissioner, the burden is on the party challenging the determination, or any part thereof, to show that the ruling of the Tax Commissioner is erroneous with respect to the part challenged. Neither the Tax Commissioner nor the Department of Taxation shall be made a party to an application to correct an assessment merely because the Tax Commissioner has ruled on it. In addition:

- A. *Suspending payment of disputed amount of tax due upon taxpayer's notice of intent to initiate judicial review.* On receipt of a notice of intent to file an application for judicial review pursuant to this section and Virginia Code § 58.1-3984, and upon payment of the amount of the tax relating to any assessment by the Director that is not in dispute together with any penalty and interest then due with respect to the undisputed portion of the tax, the Director shall further suspend collection activity while the court retains jurisdiction unless the court, upon appropriate motion after notice and an opportunity to be heard, determines that: (i) the taxpayer's application for judicial review is frivolous, as defined in this division; (ii) collection would be jeopardized by delay, as defined in this division; or (iii) suspending collection would cause substantial economic hardship to the County. For purposes of determining whether substantial economic hardship to the County would arise from suspending collection activity, the court shall consider the cumulative effect of then-pending appeals filed within the County by different taxpayers that allege common claims or theories of relief.
 1. *When court may require taxpayer to pay amount in dispute, or portion thereof, or provide surety.* Upon a determination that the appeal is frivolous, that collection may be jeopardized by delay, or that suspending collection would result in substantial economic hardship to the County, the court may require the taxpayer to pay the amount in dispute or a portion thereof, or to provide surety for payment of the amount in dispute in a form acceptable to the court.
 2. *When suspending collection activity is not required.* Suspending collection activity is not required if the application for judicial review fails to identify with particularity the amount in dispute or the application does not relate to any assessment by the Director.
 3. *When the requirement to suspend collection activity ceases.* The requirement that collection activity be suspended shall cease unless an application for judicial review pursuant to Virginia Code § 58.1-3984 is filed and served on the necessary parties within 30 days after service of the notice of intent to file the application.
 4. *When the requirement to suspend collection activity does not apply.* The requirement to suspend collection activity does not apply to any appeal of a license tax that is initiated by the direct filing of an action pursuant to Virginia Code § 58.1-3984 without prior exhaustion of the appeals provided by County Code §§ 8-204 and 8-205.
- C. *Suspending payment of disputed amount of refund due upon County's notice of intent to initiate judicial review.* The Director's obligation to pay any refund determined to be due pursuant to the

determination of the Tax Commissioner of an appeal pursuant to County Code § 8-205 is suspended if the County serves upon the taxpayer, within 60 days after the date of the determination of the Tax Commissioner, a notice of intent to file an application for judicial review of the Tax Commissioner's determination pursuant to Virginia Code § 58.1-3984 and pays to the taxpayer the amount of the refund not in dispute, including tax and accrued interest. Payment of the refund shall remain suspended while the court retains jurisdiction unless the court, upon appropriate motion after notice and an opportunity to be heard, determines that the County's application for judicial review is frivolous, as defined in this division.

1. *When suspending refund activity is not required.* Suspending refunding activity is permitted if the County's application for judicial review fails to identify with particularity the amount in dispute.
 2. *When the requirement to suspend the obligation to refund ceases.* The requirement to suspend the obligation to make a refund ceases unless an application for judicial review pursuant to Virginia Code § 58.1-3984 is filed and served on the necessary parties within 30 days after service of the notice of intent to file the application.
- D. *Accrual of interest on unpaid amount of tax.* Interest shall accrue in accordance with the provisions of County Code § 8-201(E), but no further penalty shall be imposed while collection action is suspended.

State law reference-Va. Code § 58.1-3703.1.

Sec. 8-207 Rulings.

Any taxpayer or authorized representative of a taxpayer may request a written ruling from the Director of Finance regarding the application of the license tax to a specific situation. In addition, the taxpayer or authorized representative may request a written ruling from the Director regarding the classification applicable to the taxpayer's business, including whether the business properly falls within a business license subclassification established by the County.

- A. *Information provided by the taxpayer.* Any person requesting a ruling must provide all facts relevant to the situation at issue and may present a rationale for the basis of an interpretation of the law most favorable to the taxpayer.
- B. *When ruling may be invalidated.* Any misrepresentation, or any change in the applicable law or the factual situation as presented in the ruling request, invalidates the ruling issued.
- C. *When ruling may be revoked.* The Director may revoke or amend a ruling prospectively if: (i) there is a change in the law, a court decision, or the guidelines issued by the Department of Taxation upon which the ruling was based; or (ii) the Director notifies the taxpayer of a change in the policy or interpretation upon which the ruling was based.
- D. *Effect of good faith reliance on invalidated ruling.* Any person who acts on a written ruling which later becomes invalid shall be deemed to have acted in good faith during the period in which such ruling was in effect.

State law reference-Va. Code § 58.1-3703.1.

Sec. 8-208 Recordkeeping and audits.

Each person subject to a license tax shall maintain and produce records as provided herein:

- A. *Maintenance.* Each person shall maintain sufficient records, including books of account and other information to enable the Director of Finance to verify the correctness of the tax paid for the license years assessable or to enable the Director to ascertain what was the correct amount of tax that was assessable for each of those years.
 1. *Additional records for trailer camps or parks.* Each trailer camp or park, or the manager thereof, shall maintain a registration book and shall register all trailers using, occupying, or present in, the trailer camp or park, which book shall be available for inspection at all times. The term "trailer camp or park" means any site, lot, field, or tract of land upon which is located one or more trailers, or is held out for the location of any trailer, and shall include any building, structure, tent vehicle, or enclosure used or intended for use as a part of the equipment for the trailer camp or park.

2. *Separate records and accounts for each business.* Each person engaged in two or more businesses which are subject to more than one rate or computed on more than one basis shall maintain separate records and accounts for each ~~such~~ business.

- B. *Production.* All records, books of accounts, and other information required by subsection (A) to be maintained shall be open to inspection and examination by the Director in order to allow him to establish whether a particular receipt is directly attributable to the taxable privilege exercised within the County. The Director shall provide the person with the option to conduct the audit in the person's local business office, if the records are maintained there. If the records are maintained outside the County, the person shall send copies of the appropriate records and books to the Director upon demand.
- C. *Retention period.* All records, books of accounts, and other information required to be maintained pursuant to this section shall be retained for a period of five years after the license year for which the records, books of account, and other information pertain.

(3-15-73; § 8; 3-10-82; 5-11-83; 4-20-88; Ord. 3-20-91; Ord. 96-11(1), 11-13-96, § 11-13; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-76; Code 1988, § 11-76; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3703.1(A)(9).

Division 3. License Application, Issuance, and Revocation

Sec. 8-300 License application.

Each person required to obtain a license shall submit a written application to the Director of Finance and shall pay the applicable license fee or license tax.

- A. *Application form and contents.* The application shall be submitted on a license application form provided by the Director of Finance. The application shall state the person's correct name and trade name, if any, the correct physical address and mailing address, if different, the nature of the business to be pursued, and the place where the business will be pursued. The application shall also contain any other information required by the Director. The application shall be properly and fully executed by the applicant.
- B. *Sworn statement from applicant.* If the license tax is based upon the gross receipts or (in the case of wholesalers or wholesale merchants) purchases of the business to be licensed, the Director of Finance shall require a sworn statement from the applicant of the amount of such gross receipts or (in the case of wholesalers or wholesale merchants) purchases, except in the case of a beginning business as provided in County Code § 8-402.

(3-15-73, § 4; Ord. 96-11(1), 11-13-96, § 11-6; Code 1988, § 11-6; Ord. 98-A(1), 8-5-98)
(3-15-73, § 5; Ord. 96-11(1), 11-13-96, § 11-7; Code 1988, § 11-7; Ord. 98-A(1), 8-5-98, § 8-202)

State law reference--Va. Code § 58.1-3703.1(A)(2)(a).

Sec. 8-301 Prerequisites to issuance of license.

The Director of Finance shall not issue a license to an applicant pursuant to this article until the applicant has produced satisfactory evidence that all delinquent business license, real estate, personal property, meals, transient occupancy, severance, and admissions taxes owed by the business to the County which have been properly assessed by the County against the applicant have been paid.

(3-15-73, § 13; Ord. 96-11(1), 11-13-96, §§ 11-4.1, 11-20; Code 1988, § 11-20; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3700.

Sec. 8-302 Privilege of engaging in business may be exercised only by person licensed.

Each license issued pursuant to this article confers a personal privilege to engage in business, and the privilege may be exercised only by the persons licensed.

(3-15-73, § 20; Ord. 96-11(1), 11-13-96, § 11-5; Code 1988, § 11-5; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3700.

Sec. 8-303 Retaining and showing license or license receipt; providing subcontractor information.

Each license or license receipt issued shall be presented or displayed as provided herein:

- A. *Retaining and showing the license receipt; generally.* Each person who obtains a license shall keep the license receipt issued by the Director of Finance in a convenient place. The person shall show the license receipt when required to do so by any authorized enforcement officer of the County.
- B. *Showing license and providing subcontractor information; contractors, electrical contractors, plumbers, steam fitters, building wreckers, developers, speculative builders.* Each person who is a contractor, electrical contractor, plumber, steam fitter, building wrecker, developer, or speculative builder who proposes to do work in the County for which a license is required by this article, or pursuant to a contract let by a department, bureau, or office of the County, shall, upon making application for the license or upon the award of the contract, show to the proper County official the license issued pursuant to this article authorizing him to engage in the business for the license year, or in which the contract is awarded, and shall provide to that official a list of his subcontractors and the amounts of those subcontracts. If any of the subcontracts have not been closed or awarded at the time of applying for the license required by this article or the award of the contract, he shall furnish the list in writing immediately upon awarding the subcontract or contracts.

(3-15-73, § 5; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-11; Code 1967, § 11-13; 4-21-76; 3-10-82; Ord. 8-11-93; Ord. 96-11(1), 11-13-96, § 11-21; Code 1988, § 11-21; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3703.1.

Sec. 8-304 Revocation of license.

The Director of Finance may revoke any license issued pursuant to this article upon the failure of the licensed person to comply with any requirement of this article. When the Director revokes a license, there shall be no refund of any license fee or tax already paid.

(3-15-73; § 13, 66; Ord. 96-11(1), 11-13-96, §§ 11-19, 11-20; Code 1988, § 11-20; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3700.

Division 4. Determining Gross Receipts

Sec. 8-400 Reporting gross receipts or purchases.

Each person subject to a license tax shall report the amount of gross receipts or (in the case of wholesalers or wholesale merchants) purchases as provided herein:

- A. *Reporting due by March 1; generally.* Except as provided in subsection (B), each person whose license is measured by gross receipts or (in the case of wholesalers or wholesale merchants) purchases shall report to the Director of Finance, not later than March 1 of the license year, the amount of his gross receipts or (in the case of wholesalers or wholesale merchants) purchases for the preceding license year.
- B. *Reporting due following each calendar quarter; certain motor vehicle dealers.* Each motor vehicle dealer who separately states the amount of the license tax applicable to each sale of a motor vehicle and adds such tax to the sales price of the motor vehicle shall report to the Director on or before the twentieth day of the month following the close of each calendar quarter his gross receipts, trade-in allowances, and taxes collected from the sale of motor vehicles.

(3-15-73; § 8; 3-10-82; 5-11-83; 4-20-88; Ord. 3-20-91; Ord. 96-11(1), 11-13-96, § 11-13; Code 1988, § 11-13; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3703.1.

Sec. 8-401 Estimated gross receipts or purchases because of failure to report.

If a person fails to report the amount of his gross receipts or to supply other requested information as provided herein, the Director of Finance shall estimate the taxpayer's gross receipts or (in the case of

wholesalers or wholesale merchants) purchases on the basis of the best evidence he can obtain, and shall make an assessment on the basis of that determination.

(3-15-73; § 8; 3-10-82; 5-11-83; 4-20-88; Ord. of 3-20-91; Ord. 96-11(1), 11-13-96, § 11-13; Code 1988, § 11-13; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3903.

Sec. 8-402 Estimated gross receipts or purchases for beginning business.

Each person beginning a business which is subject to a license tax pursuant to this article that is based in whole or in part on gross receipts or (in the case of wholesalers or wholesale merchants) purchases shall estimate the amount of the gross receipts he will receive or (in the case of wholesalers or wholesale merchants) the purchases he will make between the date of beginning business and the end of the then current license year, and his license tax for the then current year shall be computed on that estimate.

- A. *Amending the estimate.* The Director of Finance may, at any time he determines appropriate, require any person to amend his estimate of gross receipts or (in the case of wholesalers or wholesale merchants) purchases.
- B. *Correcting an erroneous estimate.* The Director may require any person who provides an erroneous estimate of gross receipts or (in the case of wholesalers or wholesale merchants) purchases to correct it.
- C. *Credit when overestimate.* The Director shall provide to each person who overestimates gross receipts or (in the case of wholesalers or wholesale merchants) purchases a credit upon his license tax payable the following year.

(3-15-73, § 9; Ord. 96-11(1), 11-13-96, § 11-9; Code 1988, § 11-9; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3703.1.

Sec. 8-403 Amounts excluded from gross receipts.

For purposes of determining a license tax, gross receipts shall not include any exclusion or deduction listed in Virginia Code § 58.1-3732, and shall be subject to all limitations of Virginia Code § 58.1-3732.2.

(3-15-83, § 65; 6-13-73; 5-15-75; 4-21-76; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-18; Ord. 97-11(1), 5-7-97, § 11-18; Code 1988, § 11-18; Ord. 98-A(1), 8-5-98; Ord. 07-8(1), 10-3-07, effective 1-1-08)

State law reference--Va. Code §§ 58.1-3732, 58.1-3732.2.

Sec. 8-404 Amounts deducted from gross receipts or purchases.

For purposes of determining a license tax, the following shall be deducted from a person's gross receipts or (in the case of wholesalers or wholesale merchants) purchases:

- A. *Definite place of business in another locality.* The gross receipts or (in the case of wholesalers or wholesale merchants) purchases attributable to any definite places of business of the person in any other locality.
- B. *Exclusions for nonprofit organizations.* Those receipts, contributions, and membership dues for nonprofit organizations excluded from local license taxation pursuant to Virginia Code § 58.1-3703(C)(18).

(3-15-83, § 65; 6-13-73; 5-15-75; 4-21-76; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-18; Ord. 97-11(1), 5-7-97, § 11-18; Code 1988, § 11-18; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code §§ 58.1-3708(B), 58.1-3732.

Division 5. License Tax and License Fee

Sec. 8-500 Levy of license tax.

For each and every year beginning with January 1 of each year and ending December 31 following, unless otherwise expressly excepted in this article, and until otherwise changed, an annual license tax is hereby levied on each person who is: (i) required to obtain a license; and (ii) whose gross receipts in the County in a license year from a business subject to licensure are equal to or greater than \$100,000.00. The Director of Finance shall collect the annual license tax.

(3-15-73, § 3; Ord. 96-11(1), 11-13-96, § 11-3; Code 1988, § 11-3; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3703(A)

Sec. 8-501 License fee.

Each person who is required to obtain a license but not required to pay a license tax based on gross receipts or (in the case of wholesalers or wholesale merchants) purchases, shall pay a license fee of \$50.00. The license fee must be paid with the license application.

(Ord. 96-11(1), 11-13-96, § 11-4.2; Code 1988, § 11-4.2.; Ord. 98-A(1), 8-5-98; Ord. 16-8(1), 7-13-16)

State law reference-Va. Code § 58.1-3703(A).

Sec. 8-502 Collection fees on delinquent license tax.

The collection fees provided in Chapter 15 shall apply to each person chargeable pursuant to this chapter having delinquent taxes or other delinquent charges.

(Ord. 94-11(2), 11-2-94; Ord. 96-11(1), 11-13-96, § 11-22.1; Code 1988, § 11-22.1; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3958.

Division 6. Correcting Tax Assessments

Sec. 8-600 Omitted license taxes.

The Director of Finance shall list and assess omitted license taxes pursuant to Virginia Code § 58.1-3903.

(3-15-73, §§ 16, 18, 19; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-15; Code 1988, § 11-15; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3903.

Sec. 8-601 Correcting an erroneous assessment.

The Director of Finance shall correct any erroneous license tax assessments pursuant to Virginia Code § 58.1-3981.

(3-15-73, § 17; 4-21-76; 4-13-88; Ord. 96-11(1), 11-13-96, § 11-16; Code 1988, § 11-16; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3981.

Sec. 8-602 Correcting an assessment based on estimated gross receipts or purchases.

Each person subject to County Code § 8-402 who provides an estimate of gross receipts or (in the case of wholesalers or wholesale merchants) purchases is obligated to correct the estimate when actual gross receipts or (in the case of wholesalers or wholesale merchants) purchases are available. The Director of Finance shall adjust the person's estimated tax liability to actual liability at the conclusion of the base year, and assess the person with any additional license tax found to be due after the end of the base year, and shall at the same time correct the estimate for the then current license year, until a full year of operation has been completed.

(3-15-73, § 9; Ord. 96-11(1), 11-13-96, § 11-9; 3-15-73, § 7; 4-21-76; 3-10-82; 4-13-88; 4-20-88; Ord. 3-20-91; Ord. 94-11(9), 8-3-94; Ord. 96-11(1), 11-13-96, § 11-12; Code 1988, § 11-12; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3703.1.

Sec. 8-603 Refund of license tax if business terminated.

Any person whose license tax is based on gross receipts or (in the case of wholesalers or wholesale merchants) purchases shall be entitled to a refund if the person goes out of business before the end of the current license year, subject to Virginia Code § 58.1-3710 and all of the following:

- A. *License tax based on gross receipts or purchases for preceding year.* The license tax for the current license year shall be based on gross receipts or (in the case of wholesalers or wholesale merchants) purchases obtained throughout the preceding calendar or fiscal year.
- B. *Going out of business not connected with violation of law.* The reason for going out of business is connected in any manner with the violation of any State law or local ordinance or of the violation of any rules and regulations made pursuant thereto.
- C. *When interest on refund allowed.* A person is entitled to interest on the refund of a license tax pursuant to this section, provided that the refund is made not more than 30 days after: (i) the date of the payment that created the source of refund; or (ii) the date of the person's application for a refund, whichever is later. Interest on the refund shall be paid at the rate of 10 percent per year.
- D. *County may apply refund to other indebtedness.* If a person seeking a refund is indebted to the County or any department or office thereof, or is indebted to any State constitutional office of the County for a local levy, the refund, or so much the refund as is necessary, shall first be applied to such indebtedness.

(3-15-73, § 17; 4-21-76; 4-13-88; Ord. 96-11(1), 11-13-96, § 11-16; Code 1988, § 11-16; Ord. 98-A(1), 8-5-98; Ord. 17-8(2), 8-2-17)

State law reference--Va. Code § 58.1-3703.1.

Division 7. Schedule of Taxes

Sec. 8-700 Bondsmen.

Each person who, for compensation, enters into any bond or bonds for others, whether as a principal or surety, shall obtain a revenue license in the amount of \$150.00, which shall not be prorated or transferred. Except as otherwise provided in this section, bondsmen's licenses shall be subject to Virginia Code § 58.1-3724.

(Ord. 96-11(1), 11-13-96, § 11-31; Code 1988, § 11-31; Ord. 98-A(1), 8-5-98; Ord. 07-8(1), 10-3-07, effective 1-1-08)

State law reference--Va. Code §§ 58.1-3724

Sec. 8-701 Savings institutions and State-chartered credit unions.

Each savings institution or State-chartered credit union having its main office in the County is subject to a license tax of \$50.00.

(3-15-73, § 46; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-32; Code 1988, § 11-32; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3730.

Sec. 8-702 Contractors.

Each contractor, as defined in Virginia Code § 58.1-3714, is subject to a license tax as follows:

- A. *Amount.* The license tax is \$0.16 for each \$100.00 of gross receipts from the business conducted during the preceding fiscal or calendar year. The gross receipts shall include all of the work done by the contractor, whether it was done by contract, subcontract, day labor, or time and material.
- B. *When license tax or license fee paid to another locality; exemption and exceptions.* Each contractor who has paid a local license tax or license fee to another locality in which his principal office or branch office is located is exempt from obtaining a license and from paying the applicable license tax

or fee to this the County, as provided in County Code §§ 8-500 and 8-501, for conducting business within the County unless:

1. *Amount of business in County exceeds \$25,000 but is less than \$100,000.* The amount of business done by the contractor in the County exceeds \$25,000.00 but is less than \$100,000.00, in which case the contractor is subject to the license fee provided in County Code § 8-501; or
2. *Amount of business in County is equal to or greater than \$100,000.* The amount of business done by the contractor in the County is equal to or greater than \$100,000.00, in which case the contractor is subject to the license tax provided in County Code § 8-500 at the rate established in subsection (A). The amount of business done in the other locality in which the license tax or fee is paid may be deducted by the person from the gross receipts reported to this County.

C. *Reporting.* The Director of Finance is authorized to require periodic reports as he deems necessary of all persons claiming exemption under subsection (B).

(3-10-82; Ord. 96-11(1), 11-13-96, § 11-55; Code 1967, § 44-14; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-58; Code 1988, §§ 11-55, 11-58; Ord. 98-A(1), 8-5-98; Ord. 16-8(1), 7-13-16)

State law reference-Va. Code §§ 58.1-3706(A)(1), 58.1-3714, 58.1-3715.

Sec. 8-703 Pawnbrokers; limitation on number of licenses issued in County.

The Director of Finance shall not issue licenses for the operation of more than 10 pawnshops in the County. The Director shall notify the County Sheriff of each license issued for a pawnshop.

(3-15-73, § 38; 4-13-88; Ord. 96-11(1), 11-13-96, § 11-40; Code 1988, § 11-40; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 54.1-4000.

Sec. 8-704 Public service corporations.

Each telephone, telegraph, water, heat, light, or power company (except electric suppliers, gas utilities and gas suppliers as defined in Virginia Code § 58.1-400.2 and pipeline distribution companies as defined in Virginia Code § 58.1-2600) is subject to a license tax of one-half of one percent on the gross receipts of the company accruing from sales to the ultimate consumer in the County, subject to allowable deductions provided by State law. The charges for long distance telephone calls shall not be included in gross receipts of any telephone company for purposes of license taxation.

(3-10-82; Ord. 96-11(1), 11-13-96, § 11-46.1; Code 1988, § 11-46.1; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3731.

Sec. 8-705 Amusement machines.

A license tax of \$200 is hereby imposed for the operation of ten or more coin-operated amusement machines. For the operation of less than ten coin-operated amusement machines, a license tax of \$100 is hereby imposed on the operator. The term "amusement operator" shall be as defined in and limited by Virginia Code 58.1-3720. Notwithstanding the situs requirements of Virginia Code § 58.1-3707, the license tax is imposed on the amusement operator when his coin-operated machines are located in this County. In addition:

- A. *Gross receipts tax imposed.* A gross receipts tax is hereby imposed on any amusement operator, as defined in Virginia Code § 58.1-3720, on the share of the receipts actually received by the operator from coin machines operated in the County, subject to the limitations in Virginia Code § 58.1-3706.
- B. *Exemption.* The license tax imposed by this section does not apply to any coin-operators exempt under Virginia Code § 58.1-3721.

State law reference-Va. Code §§ 58.1-3720, 58.1-3721.

Sec. 8-706 Carnivals and circuses.

Each carnival or circus is subject to a license tax of \$500.00 per day of operation; provided that each circus or carnival which is sponsored by a local nonprofit organization operated for charitable and benevolent purposes is subject to a license tax of \$25.00 per day of operation.

- A. *When license tax is to be paid.* The license tax shall be paid in full when the carnival or circus applies for a license for all of the days the carnival or circus will operate in the County.
- B. *Amateur carnivals and circuses not subject to license tax; license required.* Each carnival or circus which is produced, operated, or owned primarily by amateurs who are residents of the County or of the City of Charlottesville, and the gross income of which inures exclusively to the benefit of a school, church, or fire department, or of any locally sponsored nonprofit organization operated for charitable and benevolent purposes, shall not be subject to any license tax. However, the carnival or circus shall apply for and receive a license pursuant to this chapter.
- C. *Amusement rides included within scope of license.* Any license issued pursuant to this section includes the operation of ferris wheels, merry-go-rounds, and other amusement rides.

(10-17-68; 2-18-71; 4-21-76; 11-14-79; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-49; Code 1988, § 11-49; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3728.

Sec. 8-707 Fortunetellers, clairvoyants and practitioners of palmistry or phrenology.

Each person who, for compensation, pretends to tell fortunes or assume to act as a clairvoyant or to practice palmistry or phrenology, is deemed a fortune-teller, and is subject to a license tax of \$500.00 per year. Any person who engages in business as a fortune-teller without the license required shall be guilty of a Class 3 misdemeanor.

(Code 1967, § 11-6; Ord. 96-11(1), 11-13-96, § 11-51; Code 1988, § 11-51; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3726.

Sec. 8-708 Peddlers and itinerant merchants.

Each peddler or itinerant merchant is subject to a license tax of \$500.00 per year; provided that each peddler or itinerant merchant who sells or offers for sale in person or by their employees meats, milk, butter, eggs, poultry, game, vegetable, fruits, or other edible family supplies of a perishable and edible nature is subject to a license tax of \$50.00 per year. Except as otherwise provided in this section, Virginia Code §§ 58.1-3717 and 58.1-3719 apply.

(3-15-73, § 33; 4-13-88; Ord. of 3-20-91; Ord. 96-11(1), 11-13-96, § 11-60; Code 1988, § 11-60; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3717.

Sec. 8-709 Show and sale.

Each person engaged in show and sale is subject to a license tax as follows:

- A. *Seven day period.* Each person engaged in a show and sale for an unspecified number of shows and sales within a seven day period is subject to a license tax of \$50.00.
- B. *Thirty day period.* Each person engaged in a show and sale for an unspecified number of shows and sales within a 30 day period is subject to a license tax of \$150.00.
- C. *Three hundred sixty-five day period.* Each person engaged in a show and sale for an unspecified number of shows and sales within a 365 day period is subject to a license tax of \$600.00.
- D. *Sponsorship.* Any County resident, County business, or nonprofit community organization may act as a sponsor for a show and sale after obtaining the required license.
- E. *License is in lieu of itinerant merchant's license.* A license issued for a show and sale is in lieu of an itinerant merchant's license which would be otherwise required of any seller who participated in the show and sale under the sponsorship of a person or organization described in subsection (D).

- F. *Show and sale defined.* For purposes of this article, the term “show and sale” means an offering of goods at a specific location by exhibitors who do not have established places of business in the County and who would otherwise be classified as itinerant merchants.

(9-10-80; Ord. 96-11(1), 11-13-96, § 11-60.1; Code 1988, § 11-60.1; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3717.

Sec. 8-710 Peddlers at wholesale.

Each peddler at wholesale is subject to the same license tax rate as imposed under County Code § 8-714 on a wholesale merchant selling similar goods, wares, or merchandise in the County at one definite place of business. Except as otherwise provided in this section, Virginia Code §§ 58.1-3718 and 58.1-3719 apply to peddlers at wholesale.

(3-15-73, § 39; 4-13-88; Ord. 3-20-91; Ord. 96-11(1), 11-13-96, § 11-62; Code 1988, § 11-62; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3718.

Sec. 8-711 Financial, real estate, and professional services.

Each person engaged in a financial, real estate, or professional service is subject to a license tax of \$0.58 for each \$100.00 of gross receipts.

Financial, real estate, and professional services include, but are not limited to, those services identified in 23 VAC 10-500-390, 23 VAC 10-500-430, and 23 VAC 10-500-450, respectively.

(Ord. 96-11(1), 11-13-96, § 11-65; Ord. 97-11(1), 5-7-97, § 11-65; Code 1988, § 11-65; Ord. 98-A(1), 8-5-98)

State law reference--Va. Code § 58.1-3706(A)(3); 23 VAC 10-500-380, 390, 430, 450.

Sec. 8-712 Repair, personal, business, and other services.

Each person engaged in a repair, personal, business, or other service is subject to a license tax of \$0.36 for each \$100.00 of gross receipts.

- A. *Classification includes any services not financial, real estate, or professional.* Any services that are not classified as financial, real estate, or professional are classified as “repair, personal, business, and other services”.
- B. *Services within this classification.* Repair, personal, business, and other services include, but are not limited to, those services listed in 23 VAC 10-500-500.

(3-15-73, §§ 39.1, 53; 4-21-76; 3-10-82; 11-14-84; 4-13-88; Ord. 96-11(1), 11-13-96, § 11-66; Code 1988, § 11-66; Ord. 98-A(1), 8-5-98; Ord. 00-8(1), 10-11-00; Ord. 17-8(1), adopted 6-14-17, effective 8-1-17)

State law reference--Va. Code §§ 58.1-3706; 23 VAC 10-500-500.

Sec. 8-713 Retail sales.

Except as provided in subsection (A) and in Virginia Code § 58.1-3706(E), each person engaged as a retailer or retail merchant is subject to a license tax of \$0.20 for each \$100.00 of gross receipts.

- A. *Direct retail sales; lower rate.* Each person engaged as a retailer or retail merchant is subject to a license tax of \$0.10 for each \$100.00 of gross receipts for direct retail sales.
- B. *Direct retail sale defined.* For purposes of this section, a “direct retail sale” means a retail sale made to a remote buyer ordering by telephone, internet, or mail, in which the item(s) sold is/are shipped by common carrier or by the U.S. Postal Service.

(3-15-73, § 55; 4-21-76; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-68; Code 1988; § 11-68; Ord. 98-A(1), 8-5-98; Ord. 06-8(1), adopted 5-3-06, effective 1-1-07; Ord. 07-8(1), adopted 10-3-07, effective 1-1-08; Ord. 17-8(2), 8-2-17)

State law reference-Va. Code § 58.1-3706(A)(2).

Sec. 8-714 Wholesale sales.

Except as provided in Virginia Code § 58.1-3703(C) each person engaged as a wholesaler or wholesale merchant is subject to a license tax of five cents for each \$100.00 of purchases.

(3-15-73, § 56; 3-10-82; Ord. 96-11(1), 11-13-96, § 11-69; Code 1988, § 11-69; Ord. 98-A(1), 8-5-98)

State law reference-Va. Code § 58.1-3716.

Sec. 8-715 Renting houses, apartments, or commercial property.

Each person engaged in the business of renting houses, apartments or commercial property in the County is subject to a license tax of \$0.20 for each \$100.00 of gross receipts from the rental of all commercial establishments, apartment units, or dwelling units. ~~B.~~ For purposes of this section, the following definitions apply:

- A. *Business of renting houses and apartments defined.* "Business of renting houses and apartments" means the rental of a building, or portion thereof, designed exclusively for residential occupancy, including one-family, two-family and multiple-family dwellings, but not including hotels, boardinghouses, rooming houses, or other facilities offering guest rooms rented out for continuous occupancy for fewer than thirty (30) consecutive days.
- B. *Dwelling units defined.* "Dwelling units" means one or more rooms in a dwelling house or apartment designed for occupancy by one family for living purposes and having cooking facilities.

(3-15-73, § 61; 5-15-75; Ord. 96-11(1), 11-13-96, § 11-71; Code 1988, § 11-71; Ord. 98-A(1), 8-5-98; Ord. 17-8(1), adopted 6-14-17, effective 8-1-17)

State law reference-Va. Code § 58.1-3703(C)(7).

Sec. 8-716 Federal research and development contractors.

Each person, person, firm, or corporation designated as the principal or prime contractor receiving identifiable federal appropriations for research and development services as defined in § 31.205-18 (a) of the Federal Acquisition Regulation in the areas of: (i) computer and electronic systems; (ii) computer software; (iii) applied sciences; (iv) economic and social sciences; and (v) electronic and physical sciences in the County is subject to a license tax of three cents per \$100.00 of the federal funds received in payment of the contracts upon documentation provided by the person, firm, or corporation to the Director of Finance confirming the applicability of this section.

(Ord. 16-8(1), 7-13-16)

State law reference-Va. Code § 58.1-3706(D)(1).

Article 2. Other Licenses

Sec. 8-800 Alcoholic beverages.

Pursuant to and subject to Virginia Code § 4.1-205, a County license tax is hereby imposed on persons licensed by the Virginia Alcoholic Beverage Control Board to manufacture, bottle, or sell alcoholic beverages in the County, except for temporary licenses authorized by Virginia Code § 4.1-211.

A. *Tax rates.* The following annual tax rates shall apply:

1. *Distiller's license.* For each distiller's license, if more than 5,000 gallons but not more than 36,000 gallons manufactured during such year, \$750.00; if more than 36,000 gallons manufactured during such year, \$1,000.00; and no license shall be required for any person who manufactures not more than 5,000 gallons of alcohol or spirits or both during the license year.
2. *Winery license.* For each winery license, \$50.00.

3. *Brewery license.* For each brewery license, if not more than 500 barrels of beer manufactured during the year in which the license is granted, \$250.00, and if more than 500 barrels of beer manufactured during the year in which the license is granted, \$1,000.00.
4. *Beer bottler's license.* For each beer bottler's license, \$500.00.
5. *Wholesale beer license.* For each wholesale beer license, \$75.00.
6. *Wholesale wine license.* For each wholesale wine license, \$50.00.
7. *Retail wine and beer license.* For each retail on-premises wine and beer license for a hotel, restaurant, or club, and for each retail off-premises wine and beer license, \$37.50.
8. *Retail beer license.* For each retail on-premises beer license for a hotel, restaurant or club, and for each retail off-premises beer license, \$25.00.
9. *Fruit distiller's license.* For each fruit distiller's license, \$500.00.
10. *Mixed beverage restaurant license.* For each mixed beverage restaurant license, including restaurants located on the premises of and operated by hotels or motels, or other persons, the tax is:
 - a. \$200.00 for areas seating 50 to 100.
 - b. \$350.00 for areas seating 100 to 150 persons.
 - c. \$500.00 for areas seating more than 150 persons.
 - d. \$350.00 for private, nonprofit clubs operating a restaurant located on the premises of those clubs.
- B. *State license required for County license to issue.* No County license shall be issued pursuant to this chapter to any person who does not hold or secure simultaneously the proper State license.
- C. *Beer defined.* For purposes of this section, the term "beer" is defined as it is in Virginia Code § 4.1-100.

(3-15-73, § 25; 4-21-76; Ord. 96-11(1), 11-13-96, § 11-27; Code 1988, § 11-27; Ord. 98-A(1), 8-5-98; Ord. 14-8(1), 9-3-14; Ord. 15-8(1), 7-1-15; Ord. 16-8(1), 7-13-16)

State law reference-Va. Code §§ 4.1-205, 4.1-233.

Sec. 8-801 Going-out-of-business sales.

Any person who is advertising or conducting a sale for the purpose of discontinuing a retail business, or is modifying the word "sale" in any advertisement with the words "going out of business" or any other words which tend to insinuate that the retail business is to be discontinued and the merchandise liquidated, must first obtain a special sale permit from the Director of Finance pursuant to Virginia Code § 18.2-223, and must comply with Virginia Code § 18.2-224. The fee for each special sale permit is \$65.00.

State law reference-Va. Code § 18.2-223 and § 18.2-224.

LOCAL (SECTION 3) COUNTY BUSINESS AND EMPLOYMENT PLAN

ATTACHMENT B

1. The *County of Albemarle* designates as its Local (Section 3) County Business and Employment Project Area the County of Albemarle.
2. The *County of Albemarle*, its contractors, and designated third parties shall in utilizing Community Improvement Grant (CIG) funds utilize businesses and lower income residents of the Local (Section 3) County in carrying out all activities, to the greatest extent feasible.
3. In awarding contracts for construction, non-construction, materials, and supplies the *County of Albemarle*, its contractors, and designated third parties shall take the following steps to utilize businesses which are located in or owned in substantial part by persons residing in the Local (Section 3) County are:
 - (a) The *County of Albemarle* shall identify the contracts required to conduct the CIG activities.
 - (b) The *County of Albemarle* shall identify through various and appropriate sources including:

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the business concerns within the Local (Section 3) County which are likely to provide construction contracts, non-construction contracts, materials, and services which will be utilized in the activities funded through the CIG.
 - (c) The identified contractors and suppliers shall be included on bid lists used to obtain bids, quotes or proposals for work or procurement contracts which utilize CIG funds.
 - (d) To the greatest extent feasible the identified business and any other project area business concerns shall be utilized in activities which are funded with CIGs.
4. The *County of Albemarle* and its contractors and subcontractors shall take the following steps to encourage the hiring of lower income persons residing in the Local (Section 3) County:
 - (a) The *County of Albemarle* in consultation with its contractors (including design professionals) shall ascertain the types and number of positions for both trainees and employees which are likely to be used to conduct CIG activities.

- (b) The *County of Albemarle* shall advertise through the following sources

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the availability of such positions with the information on how to apply.

- (c) The *County of Albemarle*, its contractors, and subcontractors shall be required to maintain a record of inquiries and applications by project area residents who respond to advertisements, and shall maintain a record of the status of such inquiries and applications.
- (d) To the greatest extent feasible, the *County of Albemarle*, its contractors, and subcontractors shall hire lower income project area residents in filling training and employment positions necessary for implementing activities funded by CIGs.
5. In order to document compliance with the above affirmative actions and Section 3 of the *Housing and Community Development Act of 1968*, the *County of Albemarle* shall keep, and obtain from its contractors and subcontractors, *Registers of Contractors, Subcontractors and Suppliers* and *Registers of Assigned Employees* for all activities funded by CIGs. Such listings shall be completed and shall be verified by site visits and employee interviews, crosschecking of payroll reports and invoices, and through audits if necessary.

**RESOLUTION TO APPROVE SPECIAL EXCEPTIONS
TO MODIFY AND WAIVE OUTDOOR LIGHTING REQUIREMENTS
FOR B201900219AI MONTICELLO HIGH SCHOOL STADIUM LIGHTS**

WHEREAS, the Owner of Tax Map Parcel 09100-00-00-00200 (the "Property") submitted a request for two special exceptions in conjunction with B201900219AI Monticello High School Stadium lights to waive the outdoor lighting standards requiring the use of full cutoff luminaires for the proposed outdoor lighting at an athletic facility, and to modify (increase) the maximum permissible height for proposed poles supporting outdoor luminaires at an athletic facility, as shown on the pending plans under review by the County's Department of Community Development.

NOW, THEREFORE, BE IT RESOLVED that, upon consideration of the foregoing, the Memorandum prepared in conjunction with the special exception requests and the attachments thereto, including staff's supporting analysis, and all of the factors relevant to the special exceptions in Albemarle County Code §§ 18-4.17.5 and 18-33.49, the Albemarle County Board of Supervisors hereby approves the special exceptions for B201900219AI Monticello High School Stadium lights as described above, subject to the condition(s) attached hereto.

* * *

B201900219AI Monticello High School Stadium Lights – Special Exception Conditions

1. The maximum permissible height of the poles supporting outdoor luminaires at the Monticello High School athletic facility shall be eighty (80) feet.
2. All outdoor lighting shall meet the specifications included on the Illumination Summary sheet provided by Musco Lighting dated December 7, 2018.

Attachment A

Ranking Order of ACE Applicants from FY18-19

(20 points are needed to qualify for ACE Funding)

Enrollment Date: October 31st, 2018

<u>Applicant</u>	<u>Tax Map</u>	<u>Acres</u>	<u>Tourism</u>	<u>Points</u>	<u>Status</u>
J.D. Land Holdings (Keene)	TM 113, Parcel 11A	300.00 acres	no	38.30	eligible
Edelberg, Zach (Barboursville)	TM 37, Parcel 5B3	18.00 acres	yes	24.69	eligible
	TM 37, Parcel 5B5	53.58 acres			
	Total	71.58 acres			
Harlow, Larry (Old Lynchburg Road)	TM 89, Parcel 87	49.69 acres	no	20.00	eligible
<hr/>					
Rudeen Land Trust (Buck Mountain)	TM 17, Parcel 35F	28.19 acres	no	32.94	<i>withdrawn</i>
	TM 17, Parcel 35F2	2.01 acres			
	TM 17, Parcel 39	14.35 acres			
	Total	44.55 acres			
Camp Holiday Trails (Ragged Mountain Reservoir)	TM 75, Parcels 47C	70.38 acres	yes	26.22	<i>ineligible</i>
McKie, Martin (Keswick)	TM 81, Parcel 11D	32.20 acres	yes	10.16	<i>ineligible</i>
Totals	6 properties	568.40 acres			

Notes:

- 1) Tourism funds (the hotel tax) are available for properties with "tourism value", which is determined by the presence of specific elements from the ranking evaluation criteria that have tourism value, including: contains historic resources or lies in a historic district; lies in the primary Monticello watershed; adjoins a Virginia scenic highway, byway or entrance corridor; lies on a state scenic river; provides mountaintop protection.
- 2) Over the last few years, easements have typically been 20-35% of appraised land value depending on location, suitability for development, and retained building and development rights.

**RESOLUTION APPROVING AN AGREEMENT BETWEEN
THE COUNTY OF ALBEMARLE, THE ALBEMARLE COUNTY
ECONOMIC DEVELOPMENT AUTHORITY, AND
POTTER'S CRAFT, LLC, dba POTTER'S CRAFT CIDER.**

WHEREAS, the Board finds it is in the best interest of the County to enter into an Agreement with the Albemarle County Economic Development Authority and Potter's Craft, LLC, dba Potter's Craft Cider, to support the local expansion of Potter's Craft, LLC's operation, which is expected to lead to the creation of new local jobs and the purchase of local and state-wide agricultural and forestal products.

NOW, THEREFORE, BE IT RESOLVED that the Albemarle County Board of Supervisors hereby authorizes the County Executive to execute an Agreement between the County of Albemarle, the Albemarle County Economic Development Authority, and Potter's Craft, LLC, dba Potter's Craft Cider, to support the expansion of Potter's Craft, LLC's operation, once the Agreement has been approved as to substance and form by the County Attorney.

* * *

**RESOLUTION TO APPROVE SPECIAL EXCEPTIONS
FOR SP 2018-19 GREENFIELD TERRACE**

WHEREAS, the Developer of Greenfield Terrace submitted an application for a special use permit to build 33 multifamily residential dwelling units in a new 39,000 square foot three-story building on Tax Map Parcels 04500-00-00-15700 and 04500-00-00-15800 (the "Property," located in a commercial zoning district) (SP 2018-19); and

WHEREAS, Albemarle County Code § 18-21.7(c) requires the maintenance of a 20-foot undisturbed buffer zone for properties located in a commercial zoning district that are adjacent to any residential or rural areas district; and

WHEREAS, the applicant requested a special exception in conjunction with SP 2018-19 to waive the 20-foot buffer requirement for the area on the Property that is adjacent to TMP 04500-00-00-09400, property that is owned by the County, is zoned residential, and is currently undeveloped; and

WHEREAS, the applicant also requested a special exception to modify the setback requirements set forth in County Code § 18-4.20 for property that is zoned commercial to the setback requirements set forth in County Code § 18-4.19 for property that is zoned residential.

NOW, THEREFORE, BE IT RESOLVED that, upon consideration of the foregoing, the executive summary and staff report prepared in conjunction with the application, all of the factors relevant to the special exception in County Code §§ 18-21.7(c) and 18-33.49, and the information provided at the Board of Supervisors' meeting, the Albemarle County Board of Supervisors hereby approves the special exceptions as set forth above, subject to the condition attached hereto.

* * *

SDP 2018-19 Greenfield Terrace Special Exception Condition

1. Disturbance of the buffer shall be limited to the property line between the Property and Tax Map Parcel 04500-00-00-09400 as shown on the Conceptual Plan titled "Greenfield Terrace Apartments: Site Plan," prepared by Powe Studio Architects, with the latest revision date of January 7, 2019.

**RESOLUTION TO APPROVE
SP 2018-19 GREENFIELD TERRACE**

WHEREAS, the Developer of Greenfield Terrace submitted an application for a special use permit to build 33 multifamily residential dwelling units in a new 39,000 square foot three-story building on Tax Map Parcels 04500-00-00-15700 and 04500-00-00-15800, and the application is identified as SP201800019 Greenfield Terrace ("SP 2018-19"); and

WHEREAS, on March 19, 2019, after a duly noticed public hearing, the Albemarle County Planning Commission recommended approval of SP 2018-19 with staff-recommended conditions; and

WHEREAS, on April 17, 2019, the Albemarle County Board of Supervisors held a duly noticed public hearing on SP 2018-19.

NOW, THEREFORE, BE IT RESOLVED that, upon consideration of the foregoing, the staff report prepared for SP 2018-19 and all of its attachments, the information presented at the public hearing, any written comments received, and the factors relevant to a special use permit in Albemarle County Code §§ 18-23.2.2.9 and 18-33.40, the Albemarle County Board of Supervisors hereby approves SP 2018-19, subject to the conditions attached hereto.

* * *

**SP-2018-19 Greenfield Terrace
Special Use Permit Conditions**

1. Development of the use shall be in general accord with the Conceptual Plan titled "Greenfield Terrace Apartments: Site Plan," prepared by Powe Studio Architects, with the latest revision date of January 7, 2019, and narrative title "Greenfield Terrace Apartments: Special Use Permit Application to Albemarle County" (hereafter "Narrative"), dated January 11, 2019, as determined by the Director of Planning and the Zoning Administrator. To be in general accord with the Conceptual Plan, development shall reflect the following major elements within the development essential to the design of the development and described in the Narrative:
 - a. Multifamily building
 - b. Location of parking area
 - c. Location of buffer
2. A minimum of 15% of the dwelling units permitted with the density allowed as standard level conventional development in County Code § 18-18.3 shall be affordable housing units. These affordable units shall not count toward any affordable housing density bonus applied for pursuant to County Code § 18-18.4.3 at final site plan stage.
3. As part of the final site plan review and approval, the parking lot serving the multifamily units shall be screened from the adjacent townhomes to the satisfaction of the agent.

**RESOLUTION TO APPROVE
SP 2019-01 GREENFIELD TERRACE AMENDMENT**

WHEREAS, the Developer of Greenfield Terrace submitted an application for a special use permit to remove Tax Map Parcel 04500-00-00-15800 from the special use permit that was previously approved (SP 2000-74), and the application is identified as SP201900001 Greenfield Terrace Amendment ("SP 2019-01); and

WHEREAS, on March 19, 2019, after a duly noticed public hearing, the Albemarle County Planning Commission recommended approval of SP 2019-01 with staff-recommended conditions; and

WHEREAS, on April 17, 2019, the Albemarle County Board of Supervisors held a duly noticed public hearing on SP 2019-01.

NOW, THEREFORE, BE IT RESOLVED that, upon consideration of the foregoing, the staff report prepared for SP 2019-01 and all of its attachments, the information presented at the public hearing, any written comments received, and the factors relevant to a special use permit in Albemarle County Code § 18-33.40, the Albemarle County Board of Supervisors hereby approves SP 2019-01.

ORDINANCE NO. 19-15(1)

AN ORDINANCE TO AMEND CHAPTER 15, TAXATION, OF THE CODE OF THE COUNTY OF ALBEMARLE, VIRGINIA

BE IT ORDAINED By the Board of Supervisors of the County of Albemarle, Virginia, that Chapter 15, Taxation, is hereby amended as follows:

By Amending:

- 15-501 Tax in lieu of probate tax.
- 15-600 Definitions.
- 15-900 Definitions.

By Amending and Renaming:

- 15-200 Retail sales tax imposed; amount.
- 15-201 Administration and collection by the State Tax Commissioner.
- 15-300 Recordation tax imposed; amount.
- 15-400 Definitions and computation.
- 15-401 Imposition of county bank franchise tax imposed; amount.
- 15-500 Tax on probate of wills or grants of administration imposed; amount.
- 15-502 Administration and Collection, payment to director of finance.
- 15-601 Consumer utility tax imposed; amount.
- 15-602 Utility bills; monthly and other periodic billing.
- 15-901 Transient occupancy tax imposed; amount of tax.
- 15-905 Preservation of Preserving records.

By Amending and Renumbering/Renaming:

- | <u>Old</u> | <u>New</u> | |
|------------|------------|---------------------------------------------------------------------------------------------------------------------------------|
| 15-100 | 15-101 | Payment of taxes; penalty; interest. <u>When taxes are due.</u> |
| | 15-103 | <u>Penalties.</u> |
| | 15-104 | <u>Interest.</u> |
| | 15-108 | <u>Applicability of article.</u> |
| 15-101 | 15-105 | Payment of administrative costs and collection of fees <u>Fees to cover the cost of collecting delinquent taxes.</u> |
| 15-102 | 15-106 | Erroneous assessments. |
| 15-104 | 15-107 | Use of credit card <u>commercially acceptable means to pay in payment of taxes.</u> |
| 15-604 | 15-603 | Duties of seller generally <u>Collecting and remitting the tax.</u> |
| 15-605 | 15-604 | Records to be kept by seller <u>Duty of seller to keep complete records; inspection of records.</u> |
| 15-606 | 15-605 | Extension of time for filing return. |
| 15-607 | 15-606 | Exemptions from article. |
| 15-609 | 15-607 | Forms for reports, etc. |
| 15-700 | 15-705 | Purpose. |
| 15-701 | 15-706 | Administration. |
| 15-702 | 15-707 | Definitions. |
| 15-703 | 15-708 | <u>Exemption for certain elderly and disabled persons.</u> |
| 15-704 | 15-709 | Persons eligible for <u>an</u> exemption. |
| 15-705 | 15-710 | Amount of exemption. |
| 15-706 | 15-711 | Procedure for claiming for <u>to claim the</u> exemption. |
| 15-707 | 15-712 | Change in status nullifying exemption; exception. |
| 15-800 | 15-713 | Definitions. |
| 15-801 | 15-714 | Certain provisions of s State law applicable. |
| 15-802 | 15-715 | Applications for assessment By by the property owner. |
| 15-803 | 15-716 | Same-Processing; e Continuation of assessment, <u>revalidation etc.</u> ; fees. |
| 15-804 | 15-717 | Determinations to be made by local officers before assessment, <u>including minimum acreage requirements.</u> |
| 15-810 | 15-718 | Payment of roll-back tax; violations; penalties. |
| 15-906 | 15-904 | Duty of lodging provider when going out of business. |
| 15-907 | 15-905 | Enforcement; duty of d Director of f Finance. |
| 15-911 | 15-908 | Violations of article. |
| 15-1000 | 15-700 | Annual assessment of real estate. |
| 15-1001 | 15-701 | Assessment of new buildings substantially completed. |

15-1002	15-702	Time limits for appeals of real estate assessments <u>Deadlines for making objections and filing appeals; deadline for disposition of appeals.</u>
15-1003	15-703	Abatement of <u>real property taxes levied</u> levies on buildings razed, or destroyed or damaged by fortuitous happenings.
15-1100	15-800	Personal property tax imposed.
15-1101	15-802	Exemption of certain personal property from taxation.
15-1101.1	15-803	Exemption of farm animals, certain grains, agricultural products, farm machinery, farm implements and equipment from taxation.
15-1101.2	15-804	Separate classification of certain tangible personal property employed in a trade or business
15-1102	15-805	Motor vehicles, trailers, semitrailers, and boats; p <u>Proration of tangible personal property.</u>
15-1103	15-806	Personal property tax relief.
15-1200	15-1000	Definitions.
15-1201	15-1001	Levy of tax <u>Food and beverage tax imposed; amount.</u>
15-1207	15-1003	Preservation of <u>Preserving records.</u>
15-1208	15-1004	Duty of seller when going out of business.
15-1209	15-1005	Advertising payment or absorption of tax prohibited.
15-1210	15-1006	Enforcement; duty of director of finance <u>Additional duties of the Director of Finance.</u>
15-1214	15-1007	Violations of article.
15-1215	15-1008	Severability.
15-1300	15-1100	Charge imposed on certain property; exceptions.
15-1301	15-1101	Assessment and collection.
15-1500	15-1200	Definitions.
15-1501	15-1201	Levied <u>Short-term rental property tax imposed; amount.</u>
15-1503	15-1202	Collection, return and remittance of tax <u>Collecting and remitting the tax; returns.</u>
15-1505	15-1203	Penalty and interest.
15-1601	15-1300	Property exempt from taxation by classification.
15-1602	15-1301	Property exempt from taxation by designation.
15-1603	15-704	Exemptions from taxes on property for disabled veterans and surviving spouses of members of the armed forces killed in action; <u>Application for exemption.</u>
15-1700	15-1302	Definitions.
15-1701	15-1303	Tax e <u>Exemption of certified solar energy equipment and certified recycling equipment.</u>
15-1702	15-1304	Application generally.

By Combining:

15-902	Payment and collection of tax <u>Collecting and remitting the tax; reports.</u> <u>Combined into 15-902:</u>
15-903	Deduction for lodging provider.
15-904	Reports and remittances generally.
15-1204	Payment and collection of tax <u>Collecting and remitting the tax; reports.</u> <u>Combined into 15-1002:</u>
15-1206	Reports and remittances generally.

By Adding:

<u>15-100</u>	<u>Director of Finance; powers and duties to collect, administer, and enforce.</u>
<u>15-102</u>	<u>Statutory assessment of taxes.</u>
<u>15-801</u>	<u>Personal property tax returns.</u>

By Repealing:

15-103	Penalty for returned checks.
15-301	Collection and disposition; compensation for collection.
15-402	Filing of return and payment of tax.
15-403	Penalty upon bank for failure to comply.
15-608	Collection of tax.
15-610	Penalty; continuing violations; conviction not to excuse payment of tax.
15-708	Violation and penalty.
15-805	Valuation of real estate.
15-806	Changes in use of assessed real estate; roll-back taxes.
15-807	Separation of part of assessed real estate; contiguous real estate located in more than one locality.
15-808	Real estate taken by of eminent domain.
15-809	Removal of parcels from program if taxes delinquent.

- 15-908 Procedure upon failure to collect, report, etc.
- 15-909 Collection.
- 15-910 Penalty for late remittance or false return.
- 15-1202 Exemptions.
- 15-1203 Tips and service charges.
- 15-1205 Deduction for seller.
- 15-1211 Procedure upon failure to collect, report, etc.
- 15-1212 Collection.
- 15-1213 Penalty for late remittance or false return.
- 15-1502 Taxation of rental property that is not daily rental property.
- 15-1504 Procedure upon failure to collect, report or remit taxes.
- 15-1506 Exclusions and exemptions.
- 15-1507 Renter's certificate of registration.
- 15-1508 Criminal penalties for violation of article.
- 15-1703 Certification of solar energy equipment or recycling equipment.
- 15-1704 Determination of Exemption.
- 15-1705 Presumption of Value.

Article 1. Administration

Sec. 15-100 Director of Finance; powers and duties to collect, administer, and enforce.

The Director of Finance (also referred to in this chapter as the "Director") has the following powers and duties:

- A. *Collect taxes.* The Director has the power and the duty to collect the taxes imposed and levied under this chapter and shall cause the taxes collected to be paid into the general treasury for the County.
- B. *Administer and enforce chapter.* In administering and enforcing this chapter, the Director has all powers and duties conferred on: (i) directors of finance by general laws, including but not limited to Chapter 5, Title 15.2 of the Virginia Code (Virginia Code § 15.2-500 *et seq.*); and (ii) commissioners of revenue and treasurers by general laws, including but not limited to Chapters 31 and 39, Title 58.1 of the Virginia Code (Virginia Code §§ 58.1-3100 *et seq.*, and 58.1-3900 *et seq.*, respectively).

(Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 15.2-519 *et seq.*, § 58.1-3100 *et seq.*, and § 58.1-3900 *et seq.*

Sec. 15-101 When taxes are due.

Any taxes imposed pursuant to this chapter are due and owing as follows:

- A. *General assessments.* Taxes due and owing to the County for real estate, tangible personal property, machinery and tools, mobile homes, and public service corporations are due and payable in two installments. The first installment is due and payable on or before June 5 of the year the taxes are assessed. The second installment is due and payable on or before December 5 of the year the taxes are assessed.
- B. *Payment in whole.* Any taxpayer may pay the whole of the taxes assessed in one sum at any time, provided that any penalty and interest that may have accrued on the whole or any part thereof at the time of payment must be paid as part of the tax.
- C. *Supplemental assessments.* Supplemental tax assessments for real estate, tangible personal property, machinery and tools, mobile homes, and public service corporations are due and payable within 30 days of the billing date.

(8-10-77; 10-8-80; Ord. of 2-14-90; Ord. of 2-5-92; Ord. No. 95-8(2), 10-4-95; Code 1988, § 8-1.3; § 15-100, Ord. 98-A(1), 8-5-98; Ord. 16-15(1), 7-6-16; § 15-101, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3916.

Sec. 15-102 Statutory assessment of taxes.

If any person, whose duty it is so to do, shall fail or refuse to collect any tax imposed under this chapter or to make, within the time provided in this chapter, any return or remittance required in this chapter, the

Director of Finance shall proceed as he may deem best to obtain facts and information on which to base his estimate of the tax due.

As soon as the Director obtains facts and information upon which to base the assessment of any tax payable by any person who has failed or refused to collect any tax or to make any return or remittance, he shall proceed to determine and assess against that person any tax, penalty and interest provided for by this chapter and shall notify that person, by registered mail, sent to his last known place of address, of the total amount of any such tax, penalty and interest and the total amount thereof shall be payable within 10 days from the date of the notice.

In the event any such tax, penalty or interest is not paid within ten 10 days from the date of the notice, the Director shall proceed to collect any such tax, penalty or interest in accordance with Chapter 39 of Title 58.1 of the Code of Virginia (Virginia Code § 58.1-3900 *et seq.*).

(Ord. 19-15(1), 4-17-19)

State law reference--Va. Code § 58.1-3903

Sec. 15-103 Penalties.

The following penalties are imposed:

- A. *Failure to pay generally.* Except as provided in subsection (B), a penalty of 10 percent of the tax past due or \$10.00, whichever is greater, is imposed on all taxes remaining unpaid after the due date; provided, however, that the penalty shall not exceed the amount of the tax assessable. The penalty shall be imposed on the day after the tax is due and, once it is imposed, it becomes part of the tax.
- B. *Failure to remit excise taxes.* In the case of delinquent remittance of excise taxes on meals, lodging, or admissions collected from consumers, a penalty of: (i) 10 percent for the first month the taxes are past due, and 5% for each month thereafter, up to a maximum of 25 percent of the taxes collected but not remitted; or (ii) \$10.00, whichever is greater, is imposed on all taxes remaining unpaid after the due date; provided, however, that the penalty shall in no case exceed the amount of the tax assessable. The penalty shall be imposed on the day after the tax is due and, once it is imposed, it becomes a part of the tax.
- C. *Failure to file.* Any taxpayer who fails to file a return required under this chapter is subject to a penalty of 10 percent of the tax levied on the return or \$10.00, whichever is greater; provided, however, that the penalty shall not exceed the amount of the tax assessable. The penalty shall be imposed on the day after the return is due and, once it is imposed, it becomes a part of the tax.

(8-10-77; 10-8-80; Ord. of 2-14-90; Ord. of 2-5-92; Ord. No. 95-8(2), 10-4-95; Code 1988, § 8-1.3; § 15-100, Ord. 98-A(1), 8-5-98; Ord. 16-15(1), 7-6-16; § 15-103, Ord. 19-15(1), 4-17-19)

State law reference--Va. Code § 58.1-3916.

Sec. 15-104 Interest.

Interest at the rate of 10 percent per year shall apply on all unpaid taxes and penalties commencing the first day of the month following the month in which the taxes are due, and continuing until paid.

(8-10-77; 10-8-80; Ord. of 2-14-90; Ord. of 2-5-92; Ord. No. 95-8(2), 10-4-95; Code 1988, § 8-1.3; § 15-100, Ord. 98-A(1), 8-5-98; Ord. 16-15(1), 7-6-16; § 15-104, Ord. 19-15(1), 4-17-19)

State law reference--Va. Code § 58.1-3916.

Sec. 15-105 Fees to cover the cost of collecting delinquent taxes.

The following fees are imposed upon each person chargeable with delinquent taxes or other delinquent charges to cover the administrative costs and reasonable attorney's or collection agency's fees actually contracted for:

- A. *Collection, generally.* The attorney's or collection agency's fees shall not exceed 20 percent of the taxes or other charges so collected. The administrative costs are in addition to all penalties and interest, and are in the amount of \$30.00 for taxes or other charges collected after 30 or more days after notice of delinquent taxes or charges pursuant to Virginia Code § 58.1-3919 but before taking

any judgment with respect to the delinquent taxes or charges, and in the amount of \$35.00 for taxes or other charges collected after judgment.

- B. *Collection on a nuisance abatement lien.* If the collection activity is to collect on a nuisance abatement lien, the fee for administrative costs is \$150.00 or 25 percent of the cost, whichever is less; however, in no event shall the fee be less than \$25.00.
- C. *Applicability of Virginia Code § 58.1-3958.* Except as otherwise provided in this section, Virginia Code § 58.1-3958 applies to this section.

(Ord. of 11-2-94; Code 1988, § 8-1.5; § 15-101, Ord. 98-A(1), 8-5-98; Ord. 03-15(1), 11-5-03; § 15-106, Ord. 19-15(1), 4-17-19)

State law reference--Va. Code §§ 58.1-3916, 58.1-3958.

Sec. 15-106 Erroneous assessments.

If the Director of Finance may have made an erroneous assessment:

- A. *Investigation, exoneration, and refunds.* The Director, after diligent investigation and upon being satisfied that he has erroneously assessed a taxpayer with any local taxes shall, if the taxes have not been paid, exonerate the taxpayer from payment of the part of the amount that is erroneous, and if the taxes have been paid, shall refund to the taxpayer the amount erroneously paid together with any penalties and interest paid thereon.
- B. *Quarterly reports.* The Director shall make quarterly reports to the Board of Supervisors that itemize these refunds.
- C. *Applicability of Virginia Code § 58.1-3990.* Except as otherwise provided in this section, Virginia Code § 58.1-3990 applies to this section.

(11-3-76; 4-13-88; Ord. of 2-14-90; Ord. of 2-5-92; Ord. No. 94-8(4), 11-2-94; Code 1988, § 8-1.1; § 15-102, Ord. 98-A(1), 8-5-98; § 15-107, Ord. 19-15(1), 4-17-19)

State law reference-- Va. Code § 58.1-3990.

Sec. 15-107 Use of commercially acceptable means to pay.

The Director of Finance may accept payment of any amount due by any commercially acceptable means, including, but not limited to, checks, credit cards, debit cards, and electronic funds transfers, and may add to any amount due the amount charged to the County for accepting any payment by a means that incurs a charge to the County or the amount negotiated and agreed to in a contract with the County, whichever is less.

(10-2-85; Ord. of 2-5-92; Code 1988, § 8-1.4; § 15-104, Ord. 98-A(1), 8-5-98; § 15-108, Ord. 19-15(1), 4-17-19)

State law reference--Va. Code § 2.2-614.1.

Sec. 15-108 Applicability of article.

The provisions in this article do not alter or supersede any other provisions of State law or any County ordinance, the subject of which is not specifically addressed herein.

(8-10-77; 10-8-80; Ord. of 2-14-90; Ord. of 2-5-92; Ord. No. 95-8(2), 10-4-95; Code 1988, § 8-1.3; § 15-100, Ord. 98-A(1), 8-5-98; Ord. 16-15(1), 7-6-16; § 15-105, Ord. 19-15(1), 4-17-19)

State law reference--Va. Code § 58.1-3916.

Article 2. Retail Sales Tax

Sec. 15-200 Retail sales tax imposed; amount.

A local general retail sales tax is hereby imposed at the rate of one percent, to provide revenue for the general fund for the County. The tax shall be added to the rate of the State sales tax imposed by

Chapter 6, Title 58.1 of the Code of Virginia (Virginia Code § 58.1-600 *et seq.*) and the rules and regulations published with respect thereto.

(Code 1967, § 9-2; Code 1988, § 8-2; § 15-200, Ord. 98-A(1), 8-5-98; Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-605.

Sec. 15-201 Administration and collection by the State Tax Commissioner.

The local general retail sales tax imposed by this article shall be administered and collected by the State Tax Commissioner in the same manner and subject to the same penalties as provided for the State sales tax, with the adjustments required by Virginia Code § 58.1-628.2.

(Code 1967, § 9-3; Code 1988, § 8-3.; § 15-201, Ord. 98-A(1), 8-5-98; Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-605.

Article 3. Recordation Tax

Sec. 15-300 Recordation tax imposed; amount.

A County recordation tax in an amount equal to one-third of the amount of the State recordation tax collectable for the State is hereby imposed upon the first recordation of each taxable instrument; provided that:

- A. *When tax not imposed.* The recordation tax shall not be imposed on any instrument in which the State recordation tax is \$0.50.
- B. *Multijurisdictional parcels.* If a deed or other instrument conveys, covers, or relates to property located partly in the County and partly in another county or city, or in other counties or cities, the tax imposed under this section shall be computed only with respect to the property located in the County.
- C. *Applicability of Virginia Code § 58.1-3800 et seq.* Except as otherwise provided in this article, Article 1, Chapter 38, Title 58.1 of the Code of Virginia (Virginia Code § 58.1-3800 *et seq.*) applies to this section.

(Code 1967, § 9-4.; Code 1988, § 8-4; § 15-300, Ord. 98-A(1), 8-5-98; Ord. 19-15(1), 4-17-19)

State law reference-Va. Code §§ 58.1-814, 58.1-3800 to 58.1-3804.

Article 4. Bank Franchise Tax

Sec. 15-400 Definitions and computation.

The following apply to this article:

Bank has the same meaning as the word is defined in Virginia Code § 58.1-1201.

Net capital of any bank shall be computed pursuant to Virginia Code § 58.1-1205.

(5-14-80; Code 1988, § 8-7; § 15-400, Ord. 98-A(1), 8-5-98; Ord. 19-15(1), 4-17-19)

State law reference – Va. Code § 58.1-1200 *et seq.*

Sec. 15-401 Bank franchise tax imposed; amount.

A tax on net capital equaling 80 percent of the State rate of franchise tax set forth in Virginia Code § 58.1-1204 is hereby imposed on each bank located outside any incorporated town but otherwise within the boundaries of this County. If the bank also has offices that are located outside the County or within the corporate limits of any town within the County, the tax shall be apportioned as provided in Virginia Code § 58.1-1211.

(5-14-80; Code 1988, § 8-8; § 15-401, Ord. 98-A(1), 8-5-98; Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-1210 *et seq.*

Article 5. Tax on Probate of Wills or Grants of Administration

Sec. 15-500 Tax on probate of wills or grants of administration imposed; amount.

A tax equal to one-third of the amount of the State tax collectable for the State is hereby imposed on the probate of a will or the grant of administration.

(Code 1967, § 9-9; Code 1988, § 8-10; § 15-500, Ord. 98-A(1), 8-5-98; Ord. 19-15(1), 4-17-19)

State law reference--Authority of County to impose probate tax, Va. Code § 58.1-1718.

Sec. 15-501 Tax in lieu of probate tax.

A tax of \$25.00 is hereby imposed for the recordation of a list of heirs or an affidavit listing real estate owned by an intestate decedent. This tax is in addition to the State tax and fee imposed for recordation pursuant to Virginia Code § 58.1-1717.1.

(§ 15-501, Ord. 18-15(3), 10-4-17; Ord. 19-15(1), 4-17-19)

State law reference--Va. Code §§ 58.1-1718, 58.1-3805

Sec. 15-502 Administration and collection.

Except as otherwise provided by County Code §§ 15-501 and 15-502, Article 2, Chapter 38, Title 58.1 of the Virginia Code (Virginia Code § 58.1-3805 *et seq.*) applies to this article.

(Code 1967, § 9-10; Code 1988, § 8-11; § 15-502, Ord. 98-A(1), 8-5-98; Ord. 18-15(3), 10-4-17; Ord. 19-15(1), 4-17-19)

State law reference--Va. Code § 58.1-3806

Article 6. Consumer Utility Tax

Sec. 15-600 Definitions.

The following definitions apply to this article:

CCF means the volume of gas at standard pressure and temperature in units of 100 cubic feet.

Commercial means for use not defined as residential or industrial.

Industrial means for use in mining, manufacturing, or processing of raw materials. For the purposes of classifying electrical services, the demand load must be greater than 50kw based on the connected load for a new purchaser and a history of purchasers exceeding 50kw for 3 months out of a twelve-month period for an existing purchaser.

Kilowatt hours (kWh) delivered means 1000 watts of electricity delivered in a one-hour period by an electric provider to an actual purchaser, except that in the case of eligible customer-generators (sometimes called cogenerators) as defined in Virginia Code § 56-594, it means kWh supplied from the electric grid to the customer-generators, minus the kWh generated and fed back to the electric grid by the customer-generators.

Purchaser means every person who purchases a utility service.

Residential means for use by persons primarily for domestic purposes in buildings having single or multiple meters for electricity or natural gas and used as a single dwelling unit or in normal farming operations.

Seller means every person, whether a public service corporation or a municipality or private corporation, who sells or furnishes a utility service in the County.

Utility service means electric service and natural gas service furnished within the County.

(6-22-67, § 1; 6-20-68, § 1; Ord. No. 94-8(2), 11-2-94; Code 1988, § 8-12; § 15-600, Ord. 98-A(1), 8-5-98; Ord. 00-15(3), 10-4-00; Ord. 11-15(3), 7-6-11; Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3814.

Sec. 15-601 Consumer utility tax imposed; amount.

A tax for general purposes is hereby imposed upon each and every purchaser of utility services as set forth in this article in the following amounts:

- A. *Electrical Services - Residential.* On purchasers of electric service for residential purposes, the tax shall be in the amount of \$0.031283 per kWh for the first 128 kWh and \$0.000000 per kWh exceeding 128 kWh delivered monthly by a seller not to exceed \$4.00 per month.
- B. *Electrical Services - Commercial.* On purchasers of electric service for commercial purposes, the tax shall be in the amount of \$0.006161 per kWh for the first 48,693 kWh and \$0.001636 per kWh exceeding 48,693 kWh delivered monthly by a seller.
- C. *Electrical Services - Industrial.* On purchasers of electric service for industrial purposes, the tax shall be in the amount of \$0.005265 per kWh for the first 56,980 kWh and \$0.000934 per kW exceeding 56,980 kWh delivered monthly by a seller.
- D. *Gas Service - Residential.* On purchasers of natural gas service for residential purposes, the tax shall be \$1.25 per CCF for the first 1.6 CCF and \$0.00 per CCF exceeding 1.6 CCF delivered monthly by a seller.
- E. *Gas Service - Commercial or Industrial.* On purchasers of natural gas service for commercial or industrial purposes, the tax shall be \$0.0638 per CCF for the first 4,500 CCF and \$0.0110 per CCF exceeding 4,500 CCF for non-interruptible service, and \$0.0588 per CCF for the first 4,770 CCF and \$0.0110 per CCF exceeding 4,770 CCF for interruptible service.

(6-22-67, § 2; 6-20-68, § 2; 11-2-68, § 1; 4-21-76; Ord. No. 94-8(2) of 11-2-94; Code 1988, § 8-13; § 15-601, Ord. 98-A(1), 8-5-98; Ord. 00-15(3), 10-4-00; Ord. 11-15(3), 7-6-11; Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3814.

Sec. 15-602 Utility bills; monthly and other periodic billing.

Bills for utility services are considered monthly bills if rendered 12 times annually with each bill covering a period of approximately one month or a portion thereof. If bills for utility services are submitted less frequently than monthly, covering periods longer than one month, the maximum amounts of the bills for the tax imposed by this article shall be increased by multiplying the appropriate maximum fixed by County Code § 15-601 for the utility service involved by the number of months of service covered by the bills.

(6-22-67, § 3; 6-20-68, § 3; 11-2-68, § 2; Code 1988, § 8-14; § 15-602, Ord. 98-A(1), 8-5-98; Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3814.

Sec. 15-603 Collecting and remitting the tax.

- A. *Duty of the seller to collect the tax.* In acting as the tax collection medium or agency for the County, every seller has the duty to collect from the purchaser the tax imposed by this article at the time of collecting the purchase price charged therefor. The seller shall remit monthly to the County the amount of tax billed during the preceding month to the purchaser.
- B. *Computing the tax.* If the seller collects the price for utility service in stated periods, the tax imposed by this article shall be computed on the amount of purchase during the month or period according to each bill rendered; provided, the amount of tax to be collected shall be the nearest whole cent to the amount computed.
- C. *How tax identified on the utility bill.* When it is billed, the tax shall be stated as a distinct item separate and apart from the monthly gross charge.

- D. *Tax is a debt of the purchaser until it is paid.* Until the purchaser pays the tax to the seller, the tax shall constitute a debt of the purchaser to the County. If any purchaser refuses to pay the tax, the seller shall notify the County.
- E. *Taxes collected held in trust until they are remitted.* After the purchaser pays the tax to the seller, the taxes collected shall be deemed to be held in trust by the seller until remitted to the County.

(§ 15-1503, Ord. 00-15(4), 10-11-00; § 15-1202, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3814 *et seq.*

Sec. 15-604 Duty of seller to keep complete records; inspection of records.

Each seller shall keep complete records as follows:

- A. *Records required to be kept.* The seller shall keep all records showing all purchasers in the County, the price charged against each purchaser with respect to each purchase, the date of each purchase, the date of payment for each purchase, and the amount of tax imposed by this article.
- B. *Inspection of records by County agents.* The seller shall keep the records open for inspection by the duly authorized agents of the County during regular business hours on business days. The duly authorized agents of the County shall have the right, power and authority to make any copies or transcripts thereof at any time.

(6-22-67, § 8; 6-20-68, § 8; Code 1988, § 8-17; § 15-605, Ord. 98-A(1), 8-5-98; § 15-604, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3814 *et seq.*

Sec. 15-605 Extension of time for filing return.

The Director of Finance may extend, for good cause shown, the time for filing any return required to be filed under this article; provided, however, no extensions shall exceed a period of 90 days.

(6-22-67, § 9; 6-20-68, § 9; Code 1988, § 8-18; § 15-606, Ord. 98-A(1), 8-5-98; § 15-605, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3814 *et seq.*

Sec. 15-606 Exemptions from article.

Utilities consumed on the following properties or by the following facilities are exempt from the payment of the tax imposed by this article :

- A. *Certain exempt properties.* All property that has been designated or classified as exempt from property taxes pursuant to Article X, Section 6 (a) (2) or Article X, Section 6 (a) (6) of the Constitution of Virginia; and
- B. *E-911 facilities.* Facilities: (i) equipped and staffed on a 24-hour basis to receive and process E-911 calls; or (ii) that intend to receive and process E-911 calls and have notified CMRS providers in their jurisdiction of their intention to receive and process those calls.

(5-14-80; Code 1988, § 8-19; § 15-607, Ord. 98-A(1), 8-5-98; § 15-606, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3816.2

Sec. 15-607 Forms for reports.

The Director of Finance may prescribe forms for filing of any report or the payment of any funds set forth in this article.

(6-22-67, § 6; 6-20-68, § 6; Code 1988, § 8-21; § 15-609, Ord. 98-A(1), 8-5-98; § 15-607, Ord. 19-15(1), 4-17-19)

Article 7. Real Property Tax

Division 1. Generally

Sec. 15-700 Annual assessment of real estate.

All real estate in the County shall be assessed annually for the purposes of taxation by the Director of Finance of the County as of January 1 of each year.

(§ 8-1.1, 11-3-76; Ord. of 2-5-92; Code 1988, § 8-64; § 15-1000, Ord. 98-A(1), 8-5-98; Ord. 05-15(3), adopted 11-9-05, effective 1-1-07; § 15-700, Ord. 19-15(1), 4-17-19)

State law reference-Constitution of Virginia, Article X, §§ 2, 4; Va. Code § 58.1-3200 *et seq.*

Sec. 15-701 Assessment of new buildings substantially completed.

Any new building substantially completed or fit for use and occupancy shall be assessed and subject to the real property tax as follows:

- A. *When it is to be assessed.* Any new building substantially completed or fit for use and occupancy prior to November 1 of the year of completion shall be assessed when it is so completed or fit for use and occupancy, and the Director of Finance (or his designee) shall enter in the books the fair market value of the building.
- B. *When assessment becomes effective.* An assessment under this section becomes effective only when information as to the date and amount of the assessment is recorded in the office of the Director and made available for public inspection.
- C. *Computing the real property tax.* The total real property tax on any new building for that year shall be the sum of: (i) the tax upon the assessment of the completed building, computed according to the ratio which the portion of the year the building is substantially completed or fit for use and occupancy bears to the entire year; and (ii) the tax upon the assessment of the building as it existed on January 1 of that assessment year, computed according to the ratio which the portion of the year the building was not substantially complete or fit for use and occupancy bears to the entire year.
- D. *Extension of penalty date for delinquent payments.* For any assessment under this section effective after September 1 of any year, the penalty for nonpayment by December 5 shall be extended to February 5 of the succeeding year.

(§ 8-1.6, 9-9-87; Ord. of 2-5-92; Code 1988, § 8-65; § 15-1001, Ord. 98-A(1), 8-5-98; § 15-701, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3292.

Sec. 15-702 Deadlines for making objections and filing appeals; deadline for disposition of appeals.

- A. *Objections to the annual assessment to the assessing officer.* Any aggrieved taxpayer may appear before the assessing officer and present objections to any annual assessment of real estate by February 28 of the year in which the assessment takes effect.
- B. *Appeal of annual assessment to the Board of Equalization.* A property owner or lessee may also appeal any annual assessment by making an application to the Board of Equalization by March 30 of the year in which the assessment takes effect.
- C. *Appeal of supplemental or pro rata assessment to the Board of Equalization.* A property owner or lessee may appeal any supplemental or pro rata assessment by making an application directly to the Board of Equalization within thirty days after the date of the notice of the supplemental or pro rata assessment, or within 30 days after the date set by the assessing officer to hear objections to the assessments as provided in Virginia Code § 58.1-3330, whichever date is later.

- D. *Disposition of appeals by the Board of Equalization.* The Board of Equalization shall finally dispose of all annual assessment appeals by September 1 of the year in which the assessment takes effect. The Board of Equalization shall finally dispose of all supplemental or pro rata assessment appeals for new construction by December 31 of the year in which the supplemental or pro rata assessment takes effect.

(§ 8-1.7, 7-12-89; Ord. of 2-5-92; § 8-66, 3-4-98; § 15-1002, Ord. 98-A(1), 8-5-98; Ord. 05-15(3), adopted 11-9-05, effective 1-1-07; § 15-702, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code §§ 58.1-3330, 58.1-3378

Sec. 15-703 Abatement of real property taxes levied on buildings razed, or destroyed or damaged by fortuitous happenings.

Real property taxes levied on buildings either razed, or destroyed or damaged by fortuitous happenings may be abated, subject to the following:

- A. *When abatement is allowed.* Real property taxes levied shall be abated on buildings which are: (i) razed; or (ii) destroyed or damaged by a fortuitous happening beyond the control of the owner.
- B. *When abatement is not allowed.* Abatement is not allowed in the following circumstances:
1. *Decrease in value is less than \$500.00.* Abatement is not allowed if the destruction or damage to the building shall decrease the value thereof by less than \$500.00.
 2. *Building not unfit for use and occupancy for 30 or more days.* Abatement is not allowed unless the destruction or damage renders the building unfit for use and occupancy for 30 days or more during the calendar year.
- C. *Computing the real property tax.* The real property tax on the razed, destroyed, or damaged building is computed according to the ratio which the portion of the year the building was fit for use, occupancy and enjoyment bears to the entire year.
- D. *Applying for abatement.* The owner of the building or a person acting on the owner's behalf shall apply for abatement within six months after the date on which the building was razed, destroyed, or damaged.

(§ 15-1003, Ord. 02-15(1), 5-15-02; § 15-703, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3222.

Sec. 15-704 Exemptions for disabled veterans and surviving spouses of members of the armed forced killed in action

- A. *Exemptions.* Pursuant and subject to Articles 2.3 and 2.4, Chapter 32, Title 58.1 of the Virginia Code (Virginia Code §§ 58.1-3219.5 *et seq.* and 58.1-3219.9 *et seq.*, respectively), the following property is exempt from real property taxes:
1. *Dwellings.* The qualifying dwellings of disabled veterans and surviving spouses of members of the armed forces killed in action, and
 2. *Land.* The land, not exceeding 10 acres, upon which a qualifying dwelling is situated.
- B. *Applicability of Virginia Code §§ 58.1-3219.5 et seq. and 58.1-3219.9 et seq.* Except as otherwise provided in this section, Articles 2.3 and 2.4, Chapter 32, Title 58.1 of the Virginia Code (Virginia Code §§ 58.1-3219.5 *et seq.* and 58.1-3219.9 *et seq.*, respectively) applies to this section.

(§ 15-1603, Ord. 11-15(2), 5-11-11; Ord. 16-15(1), 7-6-16; § 15-704, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3219.5 *et seq.*

Division 2. Real Property Tax Exemption for Certain Elderly and Disabled Persons

Sec. 15-705 Purpose.

The purpose of this article is to provide relief to certain elderly and disabled persons who are subject to a real property tax burden that is extraordinary in relation to their income and financial worth.

(§ 15-700, Ord. 98-A(1), 8-5-98; § 15-705, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3210.

Sec. 15-706 Administration.

This article shall be administered by the Director of Finance, who is hereby authorized and empowered to prescribe, adopt, promulgate, and enforce any rules and regulations in conformance with this article, including the right to require answers under oath, as may be reasonably necessary to determine eligibility for the exemption. The Director is authorized to require the production of certified tax returns and appraisal reports to establish eligible owners' total combined income and net combined financial worth.

(2-15-73; 11-9-77; Ord. of 12-19-90; Code 1988, § 8-24; § 15-701, Ord. 98-A(1), 8-5-98; Ord. 14-15(3), 9-3-14; § 15-706, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3213(F).

Sec. 15-707 Definitions.

The following definitions apply to this article:

Dwelling means a building occupied as a residence.

Income means the total gross income from all sources comprising the amount of money received on a regular basis which is available to meet expenses, regardless of whether a tax return is actually filed, or whether the money is taxable or deductible from an eligible owner's income tax return.

- a. *Income* includes: (i) retirement payments, including the portion that represents the contribution of the retiree; (ii) nontaxable social security retirement benefits; (iii) disability payments; and (iv) rental income.
- b. *Income* does not include: (i) life insurance benefits; (ii) receipts from borrowing or other debt; and (iii) social security taxes taken out of the pay of a retiree.
- c. The income of a self-employed person received from the business shall be the gross income of the business, less the expenses of the business.

Manufactured home has the same meaning as the term is defined in Virginia Code § 36-85.3.

Net combined financial worth means the net present value of all assets, including equitable interests, and liabilities, both as of December 31 of the immediately preceding calendar year, of the owners, and of the spouse of any owner of the dwelling. The term "net combined financial worth" shall not include: (i) the value of the subject dwelling and the land, not exceeding ten acres, upon which it is situated; (ii) the value of furniture, household appliances and other items typically used in a home; and (iii) the outstanding balance of any mortgage on the subject property, except to the extent that the subject property is counted as an asset.

Owning title or partial title means owning the usufruct, control or occupation of the real estate, whether the interest therein is in absolute fee or is in an estate less than a fee, such as the holding of a life estate, but not the holding of a subsequent remainder interest.

Permanently and totally disabled person means a person who is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death, or can be expected to last for the duration of that person's life, as certified pursuant to County Code § 15-711.

Real estate includes manufactured homes.

Relative means any person who is a natural or legally defined offspring, spouse, sibling, grandchild, grandparent, parent, aunt, uncle, niece, or nephew of the owner.

Taxable year means the calendar year for which the exemption is claimed.

Total combined income means the income received from all sources during the preceding calendar year, without regard to whether a tax return is actually filed, by: (i) the owners of the dwelling who use it as their principal residence; (ii) the owners' relatives who live in the dwelling except for those relatives living in the dwelling and providing bona fide caregiving services to the owner whether the relatives are compensated or not; and (iii) nonrelatives of the owner who live in the dwelling except for bona fide tenants or bona fide paid caregivers of the owner, whether compensated or not. The following amounts shall be excluded from the calculation of total combined income:

- a. The first \$6,500.00 of income of each relative who is not the spouse of an owner living in the dwelling and who does not qualify for the exemption provided by paragraph (c) of this definition.
- b. The first \$7,500.00 of income for an owner who is permanently disabled.
- c. If real property otherwise qualifies for the exemption and if the eligible owner(s) can prove by clear and convincing evidence that the physical or mental health of the eligible owner(s) has deteriorated to the point that the only alternative to permanently residing in a hospital, nursing home, convalescent home or other facility for physical or mental care is to have a relative move in and provide care for the eligible owner(s), and if a relative does move in for that purpose, then none of the income of the relative or of the relative's spouse shall be counted towards the income limit, provided that the owner of the dwelling has not transferred assets in excess of \$5,000.00 without adequate considerations within a three (3) year period prior to or after the relative moves into the dwelling.

(2-15-73; 3-20-75; 11-9-77; 8-13-80; Ord. of 12-19-90; Ord. of 4-7-93; Code 1988, § 8-23; § 15-702, Ord. 98-A(1), 8-5-98; Ord. 03-15(2), 11-5-03; Ord. 05-15(4), 12-7-05, effective 1-1-06; Ord. 07-15(1), 10-3-07, effective 1-1-08; Ord. 11-15(1), 5-11-11; Ord. 14-15(3), 9-3-14; Ord. 16-15(1), 7-6-16; § 15-707, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code §§ 36-85.3, 58.1-3210, 58.1-3212, 58.1-3217.

Sec. 15-708 Exemption for certain elderly and disabled persons.

Real property owned by, and occupied as the sole dwelling of, an owners having title or partial title who is/are at least 65 years of age or who is permanently and totally disabled is exempt from the real property tax as provided in County Code § 15-710, provided that the real property is eligible for the exemption as provided in County Code § 15-709 and satisfies all other requirements of this article and Article 2, Chapter 32, Title 58.1 of the Virginia Code (Virginia Code § 58.1-3210 *et seq.*). For the purposes of this article:

- A. *"Owned and occupied as the sole dwelling" described.* Real property owned and occupied as the sole dwelling of an eligible owners includes real property: (i) held by an eligible owner alone or in conjunction with his spouse as tenant or tenants for life or joint lives; (ii) held in a revocable inter vivos trust over which an eligible owner or an eligible owner and his spouse hold the power of revocation; or (iii) held in an irrevocable trust under which an eligible owner alone or in conjunction with his spouse possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support.
- B. *Eligible owner described.* A person who meets the requirements of this section is an "eligible owner" for the purposes of this article.

(2-15-73; 11-9-77; Ord. of 12-19-90; Code 1988, § 8-25; § 15-703, Ord. 98-A(1), 8-5-98; Ord. 14-15(3), 9-3-14; § 15-708, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3210.

Sec. 15-709 Real property eligible for an exemption.

Real property that satisfies all of the following requirements is eligible for the exemption established in County Code § 15-708:

- A. *Age or disability.* The eligible owners shall have either:
 - 1. *Age.* Reached the age of 65 years prior to the taxable year for which the exemption is claimed; or
 - 2. *Disability.* Become permanently and totally disabled prior to the taxable year for which the exemption is claimed.
- B. *Ownership.* The eligible owners shall have title or partial title in the dwelling. Any interest under a leasehold or for term of years is neither title nor partial title. The eligible owners claiming the exemption shall own title or partial title to the real estate for which the exemption is claimed on January 1 of the taxable year.
- C. *Joint ownership.* Jointly owned dwellings are eligible for the exemption in the following circumstances, provided that any other requirements for the exemption are satisfied:
 - 1. *Joint ownership with spouse.* A dwelling jointly owned by a husband and wife may qualify if either spouse is 65 years of age or older or is permanently and totally disabled.
 - 2. *Joint ownership with person other than spouse.* A dwelling jointly owned by two or more persons, all of whom are either 65 years of age or older or are permanently and total disabled.
- D. *Occupancy of the dwelling.* The eligible owners shall occupy the dwelling as that owner's sole dwelling.
 - 1. *Business uses limited.* The dwelling may not be used in a business that is required to pay a County business license tax or fee.
 - 2. *Residing in medical or mental care facilities for extended periods does not disqualify.* An eligible owner's residence in a hospital, nursing home, convalescent home, or other facility for physical or mental care for extended periods of time for extended periods does not disqualify the real estate from the exemption. The dwelling continues to be the sole dwelling of the eligible owner during these extended periods in a facility, provided that the real estate is not used or leased to others for consideration.
- E. *Manufactured homes.* A manufactured home is real estate eligible for the exemption if the eligible owners demonstrates to the satisfaction of the Director of Finance that the manufactured home is permanently affixed. Either of the following is evidence that the manufactured home is permanently affixed:
 - 1. *Ownership and connection to water and sewage lines or facilities.* The eligible owners owns title or partial title to the manufactured home and the land on which the manufactured home is located, and the manufactured home is connected to permanent water and sewage lines or facilities; or
 - 2. *Permanent foundation or connected rooms or additions.* The manufactured home rests on a permanent foundation and consists of two or more units which are connected in such a manner that they cannot be towed together on a highway, or consists of a unit and other connected rooms or additions which must be removed before the manufactured home can be towed on a highway.
- F. *Maximum annual income allowed.* The total combined income shall not exceed \$69,452.00 for the calendar year immediately preceding the taxable year.
- G. *Maximum net combined financial worth allowed.* The net combined financial worth shall not exceed \$200,000.00 as of December 31 of the calendar year immediately preceding the taxable year.

(2-15-73; 3-20-75; 11-9-77; 8-13-80; 6-12-85; 5-13-87; Ord of 12-19-90; Ord. of 4-7-93; Ord. 96-8(2), 12-11-96; Code 1988, § 8-26; 9-9-81; Ord. 12-19-90; Code 1988, § 8-26.1; § 15-704, Ord. 98-A(1), 8-5-98; Ord. 00-15(2), 9-20-00; Ord. 03-15(2), 11-5-03; Ord. 04-15(2), 12-1-04, effective 1-1-05; Ord. 06-15(3), 11-1-06, effective 1-1-07; Ord. 07-15(1), 10-3-07, effective 1-1-08; Ord. 14-15(3), 9-3-14; § 15-709, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code §§ 58.1-3210 - 58.1-3215.

Sec. 15-710 Amount of exemption.

The exemption established by this article shall apply only to the real property taxes for the qualifying dwelling and the land, not exceeding ten acres, upon which it is situated. The amount of the exemption for any taxable year is as follows:

Percentage of Real Estate Tax Exempted

		Net Combined Financial Worth		
		\$0 to \$100,000	Over \$100,000 to \$150,000	Over \$150,000 to \$200,000
Total Combined Income	\$0 to \$30,000	100.0%	90.0%	80.0%
	Over \$30,000 to \$50,000	70.0%	60.0%	50.0%
	Over \$50,000 to \$69,452	40.0%	30.0%	20.0%

(2-15-73; 11-9-77; 8-13-80; Ord. of 12-19-90; Ord. of 4-7-93; Code 1988, § 8-27; § 15-705, Ord. 98-A(1), 8-5-98; Ord. 00-15(2), 9-20-00; Ord. 04-15(2), 12-1-04; Ord. 06-15(3), 11-1-06, effective 1-1-07; Ord. 07-15(1), 10-3-07, effective 1-1-08; Ord. 11-15(1), 5-11-11; § 15-710, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3212.

Sec. 15-711 Procedure to claim the exemption.

Any owner claiming the exemption from the real estate tax established by this article shall apply for the exemption as provided in this section:

- A. *Annual filing of affidavit; time to file.* Except as provided in subsections (A)(1) and (A)(2), the eligible owners shall file the affidavit required by this section with the Director of Finance between January 1 and April 1 of each taxable year for which the exemption is claimed. In lieu of the filing of an annual affidavit, once an eligible owner is determined to be eligible, an affidavit may be filed on a three-year cycle with an annual certification by the eligible owner that no information contained on the last preceding affidavit filed has changed to violate the limitations and conditions provided in this article. The annual certification must be filed not later than April 1 of the taxable year.
 1. *First-time claimant.* An owner claiming the exemption for the first time may file the affidavit required by this section after April 1, but before November 1, of the taxable year.
 2. *Hardship claimant.* An owner claiming the exemption as a hardship claimants may file the affidavit required by this section after April 1, but before November 1, of the taxable year. The term "hardship claimant" means only those cases in which the owners claiming the exemption was hospitalized or in a nursing home between January 1 and April 1 of the taxable year, or a similar situation which, in the judgment of the Director of Finance, constitutes a hardship case justifying the extension of the filing period set forth in subsection (A) beyond April 1 of the taxable year.
- B. *Form and content of the affidavit.* The affidavit shall be on a form prescribed and provided by the Director of Finance. The affidavit shall set forth the names of the eligible owners and all other relatives of the eligible owner occupying the real estate for which the exemption is claimed, their total combined income and their net combined financial worth. If the eligible owner is under 65 years of age, the form shall have attached thereto any certification or affidavit required by Virginia Code § 58.1-3213.
- C. *Determination of eligibility.* If, after audit and investigation, the Director determines that the real property is eligible for the exemption, he shall grant the exemption and exonerate the amount of the exemption from the real property tax liability of those properties entitled to the exemption.
- D. *Duration of the exemption.* An exemption granted shall be effective only for the current taxable year and shall not be retroactive in effect.

(2-15-73; 11-9-77; 8-13-80; 5-13-87; Ord. of 12-19-90; Ord. of 4-7-93; Ord. No. 96-8(2), 12-11-96; Code 1988, § 8-28; § 15-706, Ord. 98-A(1), 8-5-98; Ord. 14-15(3), 9-3-14; Ord. 16-15(1), 7-6-16; § 15-711, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3213.

Sec. 15-712 Change in status nullifying exemption; exception.

Any change in total combined income, net combined financial worth, ownership of property, or other factors occurring during the taxable year for which the affidavit is filed, and having the effect of exceeding or violating the limitations and conditions provided in this article nullifies any exemption for the remainder of the current taxable year and the taxable year immediately following; provided that a change in status due to the death of a qualified spouse will result in a prorated exemption for the eligible year.

(2-15-73; 11-9-77; 8-13-80; Ord. of 12-19-90; Ord. of 4-7-93; Code 1988, § 8-29; § 15-707, Ord. 98-A(1), 8-5-98; § 15-712, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3215(A).

Division 3. Special Assessments for Land Preservation

Sec. 15-713 Definitions.

For the purposes of this article, the terms “real estate devoted to agricultural use,” “real estate devoted to horticultural use,” “real estate devoted to forest use,” and “real estate devoted to open-space use” have the same meanings as those terms are defined in Virginia Code § 58.1-3210.

(8-23-73; 4-13-88; Code 1988, § 8-31; § 15-800, Ord. 98-A(1), 8-5-98; § 15-713, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3230.

Sec. 15-714 Certain provisions of State law applicable.

Except as otherwise provided in this article, Article 4, Chapter 32, Title 58.1 of the Virginia Code (Virginia Code §§ 58.1-3230 *et seq.*) applies to this article.

(8-23-73; Code 1988, § 8-32; § 15-801, Ord. 98-A(1), 8-5-98; § 15-714, Ord. 19-15(1), 4-17-19)

State law reference--For state law as to special assessments for land preservation generally, see Va. Code § 58.1-3229 *et seq.* For removal of parcels from program if taxes delinquent, see Va. Code § 58.1-3235. For valuation of real estate, see Va. Code § 58.1-3236. For changes in use of assessed real estate and roll-back taxes, see Va. Code § 58.1-3237. For separation of part of assessed real estate and contiguous real estate located in more than one locality, see Va. Code § 58.1-3241. For real estate taken by right of eminent domain, see Va. Code § 58.1-3242.

Sec. 15-715 Applications for assessment by the property owner.

Any application for taxation on the basis of a use assessment must comply with the following:

- A. *Application must comply with Virginia Code § 58.1-3234.* Any application must comply with Virginia Code § 58.1-3234, and this includes the application filing deadline.
- B. *Application fee.* The application fee is \$125.00 per individual application and shall be paid to the Director of Finance, provided that no application fee is due when only the use of a previously-approved parcel changes to another qualifying use.
- C. *Separate application for each tax parcel.* A separate application must be filed for each tax parcel.
- D. *Filing an application after the filing deadline; fee.* An application may be filed no later than 60 days after the filing deadline specified in Virginia Code § 58.1-3234, upon the payment of a late filing fee of \$125.00.
- E. *Incomplete applications.* An application omitting any required information and/or fee is incomplete and shall be deemed to not be filed and shall not be accepted for review and action.
- F. *Failure to file timely application.* Failure to file a complete application by the deadlines in subsections (A) or (D) disqualifies the entire tax parcel for taxation under this article.

(8-23-73; 8-13-75; 4-21-76; 4-13-88; Ord. of 8-11-93; Code 1988, § 8-33; § 15-802, Ord. 98-A(1), 8-5-98; Ord. 02-15(3), 5-15-02; Ord. 16-15(1), 7-6-16; § 15-715, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3234.

Sec. 15-716 Continuation of assessment; revalidation.

Any parcel taxed on the basis of a use assessment is subject to the following:

- A. *Taxation based on use value.* The tax for the tax year for which the application pertains shall be based on the parcel's use value.
- B. *Parcel must continue in qualifying use, payment of taxes, and revalidation.* The parcel's valuation, assessment, and taxation under this article depends on the parcel continuing in a qualifying use, continued payment of taxes as referred to in Virginia Code § 58.1-3235, continued revalidation every second tax year as provided in subsection (C), and compliance with the other requirements of this article and Article 4 of Chapter 32 of Title 58.1 of the Virginia Code (Virginia Code § 58.1-3230 *et seq.*), and not upon continuance of the same owner of title to the parcel.
- C. *Revalidation.* A parcel's eligibility for use value assessment must be revalidated biennially during the second tax year of each two-year revalidation cycle.
 - 1. *When the owner must file a revalidation form.* The owner must file a revalidation form with the local assessing officer on or before September 1 of the year preceding the two-year period for which the revalidation is sought, on forms prepared by the County.
 - 2. *Separate revalidation form required for each parcel.* The owner must file a separate revalidation form for each parcel receiving a use value assessment.
 - 3. *Late filing permitted; fee.* The owner may file a revalidation form after the September 1 deadline but on or before December 5 of the year preceding the two-year period for which the revalidation is sought, upon payment of a late filing fee of \$125.00.

(8-23-73; 12-20-73; 7-17-75; 7-2-86; 4-13-88; Code 1988, § 8-34; § 15-803, Ord. 98-A(1), 8-5-98; Ord. 08-15(2), adopted 10-1-08, effective 1-2-09; § 15-716, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3234.

Sec. 15-717 Determinations to be made by local officers before assessment, including minimum acreage requirements.

Before assessing a parcel under this article, the Director of Finance (or his designee) shall make all determinations required under Virginia Code § 58.1-3233 and shall:

- A. *Determine that the parcel meets minimum acreage requirements.* Determine the following:
 - 1. *Real estate devoted to agricultural use; five acres.* A parcel to be assessed as real estate devoted solely to agricultural use consists of a minimum of five acres.
 - 2. *Real estate devoted to horticultural use; five acres.* A parcel to be assessed as real estate devoted solely to horticultural use consists of a minimum of five acres.
 - 3. *Real estate devoted to forest use; 20 acres.* A parcel to be assessed as real estate devoted solely to forest use consists of a minimum of 20 acres.
 - 4. *Real estate devoted to open-space use; 20 acres.* A parcel to be assessed as real estate devoted solely to open-space use consists of a minimum of 20 acres.
- 4B. *Parcel not in a planned development or in industrial or commercial zoning district.* Determine that the parcel is not in a planned development, or an industrial or commercial zoning district established prior to January 1, 1981, as referred to in Virginia Code § 58.1-3237.1.

(8-23-73; 4-13-88; Ord. of 11-28-90; Ord of 8-11-93; Code 1988, § 8-35; § 15-804, Ord. 98-A(1), 8-5-98; § 15-717, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code §§ 58.1-3233, 58.1-3237.1(A)(1).

Sec. 15-718 Payment of roll-back tax; violations; penalties.

- A. *Failure to report change in use; penalty.* Any person failing to report properly any change in use of property for which an application for use value taxation had been filed is liable for all taxes, in the amount and at those times as if he had complied with the requirement to report a change in use and assessments had been properly made. The owner is liable for a penalty equal to 10 percent of the amount of the roll-back tax. The penalty shall be collected as a part of the roll-back tax.
- B. *When roll-back taxes due; penalty and interest.* The owner must pay the roll-back tax plus interest and any penalty within 30 days after the date of assessment. If the owner fails to pay the roll-back tax and any interest and penalty within the 30-day period, the owner shall also pay an additional penalty equal to 10 percent of the amount of the roll-back tax due, plus simple interest at the rate of 10 percent per annum until the date of payment.
- C. *Applicability of Virginia Code § 58.1-3238.* Except as otherwise provided in this section, Virginia Code § 58.1-3238 applies to roll-back taxes.

(8-23-73; 10-12-77; 10-9-85; 4-13-88; Ord. of 8-11-93; Code 1988, § 8-40; § 15-810, Ord. 98-A(1), 8-5-98; § 15-718, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3238.

Article 8. Personal Property Tax

Sec. 15-800 Personal property tax imposed.

A tax on tangible personal property is hereby imposed as provided in this article. The status of all persons, firms, corporations and other taxpayers liable to taxation on any tangible personal property shall be fixed as of January 1 of each year and the value of the property shall be assessed as of that date.

(§ 8-1.8, Ord. of 2-14-90; Ord. of 2-5-92. Ord. No. 94-8(10), 8-3-94; Code 1988, § 8-68; § 15-1100, Ord. 98-A(1), 8-5-98; § 15-800, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code, §§ 58.1-3515, 58.1-3912.

Sec. 15-801 Personal property tax returns.

Each owner of tangible personal property with a situs within the County must file a return on forms prescribed by the Director of Finance each year in accordance with Virginia Code § 58.1-3518, subject to the following:

- A. *New return required when status changes for owner of motor vehicle, trailer, or boat.* The owner of a motor vehicle, trailer, or boat must file a new personal property tax return within 30 days after:
 1. *Change in name or address of the owner.* Any change in the name or address of the owner.
 2. *Change in situs.* Any change in the situs of the motor vehicle, trailer, or boat.
 3. *Other change affecting the assessment of the tax levied.* Any other change affecting the assessment or personal property tax levied on a motor vehicle, trailer, or boats for which a tax return has been filed previously.
 4. *Acquisition.* Any change in which a person acquires one or more motor vehicles, trailers, or boats and for which no personal property tax return has been filed.
- B. *Annual return not required when status does not change for owner of motor vehicle, trailer, or boat.* If the owner's name or address has not changed since the previous return was filed and there has been no change in status or situs of the owner's motor vehicle, trailer, or boat, the assessment and taxation of that tangible personal property may be based on a personal property tax return previously filed with the County.

(Ord. 19-15(1), 4-17-19)

State law reference-Va. Code §§ 58.1-3518, 58.1-3518.1

Sec. 15-802 Exemption of certain personal property from taxation.

The following household and personal effects owned and used by an individual or by a family or household incident to maintaining an abode are hereby exempted from taxation:

- A. Bicycles.
- B. Household and kitchen furniture, including gold and silver plates, plated ware, watches and clocks, sewing machines, refrigerators, automatic refrigerating machinery of any type, vacuum cleaners and all other household machinery, books, firearms and weapons of all kinds.
- C. Pianos, organs, phonographs and record players and records to be used therewith and all other musical instruments of whatever kind and all radio and television instruments and equipment.
- D. Oil paintings, pictures, statuary, curios, articles of virtue and works of art.
- E. Diamonds, cameos or other precious stones and all precious metals used as ornaments or jewelry.
- F. Sporting and photographic equipment.
- G. Clothing and objects of apparel.
- H. Antique motor vehicles as defined in Virginia Code § 46.2-100 that are not used for general transportation purposes.
- I. All-terrain vehicles and off-road motorcycles as defined in Virginia Code § 46.2-100.
- J. All other tangible personal property used by an individual or a family or household incident to maintaining an abode.

(Code 1967, § 9-1; Code 1988, § 8-1; Ord. of 2-5-92; Code 1988, § 8-67; § 15-1101, Ord. 98-A(1), 8-5-98; Ord. 99-15(1), 11-3-99; Ord. 17-15(2), adopted 8-2-17, effective 1-1-18; § 15-801, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3504.

Sec. 15-803 Exemption of farm animals, certain grains, agricultural products, farm machinery, farm implements, and equipment from taxation.

The following farm animals, grains and other feeds used for the nurture of farm animals, agricultural products, farm machinery, and farm implements are hereby exempted from taxation:

- A. Horses, mules and other kindred animals.
- B. Cattle.
- C. Sheep and goats.
- D. Hogs.
- E. Poultry.
- F. Grains and other feeds used for the nurture of farm animals.
- G. Grain; tobacco; wine produced by farm wineries as defined in Virginia Code § 4.1-100 and other agricultural products in the hands of a producer.
- H. Farm machinery other than the farm machinery described in subsection ~~J of this section~~(J), and farm implements, which shall include equipment and machinery used by farm wineries as defined in Virginia Code § 4.1-100 in the production of wine.
- I. Equipment used by farmers or farm cooperatives qualifying under 26 U.S.C. § 521 to manufacture industrial ethanol, provided that the materials from which the ethanol is derived consist primarily of farm products.
- J. Farm machinery designed solely for the planting, production or harvesting of a single product or commodity.

- K. Privately owned trailers as defined in Virginia Code § 46.2-100 that are primarily used by farmers in their farming operations for the transportation of farm animals or other farm products as enumerated in subsections (A) through (G).

(§ 15-1101.1, Ord. 11-15(3), 7-6-11; § 15-802, Ord. 19-15(1), 4-17-19)

State law reference--Va. Code § 58.1-3505.

Sec. 15-804 Separate classification of certain tangible personal property employed in a trade or business.

Miscellaneous and incidental tangible personal property employed in a trade or business that is not classified as machinery and tools pursuant to Virginia Code § 58.1-3507 *et seq.*, merchants' capital pursuant to Virginia Code § 58.1-3509 *et seq.*, or short-term rental property pursuant to Virginia Code § 58.1-3510.4 *et seq.*, and that has an original cost of less than \$500.00, is declared to be a separate class of property and shall constitute a classification for taxation separate from other classifications of tangible personal property provided in this chapter. A taxpayer may provide an aggregate estimate of the total cost of all property owned by the taxpayer that qualifies under this subsection, in lieu of a specific, itemized list.

(§ 15-1101.2, Ord. 15-15(2), 8-5-15; Ord. 17-15(2), 8-2-17; § 15-803, Ord. 19-15(1), 4-17-19)

State law reference--Va. Code § 58.1-3506(A)(47)

Sec. 15-805 Motor vehicles, trailers, semitrailers, and boats; proration of tangible personal property tax.

The tangible personal property tax on motor vehicles, trailers, semitrailers, and boats whose situs or ownership changes during a tax year is prorated as follows:

- A. *When acquiring a situs in the County.* The tangible personal property tax shall be levied upon motor vehicles, trailers, and boats which acquire a situs within the County after January 1 of any tax year for the remaining portion of the tax year. The tax shall be prorated on a monthly basis.
- B. *When losing situs in the County or changing ownership.* When any motor vehicle, trailer, semitrailer, or boat loses its situs in the County or changes ownership after January 1 of the tax year, any tax assessed on that motor vehicle, trailer, semitrailer, or boat is relieved, or refunded if paid. The relief or refund shall be prorated on a monthly basis. The Director of Finance shall not make a refund if the motor vehicle, trailer, semitrailer, or boat acquires a situs within the Commonwealth in a nonprorating locality. The Director shall not make a refund of less than \$5.00 to a taxpayer unless the refund is specifically requested by the taxpayer.
- C. *When retaining situs in the County but changing ownership; new owner's obligation.* When a motor vehicle, trailer, semitrailer, or boat with a situs in the County is transferred to a new owner in the County, the new owner is subject to taxation on a prorated basis for the remaining portion of the tax year. The previous owner shall be eligible for relief or refund as provided by subsection (B).
- D. *How partial months are prorated.* For the purposes of this section, a period of more than ½ of a month shall be counted as a full month and a period of less than one-half of a month shall not be counted.
- E. *Applying refunds to other taxes due.* The Director may apply any refunds under this section to any delinquent accounts owed by the taxpayer. In addition, the Director may apply this refund as a credit toward the tax due on any motor vehicle, trailer, semitrailer, or boat owned by the taxpayer during the same tax year.
- F. *Tangible personal property tax paid in other localities.* Tangible personal property, which was legally assessed by another locality in the Commonwealth and on which the tax has been paid, is exempt from taxation under this section for the portion of the year the property was legally assessable by another locality in the Commonwealth.

(§ 8-1.9, Ord. of 2-14-90; Ord. of 2-5-92; Ord. No. 94-8(10), 8-3-94; Code 1988, § 8-69; § 15-1102, Ord. 98-A(1), 8-5-98; Ord. 16-15(1), 7-6-16; § 15-804, Ord. 19-15(1), 4-17-19)

State law reference--Va. Code, § 58.1-3516.

Sec. 15-806 Personal property tax relief.

A. Purpose; definitions; relation to other sections.

1. The purpose of this section is to provide for the implementation of the changes to the Personal Property Tax Relief Act of 1998, Virginia Code §§ 58.1-3523 *et seq.* ("PPTRA") effected by legislation adopted during the 2004 Special Session I and the 2005 Regular Session of the General Assembly of Virginia.
2. Terms used in this section that have defined meanings set forth in the PPTRA shall have the same meanings as set forth in Virginia Code § 58.1-3523.
3. To the extent that this section conflicts with any other provision of the County Code, this section shall control.

B. Method of computing and reflecting tax relief.

1. For tax years commencing in 2006, the County adopts the provisions of Item 503.E of the 2005 Appropriations Act, providing for the computation of tax relief as a specific dollar amount to be offset against the total taxes that would otherwise be due but for the PPTRA and the reporting of the specific dollar relief on the tax bill.
2. Any amount of the PPTRA relief not used within the County's fiscal year shall be carried forward and used to increase the funds available for personal property tax relief in the following fiscal year.
3. Personal property tax bills shall set forth on their face the specific dollar amount of relief credited with respect to each qualifying vehicle, together with an explanation of the general manner in which relief is allocated.

C. Allocation of relief among taxpayers.

1. Allocation of the PPTRA relief shall be provided in accordance with the general provisions of this section.
2. Relief shall be allocated so as to eliminate personal property taxation of (i) each qualifying vehicle with an assessed value of \$1,000.00 or less; and (ii) the first \$20,000.00 in value on each qualifying vehicle leased by an active duty member of the United States military, his spouse, or both, pursuant to a contract requiring him, his spouse, or both to pay the tangible personal property tax on that vehicle. The provisions of this subdivision (ii) apply only to a vehicle that would not be taxed in Virginia if the vehicle were owned by that military member, his spouse, or both.
3. Relief with respect to qualifying vehicles with assessed values of more than \$1,000.00 shall be provided at a percentage, annually fixed and applied to the first \$20,000.00 in value of each such qualifying vehicle, that is calculated fully to use all available state PPTRA relief.

(§ 15-1103, Ord. 06-15(1), 1-4-06, effective 1-1-06; Ord. 15-15(1), 7-1-15; § 15-805, Ord. 19-15(1), 4-17-19)

State law reference—Va. Code § 58.1-3524(C); Item 503, Chapter 951, 2005 Acts of Assembly

Article 9. Transient Occupancy Tax

Sec. 15-900 Definitions.

The following definitions apply to this article:

Lodging provider means any person who operates a hotel, motel, boarding house, travel campground, or other facility offering guest rooms rented out for continuous occupancy for fewer than 30 consecutive days in the County.

Purchaser means any person who rents a room or space in a hotel, motel, boarding house, or travel campground for fewer than 30 consecutive days of continuous occupancy.

(Code 1988, § 8-41; Ord. No. 98-8(2), 6-10-98; § 15-900, Ord. 98-A(1), 8-5-98; Ord. 17-15(1), adopted 6-14-17, effective 8-1-17; Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3819.

Sec. 15-901 Transient occupancy tax imposed; amount.

A transient occupancy tax is hereby imposed on the occupancy of all rooms or spaces in hotels, motels, boarding houses, travel campgrounds, and other facilities offering guest rooms rented out for continuous occupancy for fewer than 30 consecutive days in the County as follows:

- A. *Tax rate.* The rate of this tax is five percent of the amount charged for the occupancy.
- B. *Applicability of Virginia Code § 58.1-3819 to this article.* Except as otherwise provided in this article, Virginia Code § 58.1-3819 applies to this article.

(11-28-73; 8-15-74; 4-13-88; 3-19-97; § 8-41; Code 1988, § 8-42, Ord. No. 98-8(2), 6-10-98; § 15-901, Ord. 98-A(1), 8-5-98; Ord. 08-15(1), 10-1-08; Ord. 17-15(1), adopted 6-14-17, effective 8-1-17; Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3819.

Sec. 15-902 Collecting and remitting the tax; reports.

Each lodging provider shall collect and remit the tax imposed under this article, and submit reports, as follows:

- A. *Duty of lodging provider to collect the tax.* The lodging provider has the duty to collect the tax at the time payment for the lodging becomes due and payable, regardless of whether payment is made in cash or on credit by means of a credit card or otherwise.
- B. *Tax added to the cost of the room or space.* The lodging provider shall add the amount of the tax owed by the purchaser to the cost of the room or space.
- C. *Taxes collected held in trust until they are remitted.* The taxes collected shall be held in trust by the lodging provider until remitted to the County.
- D. *Lodging provider entitled to commission.* For the purpose of compensating lodging providers for the collection of the tax imposed by this article, every lodging provider is allowed a commission of three percent of the amount of tax due and accounted for; provided that the lodging provider is not allowed a commission if any part of the amount of taxes due is delinquent at the time of payment.
- E. *Reporting.* The lodging provider shall complete a report on a form and containing the information as the Director of Finance may require, showing the amount of gross receipts collected and the tax required to be collected.
- F. *When report delivered and taxes remitted.* The lodging provider shall sign and deliver the report to the Director of Finance with remittance of the tax. The reports and remittance of the tax shall be made on or before the twentieth day of each month.

(8-15-74, 4-13-88; § 8-42; Code 1988, § 8-43, Ord. No. 98-8(2), 6-10-98; § 15-902, Ord. 98-A(1), 8-5-98; Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3819.

Sec. 15-903 Preserving records.

Each lodging provider who is liable for collecting and remitting the taxes imposed by this article shall keep complete records as follows:

- A. *Records required to be kept.* The seller shall keep and preserve records showing the gross receipts, the amount charged the purchaser for each state, the date thereof, the taxes collected thereon, and the amount of tax required to be collected by this article.

- B. *How long records must be kept.* The lodging provider shall retain the records identified in subsection (A) for three years.
- C. *Inspection of records by the Director of Finance.* The Director is authorized to examine the records at reasonable times and without unreasonable interference with the business of the lodging provider for the purpose of administering and enforcing this article. The Director is authorized to make any copies of all or any parts of any records.

(Code 1988, § 8-46; Ord. No. 98-8(2), 6-10-98; § 15-905, Ord. 98-A(1), 8-5-98; Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3819.

Sec. 15-904 Duty of lodging provider when going out of business.

When any lodging provider required to collect and remit the taxes imposed under this article ceases to operate or otherwise dispose of his business, any tax payable under this article shall become immediately due and payable and that person shall immediately make a report and pay the tax due.

(Code 1988, § 8-47; Ord. No. 98-8(2), 6-10-98; § 15-906, Ord. 98-A(1), 8-5-98; Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3819.

Sec. 15-905 Enforcement; duty of Director of Finance.

The Director of Finance shall promulgate rules and regulations for the interpretation, administration, and enforcement of this article. The Director shall ascertain the name of every lodging provider liable for collecting the tax imposed under this article who fails, refuses, or neglects to collect the tax or to make the reports and remittances required by this article.

(Code 1988, § 8-48; Ord. No. 98-8(2), 6-10-98; § 15-907, Ord. 98-A(1), 8-5-98; Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3819.

Sec. 15-906 Violations of article.

- A. *Class 1 misdemeanor.* Any person who commits the following acts shall be guilty of a Class 1 misdemeanor:
1. *Willful failure to collect, account for, or remit.* Any corporate or partnership officer as defined in Virginia Code § 58.1-3906, or any other person required to collect, account for, and remit the tax under this article, who willfully fails to collect or truthfully account for, and remit any such tax.
 2. *Evasion or attempt to evade.* Any person who willfully evades or attempts to evade the tax or payment thereof.
- B. *Conviction does not relieve.* A person's conviction under this section does not relieve any person from the payment, collection, or remittance of the taxes or penalties provided for in this article.
- C. *Agreement to pay taxes or penalties does not relieve criminal liability until fully paid.* Any agreement by any person to pay the taxes or penalties provided for in this article by a series of installment payments does not relieve any person of criminal liability for violating this article until the full amount of taxes and penalties agreed to be paid by that a person is received by the Director of Finance.
- D. *Each violating act is a separate offense.* Each failure, refusal, neglect, or violation, and each day's continuance thereof, is a separate offense.

(Code 1988, § 8-52; Ord. No. 98-8(2), 6-10-98; § 15-911, Ord. 98-A(1), 8-5-98; Ord. 07-15(2), 10-3-07, effective 1-1-08; § 15-908, Ord. 19-15(1), 4-17-19)

State law reference--Va. Code §§ 58.1-3906, 58.1-3907; as to punishment for class 1 misdemeanor, see § 18.2-11.

Article 10. Food and Beverage Tax

Sec. 15-1000 Definitions.

The following definitions apply to this article except where the context clearly indicates a different meaning:

Beverage means any alcoholic beverages as defined in Virginia Code § 4.1-100 and nonalcoholic beverages, any of which are served as part of a meal, excluding alcoholic beverages sold in factory sealed containers and purchased for off-premises consumption.

Caterer means a person who furnishes food on the premises of another for compensation.

Director of Finance means the Director of Finance of the County and any of his duly authorized deputies, assistants, employees, or agents.

Food means any and all edible refreshments or nourishment, liquid or otherwise, including beverages as defined in this section, purchased in or from a restaurant or from a caterer, but excluding snack foods.

Meal means any food as defined in this section, other than a beverage, sold for consumption on the premises or elsewhere, whether designated as breakfast, lunch, snack, dinner, supper or by some other name, and without regard to the manner, time or place of service.

Person means any individual, corporation, company, association, firm, partnership, or any group of individuals acting as a unit.

Purchase means any person who purchases food in or from a restaurant or from a caterer.

Restaurant means:

1. Any place where food is prepared for service to the public whether on or off the premises, including a delicatessen counter at a grocery store or convenience store selling prepared foods ready for human consumption; or
2. Any place where food is served to the public.

Examples of a restaurant include, but are not limited to, a dining room, grill, coffee shop, cafeteria, cafe, snack bar, lunch counter, lunchroom, short-order place, tavern, delicatessen, confectionery, bakery, eating house, eatery, drugstore, catering service, lunch wagon or truck, pushcart or other mobile facility that sells food, and a dining facility in a public or private school or college.

Seller means any person who sells food in or from a restaurant or as a caterer.

Snack food means chewing gum, candy, popcorn, peanuts and other nuts, and unopened prepackaged cookies, donuts, crackers, potato chips, and other items of essentially the same nature and consumed for essentially the same purpose.

(§ 8-75, 12-10-97; Code 1988, § 8-75; § 15-1200, Ord. 98-A(1), 8-5-98; Ord. 00-15(1), 6-7-00; § 15-1000, Ord. 19-15(1), 4-17-19)

State law reference—Va. Code § 58.1-3833.

Sec. 15-1001 Food and beverage tax imposed; amount.

A tax is hereby imposed on the purchaser of all food served, sold, or delivered for human consumption in the County in or from a restaurant, whether prepared in that restaurant or not, or prepared by a caterer, subject to the limitations and conditions of Virginia Code § 58.1-3833.

- A. *Tax rate.* The rate of this tax is four percent of the amount paid for the food.
- B. *Computation.* In computing this tax, any fraction of \$0.005 or more shall be treated as \$0.01.
- C. *Applicability of Virginia Code § 58.1-3833 et seq..* Except as provided in this article, Article 7.1 of Chapter 38 of Title 58.1 of the Virginia Code (Virginia Code § 58.1-3833 et seq.) applies to this article.

(§ 8-76, 12-10-97; Code 1988, § 8-76; § 15-1201, Ord. 98-A(1), 8-5-98; § 15-1001, Ord. 19-15(1), 4-17-19)

State law reference – Va. Code § 58.1-3833.

Sec. 15-1002 Collecting and remitting the tax; reports.

Every seller of food shall collect the amount of tax imposed under this article from the purchaser on whom the tax is imposed at the time payment for the food becomes due and payable, whether payment is to be made in cash or on credit by means of a credit card or otherwise. The amount of tax owed by the purchaser shall be added to the cost of the food by the seller, who shall collect and remit the taxes to the County as provided in this article. Taxes shall be held in trust by the seller until they are remitted to the County.

Each seller of food shall collect and remit the tax imposed under this article, and submit reports, as follows:

- A. *Duty of seller to collect the tax.* The seller has the duty to collect the tax at the time payment for the food becomes due and payable, regardless of whether payment is made in cash or on credit by means of a credit card or otherwise.
- B. *Tax added to the cost of the food.* The seller shall add the amount of the tax owed by the purchaser to the cost of the food.
- C. *Taxes collected held in trust until they are remitted.* The taxes collected shall be held in trust by the seller until remitted to the County.
- D. *Reporting.* The lodging provider shall complete a report covering the amount of tax collected during the preceding month. The report shall be on a form and containing the information as the Director of Finance may require, showing the amount of food charges collected and the tax required to be collected. It is presumed that all food served, sold, or delivered in the County in or from a restaurant is taxable under this article and the burden is on the seller of the food to establish by records what food is not taxable.
- E. *When report delivered and taxes remitted.* The seller shall sign and deliver the report to the Director with remittance of the tax. The reports and remittance of the tax shall be made on or before the twentieth day of each month.

(§ 8-79, 12-10-97; Code 1988, § 8-79; § 15-1204, Ord. 98-A(1), 8-5-98; § 15-1002, Ord. 19-15(1), 4-17-19)

Sec. 15-1003 Preserving records.

Each seller of food who is liable for collecting and remitting the taxes imposed by this article shall keep complete records as follows:

- A. *Records required to be kept.* The seller shall keep and preserve records showing the gross sales of all food and beverages, the amount charged to the purchaser for each such purchase, the date of the purchase, the taxes collected on the purchase, and the amount of tax required to be collected by this article.
- B. *How long records must be kept.* The seller shall retain the records identified in subsection (A) for three years.
- C. *Inspection of records by County agents.* The seller shall keep the records open for inspection by the duly authorized agents of the County during regular business hours on business days without unreasonable interference with the business of the seller. The duly authorized agents of the County shall have the right, power, and authority to make any copies or transcripts thereof at any time.

(§ 8-82, 12-10-97; Code 1988, § 8-82; § 15-1207, Ord. 98-A(1), 8-5-98; § 15-1004, Ord. 19-15(1), 4-17-19)

Sec. 15-1004 Duty of seller when going out of business.

When any seller required to collect or remit to the County tax under this article ceases to operate or otherwise dispose of his business, any tax payable under this article shall become immediately due and payable and that person shall immediately make a report and pay the tax due to the Director of Finance.

(§ 8-83, 12-10-97; Code 1988, § 8-83; § 15-1208, Ord. 98-A(1), 8-5-98; § 15-1005, Ord. 19-15(1), 4-17-19)

Sec. 15-1005 Advertising payment or absorption of tax prohibited.

No seller shall advertise or hold out to the public in any manner, directly or indirectly, that all or any part of the tax imposed by this article will be paid or absorbed by the seller or anyone else, or that the seller or anyone else will relieve the purchaser of the payment of all or any part of the tax.

(§ 8-84, 12-10-97; Code 1988, § 8-84; § 15-1209, Ord. 98-A(1), 8-5-98; § 15-1006, Ord. 19-15(1), 4-17-19)

Sec. 15-1006 Additional duties of the Director of Finance.

The Director of Finance shall:

- A. *Rules and regulations.* Promulgate rules and regulations to interpret, administer, and enforce this article.
- B. *Identify sellers who violate this article.* Identify the name of every seller liable to collect the tax imposed by this article who fails, refuses, or neglects to collect any tax or to make the reports and remittances required by this article.

(§ 8-85, 12-10-97; Code 1988, § 15-1210, Ord. 98-A(1), 8-5-98; § 15-1007, Ord. 19-15(1), 4-17-19)

Sec. 15-1007 Violations of article.

- A. *Class 1 misdemeanor.* Any person who commits the following acts shall be guilty of a Class 1 misdemeanor:
 - 1. *Willful failure to collect, account for, or remit.* Any corporate or partnership officer as defined in Virginia Code § 58.1-3906, or any other person required to collect, account for, and remit the tax under this article, who willfully fails to collect or truthfully account for, and remit any such tax.
 - 2. *Evasion or attempt to evade.* Any person who willfully evades or attempts to evade tax or payment thereof.
- B. *Conviction does not relieve.* A person's conviction under this section does not relieve any person from the payment, collection, or remittance of the taxes or penalties provided for in this article.
- C. *Agreement to pay taxes or penalties does not relieve criminal liability until fully paid.* Any agreement by any person to pay the taxes or penalties provided for in this article by a series of installment payments does not relieve any person of criminal liability for violating this article until the full amount of taxes and penalties agreed to be paid by that person is received by the Director of Finance.
- D. *Each violating act is a separate offense.* Each failure, refusal, neglect, or violation, and each day's continuance thereof, is a separate offense.

(§ 8-89, 12-10-97; Code 1988, § 8-89; § 15-1214, Ord. 98-A(1), 8-5-98; Ord. 07-15(2), adopted 10-3-07, effective 1-1-08; § 15-1008, Ord. 19-15(1), 4-17-19)

Sec. 15-1008 Severability.

If any provision of this article, or any application thereof to any person or under any circumstances, shall be held by a court of competent jurisdiction to be invalid, the remainder of this article, or the application thereof to persons or under circumstances other than those to which it has been held invalid, shall not be affected thereby.

(§ 8-90, 12-10-97; Code 1988, § 8-90; § 15-1215, Ord. 98-A(1), 8-5-98; § 15-1009, Ord. 19-15(1), 4-17-19)

Article 11. Service Charge on Tax-Exempt Property

Sec. 15-1100 Charge imposed on certain property; exceptions.

A service charge is hereby imposed on property standing in the name of the Commonwealth and of departments, boards, agencies and institutions thereof, except as exempted from these service charges by Chapter 34 of Title 58.1 of the Virginia Code (Virginia Code § 58.1-3400 *et seq.*).

(5-7-80; Code 1988, § 8-56; § 15-1300, Ord. 98-A(1), 8-5-98; § 15-1100, Ord. 19-15(1), 4-17-19)

State law reference – Va. Code §§ 58.1-3400 *et seq.*

Sec. 15-1101 Assessment and collection.

The Director of Finance shall annually calculate the service charge applicable to each property subject to the service charge imposed by this article based upon the assessed value thereof, the real estate tax rate established by the Board of Supervisors for taxable property for that tax year and the County's expenditure for allowable services for the preceding fiscal year, in the manner and subject to the maximum limitations set forth in Virginia Code §§ 58.1-3400 to 58.1-3402, or other applicable State law, on or before October 30 of each year. The Director shall bill the owners of that property for and shall collect the service charge on the same due dates and in the same manner and subject to the same penalties and interest as are applicable to real estate taxes, as set forth in this chapter.

(5-7-80; 4-13-88; Code 1988, § 8-57; § 15-1301, Ord. 98-A(1), 8-5-98; § 15-1101, Ord. 19-15(1), 4-17-19)

State law reference – Va. Code §§ 58.1-3400 *et seq.*

Article 12. Short-Term Rental Property Tax

Sec. 15-1200 Definitions.

The following definitions apply to this article except where the context clearly indicates a different meaning:

Affiliated means any common ownership interest in excess of five percent of any officers or partners in common with the lessor and lessee. For the purposes of this test: (i) any rental to a person affiliated with the lessor shall be treated as rental receipts but shall not qualify for the purposes of the 80 percent requirement in Virginia Code § 58.1-3510.4; and (ii) any rental of personal property that also involves the provision of personal services for the operation of the personal property rented shall not be treated as gross receipts from rental. For the purposes of this definition, the delivery and installation of tangible personal property shall not mean operation.

Short-term rental property has the same meaning as the term is defined in Virginia Code § 58.1-3510.4.

Gross proceeds has the same meaning as the term is defined in Virginia Code § 58.1-3510.6.

Short-term rental business has the same meaning as the term is defined in Virginia Code § 58.1-3510.4(B).

(§ 15-1500, Ord. 00-15(4), 10-11-00; § 15-1200, Ord. 19-15(1), 4-17-19)

Sec. 15-1201 Short-term rental property tax imposed; amount.

A short-term rental property tax is hereby imposed on the gross proceeds of rentals of any person engaged in the short-term rental business as follows:

- A. *Tax rate when gross proceeds meet the criteria of Virginia Code § 58.1-3510.4(B)(1).* A tax is imposed of one percent on the gross proceeds arising from rentals of any person engaged in the short-term rental business meeting the criteria in Virginia Code § 58.1-3510.4(B)(1). This tax is in addition to the tax imposed pursuant to Virginia Code § 58.1-605.
- B. *Tax rate when gross proceeds meet the criteria of Virginia Code § 58.1-3510.4(B)(2).* A tax is imposed on one and one-half percent on the gross proceeds arising from rentals of any person engaged in the short-term rental business meeting the criteria in Virginia Code § 58.1-3510.4(B)(2). This tax is in addition to the tax imposed pursuant to Virginia Code § 58.1-605.

- C. *Applicability of Virginia Code § 58.1-3510.4 et seq.* Except as otherwise provided in this article, Article 3.1, Chapter 35, Title 58.1 of the Virginia Code (Virginia Code § 58.1-3510.4 *et seq.*) applies to this article.

(§ 15-1501, Ord. 00-15(4), 10-11-00; § 15-1201, Ord. 19-15(1), 4-17-19)

State law reference – Va. Code § 58-3510.4 *et seq.*

Sec. 15-1202 Collecting and remitting the tax; returns.

Each person engaged in the short-term rental business (for the purposes of this section, “person”) shall collect and remit the tax imposed under this article, and submit returns, as follows:

- A. *Duty of person to collect the tax.* The person has the duty to collect the tax at the time of the rental.
- B. *Taxes collected held in trust until they are remitted.* The taxes collected shall be held in trust by the person until remitted to the County.
- C. *Returns.* The person shall file quarterly returns for the gross proceeds and taxes collected during the preceding quarters as provided in subsection (D). The returns shall be on a form and containing the information as the Director of Finance may require, showing the amount of gross receipts and the tax required to be collected.
- D. *When return filed and taxes remitted.* The person shall file each quarterly return with the Director, with remittance of the tax due for the quarter to which the return pertains. The quarterly returns and remittance of the tax shall be made on or before the twentieth day of the months of April, July, October, and January representing, respectively, the gross proceeds and taxes collected during the preceding quarters ending March 31, June 30, September 30, and December 31.

(§ 15-1503, Ord. 00-15(4), 10-11-00; § 15-1202, Ord. 19-15(1),)

Sec. 15-1203 Penalty and interest.

Provisions in Virginia Code §§ 58.1-635 and 58.1-636 relating to penalties shall apply mutatis mutandis to the short-term rental property tax, except that the Director of Finance shall assess the tax due, and shall collect the short-term rental property tax, instead of the Department of Taxation. Additionally, interest on late payments of all taxes due shall be added at the rate of ten percent (~~10%~~) per year. Penalty and interest for failure to pay the tax assessed pursuant to this article shall be assessed on the first day following the day that quarterly installment payment is due.

(§ 15-1505, Ord. 00-15(4), 10-11-00; § 15-1203, Ord. 19-15(1), 4-17-19)

Article 13. Property Exempt from Taxation

Division 1. Generally

Sec. 15-1300 Property exempt from taxation by classification.

The following property is exempt from taxation by its classification:

- A. *Classifications of property designated exempt by the Board of Supervisors.* Pursuant to the authority granted in Article X, Section 6 (a) (6) of the Constitution of Virginia to exempt property from taxation by classification, the following classes of real and personal property are exempt from taxation:
1. *Property owned by the State.* Property owned directly or indirectly by the State, or any political subdivision thereof.
 2. *Property owned by churches or religious bodies.* Real property and personal property owned by churches or religious bodies, including: (i) an incorporated church or religious body; and (ii) a corporation mentioned in Virginia Code § 57-16.1, and exclusively occupied or used for religious worship or for the residence of the minister of any church or religious body, and any additional

adjacent land reasonably necessary for the convenient use of any the property. Real property exclusively used for religious worship also includes the following:

- a. Property used for outdoor worship activities;
 - b. Property used for ancillary and accessory purposes as allowed under County Code Chapter 18, the dominant purpose of which is to support or augment the principal religious worship use; and
 - c. Property used as required by federal, state, or local law.
3. *Burying grounds or cemeteries.* Nonprofit private or public burying grounds or cemeteries.
 4. *Libraries.* Property owned by public libraries and law libraries of local bar associations when they are used or available for use by a state court or courts or the judge or judges thereof, medical libraries of local medical associations when they are used or available for use by state health officials, incorporated colleges, or other institutions of learning not conducted for profit. This classification applies only to property primarily used for literary, scientific, or educational purposes or purposes incidental thereto. This classification does not apply to industrial schools which sell their products to other than their own employees or students.
 5. *The YMCA and similar religious associations.* Property belonging to and actually and exclusively occupied and used by the Young Men's Christian Associations and similar religious associations, including religious mission boards and associations, orphan or other asylums, reformatories and nunneries, conducted not for profit but exclusively as charities.
 6. *Parks or playgrounds.* Parks or playgrounds held by trustees for the perpetual use of the general public.
 7. *Lodges, meeting rooms, and adjacent land.* Buildings with the land they actually occupy, and the furniture and furnishings therein belonging to any benevolent or charitable organization and used by it exclusively for lodge purposes or meeting rooms, together with any additional adjacent land as may be necessary for the convenient use of the buildings for those purposes.
 8. *Museums.* Property of any nonprofit corporation organized to establish and maintain a museum.
 9. *Hospitals.* Property owned by hospitals conducted not for profit but exclusively as charities (which shall include hospitals operated by nonstock corporations not organized or conducted for profit but which may charge persons able to pay in whole or in part for their care and treatment), provided the property is either occupied or used: (i) as a general licensed inpatient hospital; or (ii) as a licensed outpatient hospital immediately adjacent to a general licensed inpatient hospital that has qualified for tax exemption pursuant to this section. Any portion of the property owned by that hospital that is either leased to a third-party or not used for hospital purposes is not exempt from taxation under this subsection.
- B. *Classifications of organizations designated exempt by statute.* The real and personal property of an organization classified in Virginia Code §§ 58.1-3610 through 58.1-3622 and used by that organization for a religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purpose as set forth in Article X, Section 6 (a) (6) of the Constitution of Virginia, the particular purpose for which the organization is classified being specifically set forth within each section, shall be exempt from taxation, so long as the organization is operated not for profit and the property so exempt is used in accordance with the purpose for which the organization is classified.
 - C. *Property exempt on December 31, 2002.* Property which was exempt from taxation on December 31, 2002, shall continue to be exempt from taxation under the rules of statutory construction applicable to exempt property at the time the property became entitled to exemption.
 - D. *Exemptions granted on or after January 1, 2003 are strictly construed.* Exemptions of property from taxation granted under this section on or after January 1, 2003 shall be strictly construed in accordance with Article X, Section 6 (f) of the Constitution of Virginia.

(§ 15-1601, Ord. 04-15(1), 9-1-04, effective retroactive to January 1, 2003; Ord. 06-15(2), adopted 11-1-06, effective 1-1-07; Ord. 14-15(1), 6-4-14, effective 7-1-14; § 15-1300, Ord. 19-15(1), 4-17-19)

State law reference--Va. Code § 58.1-3651; Va. Code § 58.1-3606.

Sec. 15-1301 Property exempt from taxation by designation.

Property not granted tax-exempt status prior to January 1, 2003 can be granted tax-exempt status by designation only by the adoption of an ordinance by the Board of Supervisors granting the exemption. The adoption of an ordinance shall be pursuant to the provisions of Article 4.1, Chapter 36 of Title 58.1 of the Virginia Code (Virginia Code § 58.1-3651 *et seq.*) applicable to the exemption of property from taxation by designation.

(§ 15-1602, Ord. 04-15(1), 9-1-04, effective retroactive to January 1, 2003; § 15-1301, Ord. 19-15(1), 4-17-19)

State law reference- Va. Code § 58.1-3651; Va. Code § 58.1-3606.

Division 2. Certified Solar Energy Equipment, Facilities, or Devices and Certified Recycling Equipment, Facilities, or Devices

Sec 15-1302 Definitions.

The following definitions apply to this article except where the context clearly indicates a different meaning:

Certified recycling equipment, facilities, or devices has the same meaning as the term is defined in Virginia Code § 58.1-3661.

Certified solar energy equipment, facilities or device has the same meaning as the term is defined in Virginia Code § 58.1-3661.

Local certifying authority means the County's Building Official.

Local building department means the Building Inspections division of the County's Department of Community Development.

(§ 15-1700, Ord. 05-15(2), 10-5-05; § 15-1302, Ord. 19-15(1), 4-17-19)

State law reference- Va. Code § 58.1-3661(B).

Sec 15-1303 Tax exemption of certified solar energy equipment and certified recycling equipment.

Certified solar energy equipment facilities or devices and certified recycling equipment, facilities, or devices are hereby declared to be a separate class of property and constitute a classification for local taxation separate from other classifications of real or personal property.

- A. *Exemption.* This class of property is exempt from local taxation, as provided in Virginia Code § 58.1-3661.
- B. *Applicability of Virginia Code § 58.1-3661.* Except as otherwise provided in this article, Virginia Code § 58.1-3661 applies to this article.

(§ 15-1701, Ord. 05-15(2), 10-5-05; § 15-1303, Ord. 19-15(1), 4-17-19)

State law reference- Va. Code, § 58.1-3661(A).

Sec 15-1304 Application.

Any person claiming an exemption from taxation under this article must file an application with the local building department on forms provided for that purpose. The application must include:

- A. *Plans and specifications.* The application must include a complete set of plans and specifications of the equipment, facilities or devices for which exemption is claimed.
- B. *Statement of the cost of the purchase and installation.* The application must include sworn statements of contractors or suppliers attesting to the cost of the purchase and installation of the equipment, facilities or devices for which exemption is claimed.

(§ 15-1702, Ord. 05-15(2), 10-5-05; § 15-1304, Ord. 19-15(1), 4-17-19)

**RESOLUTION
DISSOLVING SCOTTSVILLE VOLUNTEER RESCUE SQUAD, INC.**

WHEREAS, Scottsville Volunteer Rescue Squad, Inc. (SVRS) is a volunteer company providing emergency medical services in the southern Albemarle County and surrounding areas; and

WHEREAS, SVRS volunteers have served the citizens of Albemarle County since 1974; and

WHEREAS, the Board of Supervisors of the County of Albemarle, Virginia (the Board) has been advised by SVRS and independently become aware of a recently distressingly precipitous decline in volunteer members of SVRS who are available to provide service delivery; and

WHEREAS, Albemarle County Fire and Rescue Department (ACFR) received notification from SVRS Chair of the Board of Directors S. John Waits (Waits) by letter, dated December 9, 2018, that SVRS has been “unable to attract sufficient membership to be able to provide a level of service that is anywhere near the equivalent of the service received by the balance of the County” and “formally request[ed] that ACFR take over the day-to-day operation of our squad with effect immediately”; and

WHEREAS, ACFR began emergency staffing of SVRS shifts after receipt of the December 9, 2018 letter, and the Albemarle County staff initiated discussions with SVRS regarding an agreement to outline the terms and conditions of ACFR’s assistance; and

WHEREAS, SVRS was unwilling to agree to the County’s proposed agreement after negotiation; and

WHEREAS, the dramatic decline in SVRS membership has continued since delivery of the December 9, 2018 letter requesting operational assistance, such that ACFR is currently providing virtually all of the emergency medical services in the SVRS response area; and

WHEREAS, the crisis in active membership and service delivery is a continuation of a trend since at least 2004, when SVRS requested that ACFR assume responsibility for daylight shifts on Mondays through Fridays, and, more recently acknowledged by the SVRS chief in January 2018, at which time, he cited “problems maintaining minimum staffing” and requested 24/7 staffing assistance from ACFR; and

WHEREAS, SVRS and County efforts to recruit and train new volunteers have not been able to reverse the trend of critically low SVRS membership and participation in emergency medical service delivery; and

WHEREAS, SVRS has not been able to demonstrate or propose a means of recruiting sufficient membership to resume effective levels of operation in the foreseeable future; and

WHEREAS, the County through ACFR is, in practice, assuming responsibility for emergency medical services in the SVRS service area because Virginia Code § 15.2-955(B) requires the County “to ensure that emergency medical services are maintained throughout the entire locality”; and

WHEREAS, in 2019, even with available emergency staffing from ACFR on some nights and weekends, SVRS is the first arriving unit in its own first due area for only 36% of dispatched calls; and

WHEREAS, Virginia Code § 32.1-111.4:7 authorizes the Board to dissolve a nongovernmental emergency medical services agency “when the governing body of the county . . . for any reason deems it advisable”; and

WHEREAS, the Board regrettably finds that SVRS does not have and cannot reasonably be expected to recruit membership sufficient to justify its continued existence in the Albemarle County Coordinated Fire and Rescue System; and

WHEREAS, the Board also finds that ACFR is providing necessary emergency medical services in the southern Albemarle area and requires use of the real property located at 805 Irish Road, which is titled in the names of both SVRS and the County, and equipment provided either directly by the County or through public funds donated by the County; and

WHEREAS, for the reasons outlined herein, the Board finds it is advisable to dissolve SVRS.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board that SVRS is hereby dissolved pursuant to Virginia Code § 32.1-111.4:7 and its existence terminated, effective immediately, and it is therefore removed as a participant in the Albemarle County Coordinated Fire and Rescue System and declared unauthorized to provide emergency medical services; and

BE IT FURTHER RESOLVED by the Board that the historical services of SVRS volunteers be acknowledged publicly and with grateful hearts; and

BE IT FURTHER RESOLVED that the Board directs the Albemarle County Fire and Rescue Chief to assume responsibilities for emergency medical service delivery in the affected area, to make provision for now-former SVRS volunteers to be adopted as ACFR volunteers if they are able and qualify and if they are so advised, and to take all necessary action consistent with this Resolution. The Board also gives authorization for one temporary over-hire position to be filled to support these efforts; and

BE IT FURTHER RESOLVED that, pursuant to and in acknowledgement of the terms of the deed executed on the 5th day of February 1996, by which the title of the real property commonly described as 805 Irish Road vests in fee simple in the County upon dissolution of SVRS, the County claims its exclusive ownership of said property and directs the County Executive to assume proper control and maintenance of the same with all speed; likewise, the Board directs staff to identify and take possession over other property to which it has legal title or claim.

BE IT FURTHER RESOLVED that the County Attorney is directed to pursue action, if necessary, to effectuate the direction of the Board consistent with this Resolution.