	ACTIO		
	Board of Supervisors Meeti	January 21, 2021	
	AGENDA ITEM/ACTION	ASSIGNMENT	VIDEO
1.	<ul> <li>Call to Order.</li> <li>Meeting was called to order at 1:17 p.m., by the Vice Chair, Ms. Price. All Supervisors were present with the exception of Mr. Gallaway who arrived at 6:00 p.m. Also present were Jeff Richardson, Greg Kamptner, Claudette Borgersen and Travis Morris.</li> </ul>		
4.	<ul> <li>Adoption of Final Agenda.</li> <li>By a vote of 5:0:1 (Gallaway, absent),</li> <li>ADOPTED the final agenda.</li> </ul>		
5.	<ul> <li>Brief Announcements by Board Members. <u>Liz Palmer:</u></li> <li>Mentioned that the Friends of Esmont, published a book on the History of Esmont. <u>Diantha McKeel:</u></li> <li>Announced that VDOT has recommended smart scale funding for projects around Hydraulic and Rt. 29. <u>Ann Mallek:</u></li> <li>Recommended that Albemarle County should have representation at the Commonwealth Transportation Board meeting to speak in favor of the recommendation for Smart Scale funding.</li> <li>Commented that she has served on the Board of Supervisors for 14 years, representing more than 16,000 individuals in the White Hall District, and reflected on the inauguration of the president. <u>Donna Price:</u></li> </ul>		
	<ul> <li>Commented on the stress we are all facing and thanked those working to bringing our county out of our troubles.</li> <li>Recess. The Board recessed at 1:30 p.m., and</li> </ul>		Link to Video
	reconvened at 1:34 p.m.		
7.	<ul> <li>From the Public: Matters Not Listed for Public Hearing on the Agenda or on Matters Previously Considered by the Board or Matters that are Pending Before the Board.</li> <li><u>The following individuals spoke in support</u> <u>of agenda item #10 County Mission</u> <u>Statement Revision:</u></li> <li><u>Caroline Melton</u></li> <li><u>Javier Raudales</u></li> </ul>		
	• <u>Gary Grant, Rio District, alleged that Chairman</u> Gallaway broke the unanimously adopted rule after Agenda Item #7, "From the Public." by commenting on what a speaker said during their three minutes of public comment time. He said that by doing so, the Board Chairman may have created back and forth debate, which the adopted rules state is prohibited.		

8.1	<ul> <li><u>Marta Keane</u>, CEO of JABA and Rio district resident, acknowledged the Board support through the supplemental CARES grant to help JABA continue to keep staff and services available at the Adult Care Center and at Shining Star. She announced that JABA was able to open the Mary Williams Community Center and has started up a new program called "At Home with JABA." She reminded the Board that the Adult Care Center is needed more than ever, and they will be reopening February 1.</li> <li><u>Trish Phillips</u>, resident of the Scottsville district addressed the Board concerning agenda item #11.</li> <li><u>Cynthia Neff</u>, resident of the Rivanna District, commented on the issues that are delaying the COVID-19 vaccination efforts.</li> <li><u>Abigail Turner</u>, resident of the Samuel Miller District, encouraged the Board to partner with the Blue Ridge Health District to aid in the COVID-19 vaccination distribution and commented on that not all community members have computers to register for the vaccination.</li> </ul>	<u>Clerk:</u> Forward copy of signed	
8.1	<ul> <li>SE202000020 Homestay Special Exception-Dean Kedes.</li> <li>ADOPTED, Resolution to approve the special exception with the conditions contained therein.</li> </ul>	<u>Clerk:</u> Forward copy of signed resolution to Community Development and County Attorney's office. (Attachment 1)	
8.2	<ul> <li>SE202000017 Homestay Special Exception Plainfields Cottage (Train).</li> <li>ADOPTED, Resolution to approve the special exception with the conditions contained therein.</li> </ul>	<u>Clerk:</u> Forward copy of signed resolution to Community Development and County Attorney's office. (Attachment 2)	
8.3	<ul> <li>Resolution to accept road(s) in the Foothill</li> <li>Crossing, Eastern Avenue, Subdivision into the</li> <li>State Secondary System of Highways. (White Hall</li> <li>Magisterial District)</li> <li>ADOPTED resolution.</li> </ul>	<u>Clerk:</u> Forward copy of signed resolution to Community Development. (Attachment 3)	
8.4.	<ul> <li>Resolution to accept road(s) in the Riverside</li> <li>Village, Trailside Drive, Subdivision into the State</li> <li>Secondary System of Highways. (<i>Rivanna</i> Magisterial District)</li> <li>ADOPTED resolution.</li> </ul>	<u>Clerk:</u> Forward copy of signed resolution to Community Development. (Attachment 4)	
9.	<ul><li>Presentation: Equity and Inclusion Annual Report.</li><li>RECEIVED.</li></ul>		
10.	<ul> <li>County Mission Statement Revision.</li> <li>By a vote of 5:0:1 (Gallaway absent), <b>APPROVED</b> revising the Albemarle County Mission Statement by replacing the word "citizens" with "community members".</li> </ul>	<u>OEI:</u> Proceed as approved.	
11.	<ul> <li>SE202000021 Homestay Special Exception Milton Ridge Properties (Phillips).</li> <li>By a vote of 5:0: (Gallaway, absent), ADOPTED resolution to approve the special exception with the conditions contained therein.</li> </ul>	<u>Clerk:</u> Forward copy of signed resolution to Community Development and County Attorney's office. (Attachment 5)	

13. 14.	Presentation: 2021 Real Estate Reassessment.         • RECEIVED.         Recess. The Board recessed at 3:33 p.m., and reconvened at 3:46 p.m.         Q2 FY 21 Albemarle County Economic Outlook.         • RECEIVED.         Rivanna Water and Sewer Authority (RWSA)         Quarterly Report.         • RECEIVED		
13. 14.	reconvened at 3:46 p.m. Q2 FY 21 Albemarle County Economic Outlook. • <b>RECEIVED.</b> Rivanna Water and Sewer Authority (RWSA) Quarterly Report.		
13. 14.	<ul> <li>Q2 FY 21 Albemarle County Economic Outlook.</li> <li><b>RECEIVED.</b></li> <li>Rivanna Water and Sewer Authority (RWSA)</li> <li>Quarterly Report.</li> </ul>		
	Quarterly Report.		
15			
15	RECEIVED.		
	Albemarle County Service Authority (ACSA) Quarterly Report. • RECEIVED.		
	Blue Ridge Health District (BRHD) COVID-19 Update.		
	RECEIVED.		
	<ul> <li>Closed Meeting.</li> <li>At 5:41 p.m., the Board went into Closed Meeting pursuant to Section 2.2-3711(A) of the Code of Virginia:</li> <li>Under Subsection (7), to consult with legal counsel and briefings by staff members pertaining to actual litigation involving a Virginia corporation where consultation or briefing in an open meeting would adversely affect the litigating posture of the County and the Board; and</li> <li>Under Subsection (8), to consult with and be briefed by legal counsel regarding specific legal matters requiring legal advice relating to: 1. A pending rezoning application; and 2. Appointments to boards, commissions, and</li> </ul>		
18.	<ul> <li>committees.</li> <li>Certify Closed Meeting.</li> <li>At 6:05 p.m., the Board reconvened into open meeting and certified the closed meeting.</li> </ul>		
-	meeting and certified the closed meeting. From the Public: Matters Not Listed for Public Hearing on the Agenda or on Matters Previously Considered by the Board or Matters that are Pending Before the Board. • There were none.		
	<ul> <li>Action Item: ZMA2019-004 Breezy Hill with Public Comment.</li> <li>Motion to approve ZMA201900004 Breezy Hill failed by a vote 3:3 (Mallek/Palmer/Price).</li> </ul>		
21.	Pb. Hrg.: FY 2021 Budget Amendment,	Clerk: Forward copy of signed	
	<ul> <li>Appropriations, and Official Intent to Reimburse Expenditures with Proceeds of a Borrowing.</li> <li>By a vote of 6:0, ADOPTED resolution to approve appropriation #2021051 for local government and school projects and programs;</li> </ul>	resolutions to OMB and County Attorney's office. (Attachments 6-7)	
	and <b>ADOPTED</b> resolution of Official Intent to Reimburse Expenditures with Proceeds of a Borrowing.		
	Pb. Hrg.: ZTA202000003 Outdoor Storage and         Outdoor Activities at Recycling Uses in         Industrial Zoning Districts.         • By a vote of 6:0, ADOPTED ordinance.	<u>Clerk:</u> Forward copy of signed ordinance to Community Development and County Attorney's office. (Attachment 8)	

23.	Pb. Hrg.: An Ordinance to Amend the 2021 Due	<u>Clerk:</u> Forward copy of signed
	Date for First Installment Taxes.	ordinance to Finance and County
	<ul> <li>By a vote of 6:0, ADOPTED ordinance.</li> </ul>	Attorney's office. (Attachment 9)
24.	Pb. Hrg.: An Ordinance to Amend Article 7,	Clerk: Forward copy of signed
	Real Property Tax, of Chapter 15, Taxation.	ordinance to Finance and County
	<ul> <li>By a vote of 6:0, ADOPTED ordinance.</li> </ul>	Attorney's office. (Attachment 10)
25.	From the Board: Committee Reports and Matters	
	Not Listed on the Agenda.	
	Bea LaPisto-Kirtley:	
	<ul> <li>Commented that the large broadband</li> </ul>	
	expansion by CenturyLink in the Keswick-	
	Cobham area will have to exclude about 300 or	
	more homes due to new FCC regulations that	
	have been passed.	
	Liz Palmer:	
	<ul> <li>Inquired about where the Virginia Water</li> </ul>	
	Resources Progress Report was located since	
	it was listed as on file in the Clerk's Office on	
	the agenda.	
26.	From the County Executive: Report on Matters Not	
	Listed on the Agenda.	
	There were none.	
27.	Adjourn to January 28, 2021, 4:00 p.m., electronic	
	meeting pursuant to Ordinance No. 20-A(16).	
	• The meeting was adjourned at 8:42 p.m.	
ام	ch/tom	•

ckb/tom

Attachment 1 - Resolution to Approve Special Exception for SE2020-00020 Dean Kedes Homestay

Attachment 2 - Resolution to Approve Special Exception for SE2020-00017 Plainsfields Cottage Homestay

Attachment 3 – VDoT Resolution - Foothill Crossing

Attachment 4 – VDoT Resolution - Riverside Village

Attachment 5 – Resolution to Approve Special Exception for SE2020-00021 Milton Ridge Homestay

Attachment 6 - Resolution to Approve Additional FY2021 Appropriation

Attachment 7 – Resolution of Official Intent to Reimburse Expenditures with Proceeds of a Borrowing

Attachment 8 – Ordinance No. 21-18(1)

Attachment 9 – Ordinance No. 21-A(2)

Attachment 10 – Ordinance No. 21-15(1)

# RESOLUTION TO APPROVE SPECIAL EXCEPTION FOR SE2020-00020 DEAN KEDES HOMESTAY

**BE IT RESOLVED** that, upon consideration of the Memorandum prepared in conjunction with the application and the attachments thereto, including staff's supporting analysis, any comments received, and all of the factors relevant to the special exception in Albemarle County Code §§ 18-5.1.48 and 18-33.49, the Albemarle County Board of Supervisors hereby approves the special exception to modify the minimum 125 foot northeastern, eastern, and southern yard required for a homestay in the Rural Areas zoning district, subject to the conditions attached hereto.

#### \* \* \* \* \*

# SE 2020-00020 Dean Kedes Homestay Special Exception Conditions

- 1. The homestay use is limited to the existing two-bedroom basement apartment located within the existing dwelling.
- 2. Parking for homestay guests is limited to the existing parking areas depicted on the Parking and House Location Exhibit dated December 23, 2020.
- 3. The existing 20' planted buffer located along the northeastern and eastern property boundaries and existing 60'+ planted buffer located along the southern property boundary, depicted on the Parking and House Location Exhibit dated December 23, 2020, may not be disturbed and must be maintained with screening that meets the minimum requirements of County Code § 18-32.7.9.7(b)-(e).

# RESOLUTION TO APPROVE SPECIAL EXCEPTION FOR SE2020-00017 PLAINFIELDS COTTAGE HOMESTAY

**BE IT RESOLVED** that, upon consideration of the Memorandum prepared in conjunction with the application and the attachments thereto, including staff's supporting analysis, any comments received, and all of the factors relevant to the special exception in Albemarle County Code §§ 18-5.1.48 and 18-33.49, the Albemarle County Board of Supervisors hereby approves the special exception to modify the minimum 125-foot eastern and southern yard required for a homestay in the Rural Areas zoning district, subject to the conditions attached hereto.

#### \* \* \* \* \*

# SE 2020-00017 Plainfields Cottage Homestay Special Exception Conditions

- 1. Parking for homestay guests is limited to the existing parking areas depicted on the Parking and House Location Exhibit dated December 23, 2020.
- The existing 20' planted buffer located along the eastern and southern property boundaries, depicted on the Parking and House Location Exhibit dated December 23, 2020, may not be disturbed and must be maintained with screening that meets the minimum requirements of County Code § 18-32.7.9.7(b)-(e).

The Board of County Supervisors of Albemarle County, Virginia, in regular meeting on the 20<sup>th</sup> day of January 2021, adopted the following resolution:

# RESOLUTION

WHEREAS, the street(s) in **Foothills Crossing Subdivision**, as described on the attached Additions Form AM-4.3 dated **January 20, 2021**, fully incorporated herein by reference, is shown on plats recorded in the Clerk's Office of the Circuit Court of <u>Albemarle County</u>, <u>Virginia</u>; and

WHEREAS, the Resident Engineer for the Virginia Department of Transportation has advised the Board that the street(s) meet the requirements established by the <u>Subdivision Street Requirements</u> of the Virginia Department of Transportation.

NOW, THEREFORE, BE IT RESOLVED, that the Albemarle Board of County Supervisors requests the Virginia Department of Transportation to add the street(s) in **Foothills Crossing Subdivision**, as described on the attached Additions Form AM-4.3 dated **January 20, 2021**, to the secondary system of state highways, pursuant to §33.2-705, Code of Virginia, and the Department's <u>Subdivision Street Requirements</u>; and

BE IT FURTHER RESOLVED that the Board guarantees a clear and unrestricted right- of-way, as described, exclusive of any necessary easements for cuts, fills and drainage as described on the recorded plats; and

FURTHER RESOLVED that a certified copy of this resolution be forwarded to the Resident Engineer for the Virginia Department of Transportation.

\* \* \* \* \*

# Report of Changes in the Secondary System of State Highways

Project/Subdivision: Foothills Crossing

Addition - New subdivision street §33.2-705

Rte Number	Street Name	From Termini	To Termini	Length	Number Of Lanes	Recordation Reference	Row Width
1915	Eastern Avenue	Rt 1250, Park Ridge Dr	0.04 Miles North to ESM	0.04	2	DB, 5393: Pg, 420-432	86
1915	Eastern Avenue	Rt 1250, Park Ridge Drive	0.234 Miles South To ESM	0.23	2	DB 5075; PG 664-690	86

The Board of County Supervisors of Albemarle County, Virginia, in regular meeting on the 20<sup>th</sup> day of January 2021, adopted the following resolution:

# RESOLUTION

WHEREAS, the street(s) in **Riverside Village**, as described on the attached Additions Form AM-4.3 dated **January 20, 2021**, fully incorporated herein by reference, is shown on plats recorded in the Clerk's Office of the Circuit Court of <u>Albemarle County</u>, <u>Virginia</u>; and

WHEREAS, the Resident Engineer for the Virginia Department of Transportation has advised the Board that the street(s) meet the requirements established by the <u>Subdivision Street Requirements</u> of the Virginia Department of Transportation.

NOW, THEREFORE, BE IT RESOLVED, that the Albemarle Board of County Supervisors requests the Virginia Department of Transportation to add the street(s) in **Riverside Village**, as described on the attached Additions Form AM-4.3 dated **January 20, 2021**, to the secondary system of state highways, pursuant to §33.2-705, Code of Virginia, and the Department's <u>Subdivision Street</u> <u>Requirements</u>; and

BE IT FURTHER RESOLVED that the Board guarantees a clear and unrestricted right- of-way, as described, exclusive of any necessary easements for cuts, fills and drainage as described on the recorded plats; and

FURTHER RESOLVED that a certified copy of this resolution be forwarded to the Resident Engineer for the Virginia Department of Transportation.

\* \* \* \* \*

#### Report of Changes in the Secondary System of State Highways

Project/Subdivision: Riverside Village

Addition - New subdivision street §33.2-705

Rte Number	Street Name	From Termini	To Termini			Recordation Reference	Row Width
1059	Trailside Drive	Riverside Shops Way (PVT)	0.1 miles North to Trailside Court (PVT)	0.1	2	2 DB, 4632; PG, 180	55
1059	Trailside Drive	Rt 20, Stony Point Rd	0.02 North to Riverside Shops Way (PVT)	0.02	2	DB, 4632; PG, 180	55
1059	Trailside Drive	Trailside Court (PVT)	0.03 miles North	0.03	2	DB, 4632; PG, 180	55

# RESOLUTION TO APPROVE SPECIAL EXCEPTION FOR SE2020-00021 MILTON RIDGE HOMESTAY

**BE IT RESOLVED** that, upon consideration of the Memorandum prepared in conjunction with the application and the attachments thereto, including staff's supporting analysis, any comments received, and all of the factors relevant to the special exception in Albemarle County Code §§ 18-5.1.48 and 18-33.49, the Albemarle County Board of Supervisors hereby approves the special exception to modify the minimum 125 foot front and southwestern yard required for a homestay in the Rural Areas zoning district, subject to the conditions attached hereto.

# \* \* \* \* \*

# SE 2020-00021 Milton Ridge Homestay Special Exception Conditions

- 1. Parking for homestay guests is limited to the existing parking areas depicted on the Parking and House Location Exhibit dated December 23, 2020.
- A vegetative buffer at least 20' wide must be planted and maintained in the general locations shown on Attachment H - Buffer Exhibit, with screening that meets the minimum requirements of County Code § 18-32.7.9.7(b)-(e).

#### RESOLUTION TO APPROVE ADDITIONAL FY 2021 APPROPRIATION

**BE IT RESOLVED** by the Albemarle County Board of Supervisors:

- 1) That the FY 21 Budget is amended to increase it by \$34,349,012.00;
- 2) That Appropriation #2021051 is approved;
- 3) That the appropriation referenced in Paragraph #2, above, is subject to the provisions set forth in the Annual Resolution of Appropriations of the County of Albemarle for the Fiscal Year ending June 30, 2021.

## **RESOLUTION OF OFFICIAL INTENT TO REIMBURSE EXPENDITURES WITH PROCEEDS OF A BORROWING**

WHEREAS, the Albemarle County Board of Supervisors, Virginia (the "Borrower") intends to acquire, construct and equip the items and projects set forth in Exhibit A hereto (collectively, the "Project"); and

WHEREAS, plans for the Project have advanced and the Borrower expects to advance its own funds to pay expenditures related to the Project (the "Expenditures") prior to incurring indebtedness and to receive reimbursement for such Expenditures from proceeds of tax-exempt bonds or taxable debt, or both.

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

1. The Borrower intends to utilize the proceeds of tax-exempt bonds (the "Bonds") or to incur other debt to pay the costs of the Project in an amount not currently expected to exceed \$27,584,717.00.

2. The Borrower intends that the proceeds of the Bonds be used to reimburse the Borrower for Expenditures with respect to the Project made on or after the date that is no more than 60 days prior to the date of this Resolution. The Borrower reasonably expects on the date hereof that it will reimburse the Expenditures with the proceeds of the Bonds or other debt.

3. Each Expenditure was or will be, unless otherwise approved by bond counsel, either (a) of a type properly chargeable to a capital account under general federal income tax principles (determined in each case as of the date of the Expenditure); (b) a cost of issuance with respect to the Bonds; (c) a nonrecurring item that is not customarily payable from current revenues; or (d) a grant to a party that is not related to or an agent of the Borrower so long as such grant does not impose any obligation or condition (directly or indirectly) to repay any amount to or for the benefit of the Borrower.

4. The Borrower intends to make a reimbursement allocation, which is a written allocation by the Borrower that evidences the Borrower's use of proceeds of the Bonds to reimburse an Expenditure, no later than 18 months after the later of the date on which the Expenditure is paid or the Project is placed in service or abandoned, but in no event more than three years after the date on which the Expenditure is paid. The Borrower recognizes that exceptions are available for certain "preliminary expenditures," costs of issuance, certain <u>de minimis</u> amounts, expenditures by "small issuers" (based on the year of issuance and not the year of expenditure) and expenditures for construction of at least five years.

5. The Borrower intends that the adoption of this Resolution confirms the "official intent" within the meaning of Treasury Regulations Section 1.150-2 promulgated under the Internal Revenue Code of 1986, as amended.

6. This Resolution shall take effect immediately upon its passage.

\* \* \* \*

# CAPITAL IMPROVEMENT PROGRAM BOND FUNDED PROJECTS FY 21

School Division	Amount (\$)
Cost of Issuance	\$502,892.00
Crozet Elementary Addition and Improvements	\$20,400,000.00
School Maintenance Replacement Program	\$2,681,825.00
General Government Maintenance Program	\$4,000,000.00
School Division Subtotal	\$27,584,717.00
Total Debt Issue Not to Exceed - FY 21 Projects	\$27,584,717.00

# ORDINANCE NO. 21-18(1)

AN ORDINANCE TO AMEND CHAPTER 18, ZONING, ARTICLE II, BASIC REGULATIONS, 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 18, Zoning, Article II, Basic Regulations, is hereby amended and reordained as follows:

By Amending: Sec. 18-5.1.51 Outdoor activities in industrial districts Sec. 18-5.1.52 Outdoor storage in industrial districts

# Chapter 18. Zoning

# Article II. Basic Regulations

#### Sec. 5 Supplementary Regulations

#### Sec. 5.1 Supplementary Regulations

#### Sec. 5.1.51 - Outdoor activities in industrial districts.

Except as otherwise expressly permitted for a particular use, each use permitted by right or by special use permit in an industrial district is subject to the following:

- a. All manufacturing, compounding, assembling, processing, packaging, or other industrial or business activity must be conducted within a completely enclosed building.
- b. No outdoor activity, including the location of internal access roads, may be established, conducted or used within 100 feet of a residential or agricultural district.
- c. No activity may be conducted outdoors between 7:00 p.m. and 7:00 a.m.
- d. The Board of Supervisors may approve a variation or exception from any requirement of this section.
  - 1. The agent will provide written notice by first class mail or by hand at least five days before the Board hearing to the owner or owners, their agent or the occupant, of each parcel involved; to the owners, their agent or the occupant, of all abutting property and property immediately across the street or road from the property affected, including those parcels which lie in other localities of the Commonwealth; and, if any portion of the affected property is within a planned unit development, then to such incorporated property owners associations within the planned unit development that have members owning property located within 2,000 feet of the affected property as may be required by the commission or its agent.
  - 2. A party's actual notice of, or active participation in, the proceedings for which the written notice provided by this section is required waives the right of that party to challenge the validity of the proceeding due to failure of the party to receive the written notice required by this section.

# (§ 5.1.51, Ord. 13-18(1), 4-3-13; Ord. 21-18(1), 1-20-21)

#### Sec. 5.1.52 - Outdoor storage in industrial districts.

Except as otherwise expressly permitted for a particular use, the outdoor storage of parts, materials and equipment in an industrial district is subject to the following:

- a. Storage areas must be fully screened by a planting strip, existing vegetation, berm, a solid wall or fence, or a combination thereof, to the reasonable satisfaction of the agent.
- b. The parts, materials and equipment stored in a storage area may not be stacked higher than provided screening.
- c. No outdoor storage may be located within 50 feet of a residential or agricultural district.
- d. The outdoor storage of recyclable materials, other than inert materials, at a recycling collection or recycling processing center is prohibited. The outdoor storage of such inert materials must comply with the following:
  - 1. No inert materials may be stored within 100 feet of any agricultural or residential lot line.
  - 2. Trees and vegetation within 100 feet of any agricultural or residential lot line must be maintained as a buffer to abutting properties.
- e. The Board of Supervisors may approve a variation or exception from any requirement of this section.
  - 1. The agent will provide written notice by first class mail or by hand at least five days before the Board hearing to the owner or owners, their agent or the occupant, of each parcel involved; to the owners, their agent or the occupant, of all abutting property and property immediately across the street or road from the property affected, including those parcels which lie in other localities of the Commonwealth; and, if any portion of the affected property is within a planned unit development, then to such incorporated property owners associations within the planned unit development that have members owning property located within 2,000 feet of the affected property as may be required by the commission or its agent.
  - 2. A party's actual notice of, or active participation in, the proceedings for which the written notice provided by this section is required waives the right of that party to challenge the validity of the proceeding due to failure of the party to receive the written notice required by this section.

(§ 5.1.52, Ord. 13-18(1), 4-3-13; Ord. 21-18(1), 1-20-21)

# **ORDINANCE NO. 21-A(2)**

# AN ORDINANCE TO AMEND THE 2021 DUE DATE FOR FIRST INSTALLMENT TAXES

WHEREAS, under Section 58.1-3916 of the Code of Virginia, the County may establish due dates for all local taxes; and

**WHEREAS**, additional time will be beneficial in developing the Fiscal Year 2022 budget, and ensure that there is adequate time for taxpayers to remit the first installment of calendar year 2021 real estate, tangible personal property, machinery and tools, mobile homes, and public service corporations taxes as a result of the new budget calendar.

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

Notwithstanding Section 15-101(A) of the Albemarle County Code, for 2021, the first installment of real estate, tangible personal property, machinery and tools, mobile homes, and public service corporations taxes are due and payable on June 25, 2021, rather than June 5, 2021.

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

# ORDINANCE NO. 21-15(1)

AN ORDINANCE TO AMEND AND REORDAIN ARTICLE 7, REAL PROPERTY TAX, OF 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 Article 7, Real Property Tax, of Chapter 15, Taxation, is hereby amended as follows:

#### By Adding:

Sec. 15-700.1 Delay of penalty and interest when good cause exists.

#### Chapter 15. Taxation

#### 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. 15-700.1 Delay of imposition of penalty and interest when good cause exists.

When real property is subject to a supplemental bill due to the correction of its assessment, when the information requiring that correction was previously available to the County Assessor, when that error is not due to any act or omission of the real property's owner, and when the Director of Finance determines that good cause exists, then the Director of Finance may cause no penalty or interest to accrue on the supplemental bill for up to an additional 90 days.

(§ 15-700.1, Ord. 21-15(1), 1-20-21)

#### State Law reference – Va. Code § 58.1-3916.

#### 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 § <u>58.1-3330</u>, 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 §§ <u>58.1-3330</u>, <u>58.1-3378</u>.

# 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 <u>Articles 2.3</u> and <u>2.4</u>, <u>Chapter 32</u>, <u>Title 58.1</u> of the Virginia Code (Virginia Code §§ <u>58.1-3219.5</u> *et seq*. and <u>58.1-3219.9</u> *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 ten acres, upon which a qualifying dwelling is situated.
- B. Applicability of Virginia Code §§<u>58.1-3219.5</u>et seq. and<u>58.1-3219.9</u>et seq. Except as otherwise provided in this section, <u>Articles 2.3</u> and <u>2.4</u>, <u>Chapter 32</u>, <u>Title 58.1</u> of the Virginia Code (Virginia Code §§ <u>58.1-3219.5</u> et seq. and <u>58.1-3219.9</u> 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 § <u>58.1-3219.5</u> et seq.