



Albemarle County

Legislation Text

File #: 22-450, **Version:** 1

AGENDA DATE: 11/2/2022

TITLE:

An Ordinance to Amend County Code Chapter 8, Licenses, and Chapter 15, Taxation

SUBJECT/PROPOSAL/REQUEST: Public hearing to consider the adoption of an ordinance to amend County Code Chapter 8, Licenses, and Chapter 15, Taxation, to align with Virginia Code

ITEM TYPE: Regular Action Item

STAFF CONTACT(S): Richardson, Rosenberg, Bessette, Birch, Sumner, Lin

PRESENTER (S): Jian Lin

LEGAL REVIEW: Yes

REVIEWED BY: Jeffrey B. Richardson

BACKGROUND: The Department of Finance and Budget is recommending updates to the Albemarle County Code Chapter 8, Licenses, Article 1 and Chapter 15, Taxation, Articles 1 and 8, to conform with and as authorized under the following relevant sections of the State law.

- Virginia Code §§ 58.1-3981 and 3990 provide that the local governing body may authorize the Director of Finance to approve and issue any tax refund up to \$10,000 that was collected as the result of an erroneous assessment.
- Virginia Code § 54.1-4002 provides the local governing body the authority to set the number of pawnshops allowed in a locality.
- Virginia Code § 58.1-3706 A 4 provides the rate of license taxes for repair, personal and business services, and all other businesses and occupations not specifically listed or expected in this section.
- Virginia Code § 58.1-3521 provides that the County may quarterly prorate the property taxes on manufactured homes.
- Virginia Code § 58.1-3001 provides that if any taxpayer owns tangible personal property of such small value that the local levies thereon for the year result in tax of less than fifteen dollars, the County may provide that such tax be omitted from the personal property book and no assessment made thereon.

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

DISCUSSION:

If adopted, the proposed Ordinance in Attachment A would become effective immediately and authorize the

Department of Finance and Budget to initiate any tax refund payment up to \$10,000 resulting from an erroneous assessment by revising Section 8-201 E of Article 1, Business License of Albemarle County Code Chapter 8, Licenses, and Section 15-106 of Article 1, Administration of Albemarle County Code Chapter 15, Taxation, to conform with Virginia Code §§ 58.1-3981 and 3990, as shown in Attachment A.

If adopted, the proposed ordinances in Attachments B and C would become effective January 1, 2023 and would:

- Provide additional State code reference to Section 8-703 for the number of pawnshops allowed in the County authorized under Virginia Code § 54.1-4002 as shown in Attachment B.
- Provide classification accuracy for all other businesses and occupations not specifically listed or expected in Virginia Code § 58.1-3706, by replacing Section 8-712 with Section 8-716, to conform with Virginia Code § 58.1-3706, and sequentially renumbering Sections 8-713, 8-714, 8-715, 8-716 of Article 1, Business License of Albemarle County Code Chapter 8, Licenses, as shown in Attachment B.
- Allow quarterly proration of the personal property taxes on manufactured homes authorized under Virginia Code § 58.1-3521 by adding Section 15-806 of Article 8, Personal Property Tax of Albemarle County Code Chapter 15, Taxation, as shown in Attachment C. This revision will provide equitable assessments, improve customer experience, and result in minimal revenue impact.
- Allow tangible personal property levies for the year resulting in less than five dollars be omitted from the personal property book and no assessment made thereon as authorized under Virginia Code § 58.1-3001 by revising Section 15-800 and renumbering Section 15-807 of Article 8 Personal Property Tax of Albemarle County Code Chapter 15, Taxation, as shown in Attachment C. This revision will improve customer experience for those with tax bills less than five dollars, provide payment process savings, and result in minimal revenue impact.

BUDGET IMPACT: Staff anticipates minimal impact to the budget with the adoption of any of these proposed changes.

RECOMMENDATION:

Staff recommends that, after the public hearing, the Board adopt the attached proposed Ordinances (Attachment A, B, and C).

ATTACHMENTS:

- A - Proposed Ordinance Ch. 8 & 15
- B - Proposed Ordinance Ch. 8
- C - Proposed Ordinance Ch. 15