



Albemarle County

Legislation Details

File #: 19-237 **Version:** 1 **Name:**
Type: Ordinance **Status:** Public Hearing
File created: 3/22/2019 **In control:** Board of Supervisors
On agenda: 4/17/2019 **Final action:**

Title: Ordinance to Amend County Code Chapter 15, Taxation. To receive public comment on its intent to adopt an ordinance to amend Chapter 15, Taxation, of the Albemarle County Code by reorganizing and rewriting the chapter, repealing obsolete and unnecessary provisions, and adding new provisions. The ordinance also would clarify and consolidate the Director of Finance's powers and duties under State law (new Sec. 15-100), reorganize existing Sec. 15-100 into separate sections pertaining to due dates (new Sec. 15-101), statutory assessments (new Sec. 15-102), penalties (new Sec. 15-103), interest (new Sec. 15-104), and applicability (new Sec. 15-108); revise consumer utility tax exemptions, consistent with Virginia Code § 58.1-3816.2 (new Sec. 15-606); replace numerous lengthy definitions and standards, especially for use-value assessments and veterans-related exemptions, with simple cross-references to controlling State law; extend the deadline for property tax assessment appeals to the Board of Equalization (to March 30), consistent with Virginia Code § 58.1-3378(2) (new Sec. 15-702); eliminate commissions for collecting food and beverage tax, consistent with Virginia Code § 58.1-3833 (existing Sec. 15-1205); and add a short-term rental tax on businesses renting heavy equipment property, consistent with Virginia Code § 58.1-3510.4(B)(2) (new Sec. 15-1201(B)). As reorganized, the subject matter of Chapter 15 would be composed of: Article 1, Administration; Article 2, Retail Sales Tax; Article 3, Recordation Tax; Article 4, Bank Franchise Tax; Article 5, Tax on Probate of Wills or Grants of Administration; Article 6, Consumer Utility Tax; Article 7, Real Property Tax (Div. 1, Generally, Div. 2, Real Property Tax Exemption for Certain Elderly and Disabled Persons, and Div. 3, Special Assessments for Land Preservation); Article 8, Personal Property Tax; Article 9, Transient Occupancy Tax; Article 10, Food and Beverage Tax; Article 11, Service Charge on Tax-Exempt Property; Article 12, Short-Term Rental Property Tax; and Article 13, Property Exempted from Taxation (Div. 1, Generally, and Div. 2, Certified Solar Energy Equipment, Facilities, or Devices and Certified Recycling Equipment, Facilities, or Devices).

Sponsors:

Indexes:

Code sections:

Attachments: 1. Att.A - Proposed Ordinance

Date	Ver.	Action By	Action	Result
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