

*Proposed Ordinance to be considered by the
Washington County, Virginia, Board of Supervisors
After public hearing to be held at its meeting on October 13, 2020*

An Ordinance to Amend Section 58-107 and Appendix A and to add Section 58-109 to the Code of the County of Washington, Virginia, to Reduce Revalidation Filing Frequency and to Establish Late Filing Due Dates and Associated Fees for the Land Use Tax Assessment Program

WHEREAS, Chapter 32, Article 4 of Title 58.1 of the Code of Virginia established authority for localities to adopt a system for use value assessment and taxation for real property in accordance with the provisions of state law;

WHEREAS, Virginia Code § 58.1-3234 established specific filing due dates and allowed local governing bodies discretion to adopt late filing due dates with payment of late filing fees;

WHEREAS, the Code of the County of Washington, Virginia, includes provision for use-value assessment in accordance with Chapter 32, Article 4 of Title 58.1 of the Code of Virginia, but it does not establish late filing due dates with payment of late filing fee;

WHEREAS, having late filing due dates and associated fees will add flexibility for taxpayers who may inadvertently miss a filing due date from time to time and, by establishing reasonable late fees, encourage taxpayers to comply with the filing due date established by state law.

NOW, THEREFORE, ON THE BASIS OF THE FOREGOING, and in consideration of the best interests of the public health, welfare, and safety, and having held a public hearing on this proposed ordinance, the Board of Supervisors of the County of Washington, Virginia hereby ordains the following:

1. That this ordinance shall be deemed effective immediately upon its adoption by the Board;

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2. That should any section or provision of this ordinance be decided to be invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity or constitutionality of any other section or provision of this ordinance or the Washington County Code;
3. That Chapter 58, Article II, Division 3, Subdivision III of the Code of the County of Washington, Virginia (2002, as amended) shall be revised as set forth herein, by revision of section 58-107 and Appendix A, and addition of section 58-109, subject to Article, Division, Section, and Subsection titles and numbers amendment by the Editor as necessary for Code consistency. New language is indicated by underline, and deletions are indicated by strikethrough.

**CHAPTER 58 – TAXATION
ARTICLE II – AD VALOREM
DIVISION 3 – REAL PROPERTY**

Subdivision III. - Use Value Assessment and Taxation of Certain Real Property^[4]

Footnotes: --- (4) --- **State Law reference**— Authority to adopt ordinance regarding general reassessment, Code of Virginia, § 58.1-3231.

Sec. 58-106. - Findings; provision for use value assessment and taxation of certain real estate.

- (a) The board of supervisors finds that the preservation of real estate devoted to agricultural, horticultural, forest and open space uses, as defined in Code of Virginia, § 58.1-3230, within its boundaries is in the public interest and, having heretofore adopted a land-use plan, hereby ordains that such real estate shall be taxed in accordance with the provisions of Code of Virginia, § 58.1-3229 et seq., and this article.
- (b) Accordingly, real estate devoted to agricultural, horticultural, forest and open space uses as defined in Code of Virginia, § 58.1-3230, may be entitled to use-value assessment and taxation in accordance with Code of Virginia, § 58.1-3229 et seq.

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- (c) Except as otherwise provided in this article, the provisions of Code of Virginia, § 58.1-3229 et seq., shall be applicable as if fully set forth in this subdivision.

(Code 1997, § 58-91)

State Law reference— Authority to adopt, Code of Virginia, § 58.1-3231.

Sec. 58-107. - Application; procedure; fee.

- (a) Applications for taxation on the basis of use assessment shall be submitted to the commissioner of the revenue, in accordance with Code of Virginia, § 58.1-3234, and on forms prepared by the state tax commissioner, and shall include such additional schedules, photographs and drawings as may be required by the commissioner of the revenue. An application fee as provided in the fee schedule in Appendix A to this Code shall accompany each application.
- (b) ~~A property owner must revalidate annually with the commissioner of the revenue any application previously approved, on or before the date on which the last installment of property tax prior to the effective date of assessment is due on forms provided by the commissioner of the revenue. At least 30 days prior to the final date for revalidation, the commissioner of the revenue shall send such revalidation forms to such property owners with a letter explaining the refiling requirements of this subsection. Any property owner who wishes to continue use-value assessment shall, during the year of each general reassessment conducted pursuant to Code of Virginia section 58.1-3252, revalidate any application previously approved. Revalidation shall be on revalidation forms supplied by the commissioner of revenue. The taxpayer shall pay the revalidation fee set out in Appendix A every sixth year such taxpayer continues in use-value assessment.~~
- (c) In addition to the foregoing requirements, an application shall be submitted whenever the use or acreage of such land previously approved changes; however, no application fee is required when a change in acreage occurs solely as a result of a conveyance necessitated by governmental action or condemnation of a portion of any land previously approved for taxation on the basis of use assessment.

(Code 1997, § 58-92)

State Law reference— Similar provisions, Code of Virginia, § 58.1-3234.

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Sec. 58-108. - Interest rate on roll-back taxes.

The interest rate on roll-back taxes assessment pursuant to Code of Virginia, § 58.1-3237, shall be ten percent per annum.

(Code 1997, § 58-93)

Sec. 58-109. – Filing due dates, late filing dates, and late fees.

- (a) Initial application due date. *The taxpayer shall file with the commissioner of the revenue the initial application no later than November 2 preceding the tax year for which such taxation is sought with the following exception. In any year in which a general reassessment is made, the property owner may file such application within 30 days after the date the notice of assessed value is mailed in accordance with § 58.1-3330, or November 2 preceding the tax year for which such taxation is sought, whichever is later.*
- (b) Revalidation form due date. *The taxpayer shall file a revalidation form each year that a general reassessment is performed on or before November 20 preceding the effective date of the general reassessment.*
- (c) Revalidation fee due date. *The taxpayer shall pay the revalidation fee set out in Appendix A every sixth year such taxpayer continues in use-value assessment on or before November 20 preceding the tax year for which continued participation is sought.*
- (d) Late filing dates and fees. *A fee for late filing shall be paid in addition to applicable initial application fee or validation fee as follows. Fees are set out in Appendix A.*
1. Late filing of initial application for years between general reassessments. *The taxpayer may file an application after the due date set out in this section with payment of the late fee but no later than December 31 preceding the tax year for which such taxation is sought.*
 2. Late filing of initial application for year of general reassessment. *The taxpayer may file an initial application after the due date set out in this section with payment of the late fee but no later than February 1 of the general reassessment tax year.*
 3. Late filing of revalidation form. *The taxpayer may file a revalidation form after November 20 with payment of the late fee but no later than December 31 preceding the tax year for which continued participation is sought.*
 4. Late payment of revalidation fee. *Taxpayer may pay a revalidation fee after November 20 with a late payment fee but no later than December 31 preceding the tax year for which continued participation is being sought.*

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(e) Applications received after due dates. Any application, revalidation form, and fee(s) received by the commissioner of the revenue after the filing dates set out in this section, including the late filing dates, and applications and revalidation forms submitted with insufficient fee shall be returned to the taxpayer, and the real property considered by such application or revalidation shall not be taxed in accordance with use assessment until a tax year for which an application and payment is received in a timely manner.

State law ref. – Filing due dates and late filing fees, Code of Virginia, 58.1-3234.

Secs. 58-110 ~~Secs. 58-109~~ – 58-115. - Reserved.

APPENDIX A

CHAPTER 58 - TAXATION		
58-107(a)	Application fee for use value assessment for taxation of certain real estate	\$20.00
	Plus, per acre	0.10
58-107(b)	Revalidation fee for use value assessment for taxation of certain real estate	20.00 <u>16.00</u>
	Plus, per acre	0.10 <u>0.08</u>
<u>58-109(d)(1)</u>	<u>Late filing fee – initial application for years between general assessments</u>	<u>20.00</u>
<u>58-109(d)(2)</u>	<u>Late filing fee – initial application for general assessment year</u>	<u>20.00</u>
<u>58-109(d)(3)</u>	<u>Late filing fee – revalidation application</u>	<u>20.00</u>
<u>58-109(d)(4)</u>	<u>Late payment fee – revalidation fee.</u>	<u>20.00</u>