

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.

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 § [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 ten 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.](#)

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

Clerk, Board of County Supervisors

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