Albemarle County

Legislation Details (With Text)

File #:	21-467	**Version:** 1	**Name:**		
Type:	Ordinance		**Status:**	Public Hearing	
File created:	9/15/2021		**In control:**	Board of Supervisors	
On agenda:	10/6/2021		**Final action:**		
Title:	Ordinance to Waive the 2021 Late Filing Fee for Revalidation Forms Filed from September 1, 2021 to October 1, 2021. To receive public comment on its intent to adopt an ordinance to waive the late filing fee for revalidation forms filed from September 1, 2021 through October 1, 2021.				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	1. Att.A - Proposed Ordinance				

Date	Ver.	Action By	Action	Result

AGENDA DATE: 10/6/2021

TITLE:
Ordinance to Waive the 2021 Late Filing Fee for Revalidation Forms Filed from September 1, 2021 to October 1, 2021

SUBJECT/PROPOSAL/REQUEST: Public hearing to consider the adoption of an ordinance to waive the 2021 late filing fee for revalidation forms filed from September 1, 2021 until October 1, 2021.

ITEM TYPE: Regular Action Item

STAFF CONTACT(S): Richardson, Walker, Kamptner, Bessette, Birch, Lynch

PRESENTER (S): Peter Lynch

LEGAL REVIEW: Yes

REVIEWED BY: Jeffrey B. Richardson

BACKGROUND: The land use tax deferral program allows qualified properties to defer taxes based on either Agricultural, Horticultural, Forrestal, or Open Space uses. To ensure that properties continue their qualified uses, the County Assessor's office relies on information provided by the property owner. The biennial revalidation process allows the Assessor to collect that supporting information and the property owner a chance to affirm the use. It also promotes understanding of the program by property owners.

Virginia Code § 58.1-3234 provides the enabling authority for revalidation and reads as follows: "The governing body of any locality may, however, require any such property owner to revalidate at least every six years with such locality, on or before the date on which the last installment of property tax prior to the effective date of the assessment is due, on forms prepared by the locality, any applications previously approved."

Albemarle's County Code § 15-716 authorizes a biennial revalidation. It allows revalidation with no fee up to

September 1 “of the year preceding the two-year period for which the revalidation is sought…” The current revalidation is for 2022 but collects production information from 2019 and 2020. This County Code section further allows revalidation to occur up to and including December 5 with a $125 late fee.

STRATEGIC PLAN: Mission - To enhance the well-being and quality of life for all community members through the provision of the highest level of public service consistent with the prudent use of public funds.

DISCUSSION: The Assessor’s office normally mails the revalidation forms in June; however, the mailing was delayed until July 20 this year due to staffing issues. In addition, long standing issues with local postal delivery have been exacerbated lately, causing some owners to not receive their forms for a month or longer.

While the Code of Virginia sets the final date to revalidate on December 5, it does not limit the initial due date or our ability to waive the late fee. This year’s circumstances may have caused an undue burden on property owners, which can be remedied by waiving the late fee for forms filed from September 1, 2021 until October 1, 2021. In a normal revalidation year, between 200 and 300 properties require a late fee to revalidate. At this point, it is estimated that approximately 900 properties’ forms will be submitted after September 1. Given this, the Finance and Budget Department recommends a one-time waiver for applications submitted and completed from September 1 to October 1 for 2021 only.

Based on this proposed change, the County will collect the $125 late fee on revalidation submissions filed from October 2, 2021 to December 5, 2021.

This one-time adjustment requires a public hearing and adoption of an ordinance to waive the late fee as specified.

BUDGET IMPACT: Revalidation late fees are not a part of the revenue projection for the County Budget. This change will have no effect on the FY 22 budget.

RECOMMENDATION:
Staff recommends that, after the public hearing, the Board adopt the attached proposed Ordinance to waive the late filing fee for revalidation forms filed from September 1, 2021 to October 1, 2021.

ATTACHMENTS:
A - Proposed Ordinance