

Chapter 20
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Chapter 20
TAXATION

Article 1. In General¹

Sec. 20-1-1. Tangible personal property returns - - Filing required.

Every person owning tangible personal property which is subject to taxation by the county, other than motor vehicles, but specifically including business personal property, machinery and tools, shall file a return thereof, on forms prepared by the commissioner of the revenue, not later than February 1 in each year.² (Comp. 1974, ch. 23; Ord. 8-4-86; Ord. 10-19-94)

Sec. 20-1-1.1. Same - - Alternate method of filing for motor vehicles.

Every person owning a motor vehicle which is garaged in the county as of January 1 in each year shall file a personal property tax return with respect to each such motor vehicle on forms prescribed by the treasurer. Such form may include an application for county motor vehicle license. Such return shall be filed not later than April 15 in each year. (Comp. 1974, ch. 23; Ord. 8-4-86; Ord. 10-19-94)

Sec. 20-1-1.2. Same - - Continuation of personal property return filing practice.

Except as otherwise expressly provided by the ordinance from which sections 20-1-1 and 20-1-1.1 derive, the existing practice with respect to the filing of personal property returns is hereby continued.³ (Comp. 1974, ch. 23; Ord. 8-4-86; Ord. 10-19-94)

Sec. 20-1-2. Real and personal property taxes - - Payable in semi-annual installments.⁴

¹For state law as to taxation generally, see Code of Va., Tit. 58.1.

²*Editor's note.* -- Prior to October 19, 1994, the tangible personal property return included merchant's capital. The tax on merchant's capital was repealed by ordinance adopted on that date.

³*Editor's note* -- Section 3 of the ordinance adopted on October 19, 1994, repealed the penalty for failure to file timely personal property tax returns which was then in effect.

⁴For state law as to authority of county to establish due dates for the payment of local taxes, set penalties, interest, etc., see Code of Va. § 58.1-3916.

The taxes on real property and tangible personal property, but excluding public service real property, shall be due in equal installments not later than the close of business of the county treasurer's office, on June 5 and December 5 of the calendar year in which the levy is made.

When June 5 or December 5 falls on a nonworking day of the treasurer's office, the due date shall be extended to the next working day of the treasurer's office. (Comp. 1974, ch. 23; Ord. 6-17-87)

Sec. 20-1-2.01. Same -- Appeals of real property assessments to board of equalization.⁵

All assessments of real property for taxation shall be subject to a right of appeal as otherwise provided by law. All applications for appeal to the board of equalization shall be made not less than thirty days after the termination of the date set by the commissioner of revenue to hear objections to the assessments as provided in Virginia Code Section 58.1-3330, but in no event later than June 1 next succeeding the notice of such assessment. All such applications for appeal shall be finally disposed of by the board of equalization not later than July 1 next succeeding. The commissioner of revenue shall cause all such deadlines to be clearly stated on the notice of assessment. (Ord. 10-18-00)

Sec. 20-1-2.1. Same - - Penalty for failure to pay on time.

Any taxpayer failing to pay real estate and tangible personal property taxes on June 5 or December 5 as applicable shall incur a penalty of ten percent of the tax past due, or, in the case of delinquent tangible personal property tax more than thirty days past due, twenty-five percent of the tax past due on such tangible personal property, or ten dollars, whichever is greater, which shall be added to the amount of taxes or levies due from such taxpayer. (Comp. 1974, ch. 23; Ord. 6-17-87; Ord. 10-21-98)

Sec. 20-1-2.2. Same - - Interest on delinquent taxes; overpayments due to taxes erroneously assessed.

The taxpayer shall pay interest on delinquent taxes at a rate of ten percent per annum. Interest shall commence on the first day of the month following the month in which such installment is due. Interest at the same rate shall be paid to the taxpayer on overpayments due to erroneously assessed taxes. (Comp. 1974, ch. 23; Ord. 6-17-87; Ord. 7-21-99)

⁵For state law as to sittings of board of equalization, see Code of Va., § 58.1-3378.

Sec. 20-1-3. Fees assessed against persons chargeable with delinquent taxes or other delinquent charges.⁶

There shall be assessed against every person chargeable with delinquent taxes or other delinquent charges fees to cover the administrative costs and reasonable attorney's or collection agency's fees actually contracted for. The attorney's or collection agency's fees shall be in an amount equal to twenty percent of the taxes or other charges so collected. The administrative costs shall be in addition to all penalties and interest, and shall not exceed twenty dollars for taxes or other charges collected subsequent to the filing of a warrant or other appropriate legal document but prior to judgment, and twenty-five dollars for taxes or other charges collected subsequent to judgment. If the collection activity is to collect on a nuisance abatement lien, the fee for administrative costs shall be \$150 or twenty-five percent of the cost, whichever is less; however, in no event shall the fee be less than twenty-five dollars.

No tax assessment or tax bill shall be deemed delinquent and subject to the collection procedures prescribed herein during the pendency of any administrative appeal under Virginia Code § 58.1-3980, so long as the appeal is filed within ninety days of the date of the assessment, and for thirty days after the date of the final determination of the appeal, provided that nothing in this paragraph shall be construed to preclude the assessment or refund, following the final determination of such appeal, of such interest as otherwise may be provided by general law as to that portion of a tax bill which has remained unpaid or was overpaid during the pendency of such appeal and is determined in such appeal to be properly due and owing.⁷ (Comp. 1974, ch. 7; Ord. 6-3-85; Ord. 7-19-00)

Sec. 20-1-4. Recordation tax.⁸

The board of supervisors does hereby impose a county recordation tax in an amount equal to one-third of the amount of the state recordation tax collectable for the state on the first recordation of each taxable instrument; provided, that no tax shall be imposed under this section upon any instrument in which the state recordation tax is fifty cents specifically; and, provided further, that where a deed or other instrument conveys, covers or is related to property located partly in this county and partly in another county or city, or in the counties or cities, the tax imposed under the authority of this section shall be computed only with respect

⁶For state law as to authority of county to impose a fee on delinquent taxpayers to cover administrative costs, etc., see Code of Va. § 58.1-3958.

⁷The July 19, 2000 amendments to Section 20-1-3 became effective as of their adoption on July 19, 2000.

⁸For state law as to authority of county to impose a recordation tax, see Code of Va. § 58.1-814. As to county recordation tax generally, see Code of Va. § 58.1-3800 et seq.

to the property located in this county.

The clerk of the circuit court collecting the tax imposed under this section shall pay the same in to the treasurer of the county. For his services in collecting the tax imposed by this section, the clerk shall be compensated in the amount of five percent of the tax upon each instrument taxable under this section recorded in his office. Such compensation shall be paid out of the county treasury. (Min. Bk. 6, p. 503; Comp. 1974, ch. 23)

Sec. 20-1-5. Treasurer authorized to approve and issue certain tax refunds.

The treasurer is hereby authorized to approve and issue any refund of taxes pursuant to Virginia Code Section 58.1-3981, up to \$2500; provided, however, that no such refund shall be approved or issued except upon the certificate of the commissioner of revenue, with consent of the county attorney, that such refund is owing as the result of an erroneous assessment. The treasurer shall report each such refund to the board of supervisors not later than the last day of the month in which such refund is issued. (8-21-96)

Sec. 20-1-6. Service charge levied on real property owned by the Commonwealth.⁹

A. Notwithstanding the provisions of Virginia Code § 58.1-3400, a service charge is hereby levied on real property owned by the Commonwealth within the County. For purposes of this section "real property owned by the Commonwealth" shall not include hospitals, educational institutions or public roadways or property held for the future construction of public highways.

B. The service charge shall be based on the assessed value of the state-owned tax exempt real estate and the amount which the County expended, in the year preceding the year in which such charge is assessed, for the purpose of furnishing police and fire protection and for collection and disposal of refuse. Any amount received from federal or state grants specifically designated for the above-mentioned purposes and assistance provided to localities pursuant to Article 10 (§ 14.1-84.1 et seq.) of Chapter 1 of Title 14.1 shall not be considered in determining the cost of providing such services for the real estate. The expenditures for services not provided for certain real estate shall not be considered in the calculation of the service charge for such real estate, nor shall such expenditures be considered when a service is currently funded by another service charge.

C. The service charge rate for state-owned property shall be determined by dividing the expenditures determined pursuant to subsection B of this section by the assessed

⁹For County's authority to levy service charge on real property owned by the Commonwealth, see Virginia Code Section 58.1-3403.

fair market value, expressed in hundred dollars, of all real estate located within the County, including nontaxable property. The resulting rate shall then be applied to the assessed value of the tax exempt property owned by the Commonwealth. Real estate owned by the United States government or any of its instrumentalities, shall not be included in the assessed value of all property within the county, city or town. For purposes of this section, artistic and historical significance shall not be taken into account in the valuation of exempt real estate.

D. In no event shall the service charge rate exceed the real estate tax rate of the county, city or town imposing the service charge.

E. The commissioner of revenue shall annually calculate the service charge imposed hereby and shall certify such calculations to the treasurer on or before May 1 in each year. The treasurer shall bill the Commonwealth for, and shall collect, such service charge on the same due dates and in the same manner as are applicable to real estate taxes.

(2) That the county administrator be, and he is hereby, directed to notify in writing the Governor and each state agency affected by the enactment hereof at least twelve months prior to the effective date of this ordinance.

(3) That this ordinance shall be effective January 1, 1999 such that such levy shall have effect for the tax year 1999. (Ord. 11-19-97)

Article 1.1. Personal Property Tax Relief.

Sec. 20-1.1-1. Purpose; Definitions; Relation to other Ordinances.

(a) The purpose of this Article is to provide for the implementation of the changes to PPTRA effected by legislation adopted during the 2004 Special Session I and the 2005 Regular Session of the General Assembly of Virginia.

(b) Terms used in this Article that have defined meanings set forth in PPTRA shall have the same meanings as set forth in Va. Code § 58.1-3523, as amended.

(c) To the extent that the provisions of this Article conflict with any prior Ordinance or provision of the County Code, this Article shall control.

Sec. 20-1.1-2. Method of Computing and Reflecting Tax Relief.

(a) For tax years commencing in 2006, the County adopts the provisions of Item 503.E of the 2005 Appropriations Act, providing for the computation of tax relief as a specific dollar

amount to be offset against the total taxes that would otherwise be due but for PPTRA and the reporting of such specific dollar relief on the tax bill.

(b) The Board shall, by resolution, set the percentage of tax relief at such a level that it is anticipated fully to exhaust PPTRA relief funds provided to the County by the Commonwealth.

(c) Personal property tax bills shall set forth on their face the specific dollar amount of relief credited with respect to each qualifying vehicle, together with an explanation of the general manner in which relief is allocated.

Sec. 20-1.1-3. Allocation of Relief among Taxpayers.

(a) Allocation of PPTRA relief shall be provided in accordance with the general provisions of this section, as implemented by the specific provisions of the County's annual budget relating to PPTRA relief.

(b) Relief shall be allocated in such as manner as to eliminate personal property taxation of each qualifying vehicle with an assessed value of \$1,000 or less.

(c) Relief with respect to qualifying vehicles with assessed values of more than \$1,000 shall be provided at a percentage, annually fixed and applied to the first \$20,000 in value of each such qualifying vehicle, that is estimated fully to use all available state PPTRA relief. The percentage shall be established annually as a part of the adopted budget for the County.

Sec. 20-1.1-4. Transitional Provisions.

(a) Pursuant to authority conferred in Item 503.D of the 2005 Appropriations Act, the County Treasurer is authorized to issue a supplemental personal property tax bill, in the amount of 100 percent of tax due without regard to any former entitlement to state PPTRA relief, plus applicable penalties and interest, to any taxpayer whose taxes with respect to a qualifying vehicle for tax year 2005 or any prior tax year remain unpaid on September 1, 2006, or such date as state funds for reimbursement of the state share of such bill have become unavailable, whichever earlier occurs.

(b) Penalty and interest with respect to bills issued pursuant to subsection (a) of this section shall be computed on the entire amount of tax owed. Interest shall be computed at the rate provided in Article 1 of this Chapter from the original due date of the tax.

Article 2. Sales Tax.¹⁰**Sec. 20-2-1. General retail sales tax levied.**

Pursuant to section 58.1-605 of the Code of Virginia, a local general retail sales tax at the rate of one percent to provide revenue for the general fund for the county, is hereby levied. Such tax shall be added to the rate of the state sales tax imposed by chapter 6 of Title 58.1 of the Code of Virginia. It shall be subject to all provisions of chapter 6 of Title 58.1 of the Code of Virginia, all the amendments thereto, and the rules and regulations published with respect thereto. (Min. Bk. 6, p. 207; Comp. 1974, ch. 23)

Sec. 20-2-2. Administration and collection.

Pursuant to section 58.1-605 of the Code of Virginia, the local general retail sales tax levied pursuant to this article shall be administered and collected by the state tax commissioner in the same manner and subject to the same penalties as provided for the state sales tax, with the adjustments required by section 58.1-628 of the Code of Virginia. (Min. Bk. 6, p. 207; Comp. 1974, ch. 23)

Article 3. Real Estate Tax Exemptions for Certain Elderly and Disabled Persons.¹¹**Sec. 20-3-1. Purpose of article.**

It is hereby declared to be the purpose of this article to provide real estate tax exemptions for qualified property owners who are not less than sixty-five years of age or permanently and totally disabled and who are otherwise eligible according to the terms of this article. Pursuant to the authority of section 58.1-3210 *et seq.* of the Code of Virginia, the board of supervisors finds and declares that persons qualifying for exemption hereunder are bearing an extraordinary real estate tax burden in relation to their income and financial worth.

¹⁰For state law as to the Virginia Retail Sales and Use Tax Act, see Code of Va., § 58.1-600 *et seq.*

¹¹The amendment and reenactment of this article adopted 12-19-07 has an effective date of January 1, 2008. The amendment and reenactment of this article adopted December 15th, 2004 had an effective date of January 1, 2005. For state law as to authority of county to provide for the exemption or deferral of taxes on property of certain elderly and handicapped persons, see Code of Va., § 58.1-3210 *et seq.*

(Comp. 1974, ch. 23; Ord. 4-15-81; Ord. 11-2-92; Min. Bk. 11, p. 28; Ord. 6-20-01; Ord. 12-15-04; Ord 12-19-07)

Sec. 20-3-2. Definitions.

For the purposes of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section unless another meaning shall clearly appear from the context:

Affidavit shall mean the real estate tax exemption affidavit.

Commissioner of revenue shall mean the commissioner of revenue of the county or any of his duly authorized deputies or agents.

Dwelling shall mean the sole residence of the person claiming exemption.

Exemption shall mean the percentage exemption from the real property tax imposed by the county allowable under the provisions of this article.

Permanently and totally disabled shall mean unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to last for the duration of such person's life.

Property shall mean real property.

Relative shall mean any relation by blood or marriage to the person claiming exemption.

Taxable year shall mean the calendar year, from January 1 through December 31, for which such real property tax is imposed or exemption claimed. (Comp. 1974, ch. 23; Ord. 4-15-81; Ord. 11-2-92; Min. Bk. 11, p. 28; Ord. 6-20-01; Ord. 12-15-04; Ord 12-19-07)

Sec. 20-3-3. Requirements for exemption.

Exemption pursuant to this article shall be granted to persons and for property complying with the following provisions:

(a)The title to the property for which exemption is claimed is held, or partially held, by the person claiming such exemption, as of January 1 of the taxable year for which the exemption is claimed.

(b)The dwelling for which the exemption is claimed is occupied as the sole dwelling of such claimant.

(c)The head of household claiming such exemption (1) is sixty-five years of age, or older as of December 31 of the year immediately preceding the taxable year for which the exemption is claimed, or (2) is determined to be permanently and totally disabled as of December 31 of the year immediately preceding the taxable year.

(d)The gross combined income from all sources of such claimant owner of such dwelling living therein, and of their relatives living in such dwelling, for the immediately preceding calendar year does not exceed a sum of fifty thousand dollars; provided, however, that the first twelve thousand five hundred dollars of income for each relative other than spouse, or such claimant owners, who is living in such dwelling shall not be included in such total.

(e)The net combined financial worth of the claimant owners and of their relatives living in such dwelling as of December 31 of the year immediately preceding the taxable year for which the exemption is claimed does not exceed one hundred sixty thousand dollars. Net combined financial worth shall include the value of all assets, including equitable interests, but exclusive of the fair market value of the dwelling for which the exemption is claimed, the household furnishings therein, and of the land, not exceeding five acres, upon which the dwelling is situated. (Comp. 1974, ch. 23; Ord. 4-15-81; Ord. 11-2-92; Min. Bk. 11, p. 28; Ord. 5-21-97; Ord. 6-20-01; Ord. 12-15-04; Ord 12-19-07)

Sec. 20-3-4. Procedure for claiming and granting exemption.

(a)Annually, and not later than March 15 of the taxable year, the person claiming an exemption shall file a real estate tax exemption affidavit with the county commissioner of revenue.

(b)The affidavit shall set forth, in a manner prescribed on a form furnished by the commissioner of revenue, the name of the owner and the names of all related persons occupying the dwelling for which such exemption is claimed, their gross combined income, and their total combined net worth.

(c)If such person claiming the exemption is under sixty-five years of age, such affidavit shall have attached thereto a certification by the social security administration, the veteran's administration, or the railroad retirement board, or if such person is not eligible for certification by any of these agencies, a sworn affidavit by two medical doctors licensed to practice medicine in this state, to the effect that such person is permanently and totally disabled, as defined in section 20-3-2. The affidavit of at least one of such doctors shall be

based upon a physical examination of such person. The affidavit of one of such doctors may be based upon medical information contained in the records of the civil service commission which is relevant to the standards for determining permanent and total disability as defined in section 20-3-2.

(d)If, after audit and investigation, the commissioner of revenue determines that the person is qualified for exemption, he shall so certify to the treasurer of the county who shall deduct the amount of the exemption from the claimant's real estate tax liability for the taxable year in question. (Comp. 1974, ch. 23; Ord. 4-15-81; Ord. 11-2-92; Min. Bk. 11, p. 28; Ord. 6-20-01; Ord. 12-15-04; Ord 12-19-07)

Sec. 20-3-5. Amount of exemption.

The amount of the exemption granted pursuant to this article shall be a percentage of the real estate tax assessed on the parcel which includes the dwelling for the applicable taxable year in accordance with the following scale:

	NET COMBINED FINANCIAL WORTH			
Gross Household Income	\$0 to \$40,000	\$40,001 to \$80,000	\$80,001 to \$120,000	\$120,001 to \$160,000
\$0 to \$12,500	100%	75%	50%	25%
\$12,501 to \$25,000	75%	57%	39%	20%
\$25,000 to \$37,500	50%	39%	27%	15%
\$37,500 to \$50,000	25%	15%	10%	5%

(Comp. 1974, ch. 23; Ord. 4-15-81; Ord. 11-2-92; Min. Bk. 11, p. 28; Ord. 5-21-97; Ord. 6-17-98; Ord. 6-20-01; Ord. 12-15-04; Ord 12-19-07)

Sec. 20-3-6. Effect of change of status.

Changes with respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which the affidavit provided for by this article is filed and having the effect of exceeding or violating the limitations and the conditions provided in this article shall nullify any relief of real estate tax liability for the then current taxable year and the taxable year immediately following. (Comp. 1974, ch. 23; Ord. 4-15-81; Ord. 11-2-92; Min. Bk. 11, p. 28; Ord. 6-20-01; Ord. 12-15-04; Ord 12-19-07)

Article 4. Special Assessments for Agricultural, Horticultural, Forest and Open Space Real Estate.¹²

Sec. 20-4-1. Statement of purpose; authority.

The board of supervisors hereby finds and declares that the preservation of real estate devoted to agricultural, horticultural, forest and open space uses within the boundaries of the county is in the public interest, in order to:

- (a) Assure a readily available source of agricultural, horticultural, and forest products and of open spaces within reach of concentrations of populations
- (b) Conserve natural resources in forms which will prevent erosion;
- (c) Protect adequate and safe water supplies;
- (d) Preserve scenic natural beauty and open spaces;
- (e) Promote proper land use planning and the orderly development of real estate for the accommodation of an expanding population; and
- (f) Promote a balanced economy and ameliorate pressures which force the conversion of such real estate to more intensive uses.

Such real estate shall be taxed in accordance with the provisions of article 4 of chapter 32 of Title 58.1 of the Code of Virginia, and of this article. (Comp. 1974, ch. 23; Ord. eff. 1-1-78)

Sec. 20-4-2. Special classifications established and defined.

For the purposes of this article, the following special classifications of real estate are established and defined:

- (a) *Real estate devoted to agricultural use* shall mean real estate devoted to the bona fide production for sale of plants and animals useful to man under uniform standards prescribed by the commissioner of agriculture and consumer services or devoted to and

¹²For state law as to special assessments for land preservation, see Code of Va., §58.1-3230 et seq.

meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government. Real estate upon which recreational activities are conducted for a profit or otherwise, shall be considered real estate devoted to agricultural use as long as the recreational activities conducted on such real estate do not change the character of the real estate so that it does not meet the uniform standards prescribed by the commissioner. In order to qualify under the provisions of this article, a tract shall consist of a minimum of five acres, excluding any dwelling site and the two acres surrounding the dwelling.

(b) *Real estate devoted to horticultural use* shall mean real estate devoted to the bona fide production for sale of fruits of all kinds, including grapes, nuts and berries; vegetables; nursery and floral products under uniform standards prescribed by the commissioner of agriculture and consumer services; or devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government. Real estate upon which recreational activities are conducted for a profit or otherwise, shall be considered real estate devoted to horticultural use as long as the recreational activities conducted on such real estate do not change the character of the real estate so that it does not meet the uniform standards prescribed by the commissioner. In order to qualify under the provisions of this article, a tract shall consist of a minimum of five acres, excluding any dwelling site and the two acres surrounding the dwelling.

(c) *Real estate devoted to forest use* shall mean land, devoted to tree growth in such quantity and so spaced and maintained as to constitute a forest area under standards prescribed by the state forester pursuant to the authority set out in section 58.1-3240 of the Code of Virginia. Real estate upon which recreational activities are conducted for a profit or otherwise, shall be considered real estate devoted to forest use as long as the recreational activities conducted on such real estate do not change the character of the real estate so that it no longer constitutes a forest area under standards prescribed by the state forester pursuant to the authority set out in section 58.1-3240 of the Code of Virginia. In order to qualify under the provisions of this article, a tract shall consist of a minimum of twenty acres, excluding any dwelling site and the two acres surrounding the dwelling.

(d) *Real estate devoted to open-space use* shall mean real estate so used as to be provided or preserved for park or recreational purposes, conservation of land or other natural resources, floodways, historic or scenic purposes, or assist in the shaping of the character, direction, and timing of community development or for the public interest and consistent with the local land use plan, under uniform standards prescribed by the director of the department of conservation and recreation pursuant to the authority set out in section 58.1-3240 of the Code of Virginia, and in this article. In order to qualify under the provisions of this article, a tract shall consist of a minimum of ten acres, excluding any dwelling site and the two acres

surrounding the dwelling.

(e) The minimum acreage requirements for special classifications of real estate shall be determined by adding together the total area of contiguous real estate excluding recorded subdivision lots recorded after July 1, 1983, titled in the same ownership. For purposes of this section, properties separated only by a public right-of-way are considered contiguous. (Comp. 1974, ch. 23; Ord. eff. 1-1-78)

Sec. 20-4-3. Applications generally; fee.

(a) The owner of any real estate meeting the criteria of one or more of the special classifications of real estate as defined in section 20-4-2 may, on or before November 1 of each year, apply to the commissioner of revenue of the county for the classification, assessment and taxation of such property for the next succeeding tax year on the basis of its use, under the procedures set forth in section 58.1-3236 of the Code of Virginia . In any year in which a general reassessment is being made, such application may be submitted until thirty days have elapsed after notice of increase in assessment is mailed in accordance with section 58.1-3330 of the Code of Virginia. Such application shall be on forms provided by the state department of taxation and supplied by the commissioner of revenue of the county and shall include such additional schedules, photographs, and drawings as may be required by the commissioner of revenue. An application fee of ten dollars plus ten cents per acre for each acre included in the tract at issue shall accompany the application; however, no application fee may be 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.

(b) A separate application shall be filed for each parcel on the land book; provided, that when applications are submitted by one owner for contiguous parcels, only one application fee shall be required.

(c) Applications required by subsection (a) hereof may be filed within no more than sixty days after the filing deadline specified herein, upon the payment of a late filing fee of \$10, and upon a showing that the failure to file the application with the time provided in subsection (a) was occasioned by reasons beyond the control of the applicant. (Comp. 1974, ch. 23; Ord. eff. 1-1-78; Ord.12-15-04).

Sec. 20-4-4. Determination of eligibility and value of property.

Promptly upon receipt of any application under this article, the commissioner of revenue shall determine whether the subject property meets the criteria for taxation under this article in accordance with sections 58.1-3233 and 58.1-3236 of the Code of Virginia. If the

commissioner of revenue determines that the subject property does meet such criteria, he shall determine the value of such property for its qualifying use as well as its fair market value. In determining whether the subject property meets the criteria set forth in section 20-4-2, the commissioner of revenue may request an opinion from the director of the department of conservation and recreation, the state forester or the commissioner of agriculture and consumer services. (Comp. 1974, ch. 23; Ord. eff. 1-1-78)

Sec. 20-4-5. Recordation of property values in land book.

The use value and the fair market value of any property qualifying under this article shall be placed on the landbook before delivery to the treasurer and the tax for the next succeeding tax year shall be extended for the use value. (Comp. 1974, ch. 23; Ord. eff. 1-1-78)

Sec. 20-4-6. Material misstatements of fact; delinquent taxes at time of application.

In the event of a material misstatement of facts in the application filed pursuant to this article or a material change in such facts prior to the date of assessment, such application for taxation based on use assessment granted thereunder shall be void and the tax for such year extended on the basis of fair market value as applied to other real estate in the taxing jurisdiction. No application for assessment based on use shall be accepted or approved if, at the time the application is filed, the tax on the land affected is delinquent. Upon the payment of all delinquent taxes, including penalties and interest, the application shall be treated in accordance with the provisions of this article. (Comp. 1974, ch. 23; Ord. eff. 1-1-78)

Sec. 20-4-7. Removal of parcels from program if taxes delinquent; notice to owner.

If on April 1 of any year the taxes for any prior year on any parcel of real property which has a special assessment as provided for in this article are delinquent, the treasurer shall forthwith send notice of that fact and the general provisions of this section to the property owner by first-class mail. If, after the notice has been sent, such delinquent taxes remain unpaid on June 1, the treasurer shall notify the commissioner of the revenue who shall remove such parcel from the land use program. (Comp. 1974, ch. 23; Ord. eff. 1-1-78)

Sec. 20-4-8. Roll-back taxes generally.

(a) When real estate qualifies for assessment and taxation on basis of use under this article, and the use by which it qualified changes, to a nonqualifying use, it shall be subject to additional taxes, hereinafter referred to as roll-back taxes. Such additional taxes shall only be assessed against that portion of such real estate which no longer qualifies for assessment and taxation on the basis of use or zoning. Liability for roll-back taxes shall

attach and be paid to the treasurer only if the amount of tax due exceeds two dollars.

(b) The roll-back tax shall be equal to the sum of the deferred tax for each of the five most recent complete tax years including simple interest on such roll-back taxes at a rate equal to that applicable to delinquent taxes for each of the tax years. The deferred tax for each year shall be equal to the difference between the tax levied and the tax that would have been levied based on the fair market value assessment of the real estate for that year. In addition the taxes for the current year shall be extended on the basis of fair market value which may be accomplished by means of a supplemental assessment based upon the difference between the use value and the fair market value.

(c) Liability to the roll-back taxes shall attach when a change in use occurs but not when a change in ownership of the title takes place if the new owner continues the real estate in the use for which it is classified under the conditions prescribed in this article. The owner of any real estate rezoned as provided in subsection (d) of this section, or liable for roll-back taxes shall, within sixty days following such change in use or zoning, report such change to the commissioner of revenue on such forms as may be prescribed. The commissioner shall forthwith determine and assess the roll-back tax, which shall be assessed against and paid by the owner of the property at the time the change in use which no longer qualifies occurs and shall be paid to the treasurer within thirty days of the assessment. If the amount due is not paid by the due date, the treasurer shall impose a penalty and interest on the amount of the roll-back tax, including interest for prior years. Such penalty and interest shall be imposed in accordance with sections 58.1-3915 and 58.1-3916 of the Code of Virginia.

(d) Real property rezoned to a more intensive use, at the request of the owner or his agent, shall be subject to the roll-back tax at the time the zoning is changed. Real property rezoned to a more intensive use before July 1, 1988, at the request of the owner or his agent, shall be subject to the roll-back tax at the time the qualifying use is changed to a nonqualifying use. No real property rezoned to a more intensive use at the request of the owner or his agent shall be eligible for taxation and assessment under this article; provided, that these provisions shall not be applicable to any rezoning which is required for the establishment, continuation, or expansion of a qualifying use. If the property is subsequently rezoned to agricultural, horticultural or open space, it shall be eligible for consideration for assessment and taxation under this article only after three years have passed since the rezoning was effective. (Comp. 1974, ch. 23; Ord. eff. 1-1-78)

Sec. 20-4-9. Failure to report change in use; misstatements in applications.

(a) Any person failing to report properly any change in use of property for which an application for use value taxation had been filed shall be liable for all such taxes, in such amounts and at such times as if he had complied herewith and assessments had been properly

made, and he shall be liable for an additional penalty equal to ten percent of the amount of the roll-back tax and interest, which penalty shall be collected as part of the tax. In addition to such penalty, there shall hereby be imposed interest of one-half per centum of the amount of the roll-back tax, interest and penalty for each month, or fraction thereof, during which failure continues.

(b) Any person making a material misstatement of fact in any application filed pursuant to this article shall be liable for all taxes in such amounts and at such times as if such property had been assessed on the basis of fair market value as applied to other real estate in the county, together with interest and penalties thereon. If such material misstatement was made with the intent to defraud the locality, he shall further be assessed with an additional penalty of one hundred per centum of such unpaid taxes.

For purposes of this section and section 20-4-6, incorrect information on the following subjects will be considered material misstatements of fact:

- (1) The number and identities of the known owners of the property at the time of application;
- (2) The actual use of the property.

The intentional misrepresentation of the number of acres in the parcel or the number of acres to be taxed according to use shall also be considered a material misrepresentation of fact for the purposes of this section and of section 20-4-6. (Comp. 1974, ch. 23; Ord. eff. 1-1-78)

Sec. 20-4-10. Applicability of state law.

The provisions of Title 58.1 of the Code of Virginia applicable to local levies and real estate assessment and taxation shall be applicable to assessments and taxation under this article *mutatis mutandis* including, without limitation, provisions relating to tax liens and the correction of erroneous assessments, and for such purposes the roll-back taxes shall be considered to be deferred real estate taxes. (Comp. 1974, ch. 23; Ord. eff. 1-1-78)

Article 5. Consumer Utility Taxes.¹³

Sec. 20-5-1. Definitions.

¹³For state law as to county consumer utility taxes generally, see Code of Va., § 58.1-3812 et seq.

The following words, terms and phrases, when used in this article, shall have the meanings respectively ascribed to them in this section, except where the context clearly indicates a different meaning:

Affiliated group shall have the same meaning ascribed to it in Virginia Code section 58.1-3703(C)(10), except, for purposes of this article, the word "entity" shall be substituted for the word "corporation" whenever it is used in that section.

Bad debts means any portion of a debt related to a sale of local telecommunication services, the gross charges for which are not otherwise deductible or excludable, that has become worthless or uncollectible, as determined under applicable federal income tax standards. If the portion of the debt deemed to be bad is subsequently paid, the service provider shall report and pay the tax on that portion during the reporting period in which the payment is made.

Consumer means a person who, individually or through agents, employees, officers, representatives, or permittees, makes a taxable purchase of local telecommunication or other services taxable pursuant to this article.

Electric supplier means any corporation, cooperative, partnership or other business entity providing electric service.

Enhanced services means services that employ computer processing applications to act on the format, code, or protocol or similar aspects of the information transmitted; provide additional, different, or restructured information; or involve interaction with stored information.

Gas utility means a public utility authorized to furnish natural gas service in Virginia.

Gross charges means, subject to the exclusions of this section, the amount charged or paid for the taxable purchase of local telecommunication services. However, gross charges shall not include the following:

- (a) Charges or amounts paid that vary based on the distance and/or elapsed transmission time of the communication that are separately stated on the consumer's bill or invoice.
- (b) Charges or amounts paid for customer equipment, including such equipment that is leased or rented by the customer from any source, if such charges or amounts paid are separately identifiable from other amounts charged or paid for the

provision of local telecommunication services on the service provider's books and records.

- (c) Charges or amounts paid for administrative services, including, without limitation, service connection and reconnection, late payments, and roamer daily surcharges.
- (d) Charges or amounts paid for special features that are not subject to taxation under Section 4251 of the Internal Revenue Code of 1986, as amended.
- (e) Charges or amounts paid that are (i) the tax imposed by Section 4251 of the Internal Revenue Code of 1986, as amended or (ii) any other tax or surcharge imposed by statute, ordinance or regulatory authority.
- (f) Bad debts.

Kilowatt hours delivered shall mean in the case of eligible customer-generators, as defined in Virginia Code Section 56-594 (1950), as amended, those kilowatt hours supplied from the electric grid to such customer-generators, minus the kilowatt hours generated and fed back to the electric grid by such customer-generators.

Local telecommunication service, subject to the exclusions stated in this section, includes, without limitation, the two-way local transmission of messages through use of switched local telephone services; telegraph services; teletypewriter; or local mobile telecommunications service.

Local telephone service, subject to the exclusions stated in this section, includes any service subject to federal taxation as local telephone service as that term is defined in Section 4252 of the Internal Revenue Code of 1986, as amended, or any successor statute.

Mobile service consumer means a person having a telephone number for local mobile telecommunications service who has made a taxable purchase of such service or on whose behalf another person has made a taxable purchase of such service.

Mobile telecommunications service means commercial mobile radio service, as defined in Section 20.3, Title 47 of the Code of Federal Regulations, as in effect on June 1, 1999.

Place of primary use means the street address representative of where the customer's use of the mobile telecommunications service primarily occurs, which must be the residential

street address or the primary business street address of the customer and within the licensed service area of the home service provider.

Provider means service provider and/or billing service provider, as appropriate to the context.

*Provider of billing services*¹⁴ means the person who bills a consumer for electric services rendered. If both the service provider and another person separately and directly bill a consumer for electricity service, then the service provider shall be considered the "provider of billing services."

Residential consumer shall not include any consumer of mobile local telecommunication service.

Service address means the location of the telecommunication equipment from which the telecommunication is originated or at which the telecommunication or other taxable service is received by a consumer. However, if the service address is not a defined location, as in the case of maritime systems, air-to-ground systems and the like, service address shall mean the location of the subscriber's primary use of the telecommunication equipment within the licensed service area. In the case of mobile telecommunications service, service address shall mean the customer's place of primary use.

Service provider means, as appropriate to the context, every person engaged in the business of selling local telecommunication services, every person who delivers electricity to the consumer, and/or every gas utility.

Taxable purchase means the acquisition of telecommunication services or other services taxable pursuant to this article for consumption or use; however, taxable purchase does not include (i) the provision of telecommunications among members of an affiliated group of entities by a member of the group for their own exclusive use and consumption and (ii) the purchase of telecommunications for resale in the subsequent provision of telecommunications, including, without limitation, carrier access charges, right of access charges, and charges for use of intercompany facilities; however, the acquisition of telecommunications by a provider of enhanced services is not the purchase of telecommunications for resale, even when the cost of the telecommunications is separately stated to the purchaser of the enhanced services, as long as the primary object of the purchase of the telecommunications by the provider is for the provision of enhanced services and not telecommunications. A person may make tax-free purchases of telecommunications for resale

¹⁴ *Editor's note:* The ordinance as adopted 10-19-05 contained a duplication of the definition of "provider of billing services". This clerical error has been corrected by deleting the second occurrence of the definition.

if the person provides to the service provider a sworn affidavit indicating that the person's purchases are nontaxable sales for resale. (Ord. 7-19-95; Ord. 10-18-00; Ord. 10-19-05)

Sec. 20-5-2. Tax levied.

(a) Subject to the limitations contained in Sections 20-5-9 and 20-5-6.1, there is hereby imposed and levied on a taxable purchase by a consumer of local telecommunication service if the consumer's service address is located in the county and on the consumers of the utility service or services provided within the county by any gas utility or electric supplier a tax calculated as set forth hereinafter. The taxes levied under this section shall be deemed to be local consumer utility taxes adopted pursuant to the Code of Virginia and shall be in addition to any taxes imposed directly by the Code of Virginia.

(b) The tax levied pursuant to this section shall be calculated on a monthly basis according to the following rates:

(i) Local telecommunication service -- 20% of monthly gross charge to consumer, up to a maximum tax of \$3.00; notwithstanding the foregoing, the tax shall be limited to 10% of monthly gross charge to a consumer of local mobile telecommunications service, up to a maximum tax of \$3.00 for each mobile telecommunications service number billed to a mobile service consumer;

(ii) Electricity provided by electric suppliers

(A) For residential customers -- a minimum tax of \$1.40, plus \$0.017138 per kilowatt hour delivered monthly, up to a maximum tax of \$3.00;

(B) For non-residential customers -- a minimum tax of \$2.00, plus \$0.018088 per kilowatt hour delivered monthly, up to a maximum tax of \$3.00;

(iii) Natural gas provided by gas utilities

(A) For residential customers—a minimum tax of \$2.45, plus \$0.18670 per hundred cubic feet monthly service, up to a maximum tax of \$3.00;

(B) For non-residential customers--a minimum tax of \$3.00, plus \$0.015566 per hundred cubic feet monthly service. (Ord. 7-19-95; Ord. 10-18-00; Ord. 10-19-05)

Sec. 20-5-3 . Exemptions.

The tax imposed by this article shall not apply to the United States; the Commonwealth of Virginia and its political subdivisions, agencies, boards, commissions and authorities; any public safety answering point as defined in Virginia Code Section 58.1-3813.1; utility sales of products used as motor vehicle fuels; nor, as to the tax levied on natural gas utility service, to consumers served by a gas utility owned or operated by the County. (Ord. 7-19-95; Ord. 10-18-00; 10-19-05)

Sec. 20-5-4. Computation where provider collects periodically.

In all cases where the provider of billing services or service provider, as applicable, collects the price for services periodically, the tax imposed and levied by this article may be computed on the aggregate amount of purchases during such period; provided, that the amount of tax to be collected shall be the nearest whole cent to the amount computed. (Ord. 7-19-95; Ord. 10-18-00; 10-19-05)

Sec. 20-5-5. Duty of provider to collect and purchaser to pay.

It shall be the duty of every provider of billing services or service provider, as applicable, in acting as the tax collecting medium or agency for the county, to collect from the purchaser for the use of the county the tax imposed and levied by this article at the time of collecting the purchase price charged for such service. It shall be the duty of every purchaser to pay the tax at such time. (Ord. 7-19-95; Ord. 10-18-00; 10-19-05)

Sec. 20-5-6. Duty of provider to report and remit; service provider of local telecommunication services.

A service provider of local telecommunication services shall collect the tax from the consumer by adding the tax to the monthly gross charge for such services and shall remit monthly to the county the amount of tax billed during the preceding month to consumers with a service address in the county. The tax shall, when collected, be stated as a distinct item separate and apart from the monthly gross charge. Until the consumer pays the tax to the service provider, the tax shall constitute a debt of the consumer to the county. If any consumer refuses to pay the tax, the service provider shall notify the county. After the consumer pays the tax to the service provider, the taxes collected shall be deemed to be held in trust by the service provider until remitted to the county. Any consumer shall be entitled to a refund from the county imposing the tax equal to the amount of any tax the consumer paid to a jurisdiction outside of the Commonwealth if such tax was legally imposed in such other jurisdiction; however, the amount of credit or refund shall not exceed the tax paid to the county on such purchase. (Ord. 7-19-95; Ord. 10-18-00; 10-19-05)

Sec. 20-5-6.1. Sourcing of Mobile Telecommunications Services.

(a) The federal Mobile Telecommunications Sourcing Act (4 U.S.C. Section 116, et seq., as amended) created a uniform methodology for sourcing of mobile telecommunications services subject to state and local taxes, fees, and charges. It is the intent of the county that local taxes, fees, and charges on mobile telecommunications service be imposed in accordance with federal law.

(b) Mobile telecommunications service provided to a customer and billed by or for the customer's home service provider shall be deemed to be provided by the home service provider at the customer's place of primary use. Subject to the exclusions in the federal Mobile Telecommunications Sourcing Act, 4, U.S.C. Section 116(c), as amended, local mobile telecommunications service taxable under Section 20-5-2 shall be taxable in the jurisdiction whose territorial limits encompass the customer's place of primary use, regardless of where the mobile telecommunications services originate, terminate, or pass through. No mobile telecommunications service shall be taxable in the county if the customer's place of primary use is outside this Commonwealth.

(c) When otherwise taxable and non-taxable charges for mobile telecommunications service are aggregated, the charges for nontaxable mobile telecommunications service shall be subject to taxation, unless the home service provider can reasonably identify charges not subject to taxation from its books and records that are kept in the regular course of business.

(d) The Tax Commissioner may provide a home service provider with an electronic database that meets the requirements of 4 U.S.C. section 119, as amended. If such database is provided, a home service provider shall be held harmless from any tax, charge, or fee liability for errors of omissions due solely to the reliance on such database, subject to 4 U.S.C. sections 119 and 121, as amended. If no electronic database is provided by the Tax Commissioner, a home service provider may use an enhanced zip code to assign each street address to a specific taxing jurisdiction, and the home service provider shall be held harmless from any tax, charge, or fee liability that otherwise would be due solely as a result of an assignment of a street address to an incorrect taxing jurisdiction, subject to 4 U.S.C. sections 120 and 121, as amended.

(e) The Tax Commissioner shall require a home service provider to obtain and maintain a customer's place of primary use and the local assessing officer shall allow the home service provider to rely on this address as provided under 4 U.S.C. section 122, as amended. The Tax Commissioner may correct the place of primary use, or correct the assignment of a taxing jurisdiction by a home service provider, in accordance with 4 U.S.C. section 121, as amended.

(f) Nothing in this Section modifies, impairs, or supersedes any law allowing a taxing jurisdiction to collect a tax, charge, or fee from a customer that has failed to provide its place of primary use.

(g) If a customer believes that an amount of tax, charge, or fee or an assignment of place of primary use or taxing jurisdiction included on a billing is erroneous, the customer shall notify the home service provider in writing. The customer shall include in this written notification the street address for the customer's place of primary use, the account name and number for which the customer seeks a correction, a description of the error asserted by the customer, and any other information that the home service provider reasonably requires to process the request. Within 60 days of receiving a notice under this section, the home service provider shall review its records to determine the customer's taxing jurisdiction. If this review shows that the amount of tax, charge, or fee or assignment of place of primary use or taxing jurisdiction is in error, the home service provider shall correct the error and refund or credit the amount of tax, charge, or fee erroneously collected from the customer for a period of up to two years. If this review shows that the amount of tax, charge, or fee or assignment of place of primary use or taxing jurisdiction is correct, the home service provider shall provide a written explanation to the customer. The procedures in this section shall be the first course of remedy available to customers seeking correction of assignment of place of primary use or taxing jurisdiction, or a refund of or other compensation for taxes, charges, and/or fees erroneously collected by the home service provider, and no cause of action based upon a dispute arising from such taxes, charges, or fees shall accrue until a customer has reasonably exercised the rights and procedures set forth in this subsection.

(h) For the purposes of this Section, the terms "customer," "enhanced zip code," "home service provider," "licensed service area," "serving carrier," and "taxing jurisdiction" shall have the meaning attributed to them by the federal Mobile Telecommunications Sourcing Act, 4 U.S.C. section 124, as amended.

(i) For the purposes of this Section, the term "Tax Commissioner" shall mean the chief executive officer of the Virginia Department of Taxation or his delegate. (Ord. 10-19-05)

Sec. 20-5-6.2. Bundled Transaction of Services.

(a) For purposes of this article, a bundled transaction of services includes local telecommunication service taxed under this article and consists of distinct and identifiable properties, services, or both, sold for one nonitemized charge for which the tax treatment of the distinct properties and services is different.

(b) In the case of a bundled transaction described in subsection (a), if the charge is attributable to services that are taxable and services that are nontaxable, the portion of the charge attributable to the nontaxable services shall be subject to tax unless the provider can reasonably identify such nontaxable portion from its books and records kept in the regular course of business.

(c) In the case of a bundled transaction described in subsection (a), if the charge for such services is attributable to services that are subject to tax at different rates, the total charge shall be treated as attributable to the services subject to tax at the highest rate unless the provider can reasonably identify the portion of the charge attributable to the services subject to tax at a lower rate from its books and records kept in the regular course of business for other purposes. (Ord. 10-19-05)

Sec. 20-5-7. Duty of provider to report and remit; electric and gas utility services.

A provider of billing services shall bill the tax to all users who are subject to the tax and to whom it bills for electricity service, and shall remit such tax monthly to the county in accordance with Virginia Code section 58.1-2901(1950), as amended, respectively. A service provider shall bill the tax to all users who are subject to the tax and to whom it delivers gas, and shall remit such tax monthly to the county in accordance with Virginia Code section 58.1-2905 (1950), as amended. Providers of billing services and service providers are referred to hereinafter collectively as “provider”. Until the consumer pays the tax to the provider, the tax shall constitute a debt to the county. If any consumer receives and pays for electricity or gas but refuses to pay the tax on the bill that is imposed by the county, the provider shall notify the county of the name and address of such consumer. If any consumer fails to pay a bill issued by a provider, including the tax imposed by the county as stated thereon, the provider shall follow its normal collection procedures with respect to the charge for electric or gas service and the tax, and upon collection of the bill or any part thereof shall (i) apportion the net amount collected between the charge for electric or gas service and the tax and (ii) remit the tax portion to the county. After the consumer pays the tax to the provider, the taxes shall be deemed to be held in trust by such provider until remitted to the county. (Ord. 10-19-05)

Sec. 20-5-8. Provider's records.

Each provider of billing services or service provider, as applicable, shall keep complete records showing all purchases in the county, which records shall show the price charged against each purchaser with respect to each purchase, the date thereof, the date of payment thereof and the amount of tax imposed under this article. Such records shall be kept open for inspection by the duly authorized agents of the county at reasonable times, and the duly authorized agents of the county shall have the right, power and authority to make transcripts thereof. (Ord. 7-19-95; Ord. 10-18-00; 10-19-05)

Sec. 20-5-9. Tax not applicable within limits of certain towns.

As to the tax imposed and levied on consumer purchases of local telecommunication service, the tax imposed and levied by this article shall not apply within the limits of any incorporated town located within the county when such town constitutes a separate school district and such town imposes a town tax authorized by Virginia Code section 58.1-3812. Such tax shall not apply within the limits of any incorporated town located within the county when such town has enacted an ordinance on or before January 1, 2000, to impose a tax under Virginia Code section 58.1-3812 and such ordinance remains in effect.

As to the tax imposed and levied on consumers of services provided by electric suppliers, and gas utilities, the tax imposed and levied by this article shall not apply within the limits of any incorporated town located within the county which town imposes a town tax authorized by Virginia Code section 58.1-3814, as amended, provided that such town (i) provides police or fire protection, and water or sewer services, provided, that any such town served by a sanitary district or service authority providing water or sewer services or served by the county in which the town is located when such service or services are provided pursuant to an agreement between the town and county shall be deemed to be providing such water and sewer services itself, or (ii) constitutes a special school district and is operated as a special school district under a town school board of three members appointed by the town council. (Ord. 7-19-95; Ord. 10-18-00; 10-19-05)

Sec. 20-5-10. Effective date of tax.

As to the tax imposed and levied by this article on consumer purchases of local telecommunication service, the tax imposed and levied by this article, or any change in such tax or structure already in existence, shall be effective 120 days subsequent to written notice by certified mail from the county being received by the registered agent of the service provider that is required to collect the tax..

As to the tax imposed and levied by this article on consumers of services provided by electric suppliers and gas utilities, the tax imposed and levied by this article, or any change in such tax or structure already in existence, shall be effective sixty days subsequent to written notice by certified mail from the county to the registered agent of the service provider and the provider of billing services that is required to collect the tax. (Ord. 7-19-95; Ord. 10-18-00; 10-19-05)

Article 6. Probate Tax.¹⁵

¹⁵For state law as to county tax on wills and administrations, see Code of Va., § 58.1-3805 et seq.

Sec. 20-6-1. Levied; amount.

There is hereby imposed and levied a tax on the probate of every will or grant of administration in an amount equal to one-third of the state tax on such probate of a will or grant of administration.

Sec. 20-6-2. Collection; compensation of clerk.

The tax imposed by this article shall be collected by the clerk of the circuit court. The clerk shall pay such tax into the treasury of the county and shall be entitled to compensation for such service in an amount equal to five percent of the amount collected and remitted. Such compensation shall be paid out of the county treasury.

Sec. 20-6-3. Tax is additional.

The tax provided for by this article shall be in addition to any other taxes and assessments prescribed by law.

Article 7. Utilities License Tax.¹⁶**Sec. 20-7-1. Levy of tax.**

For each and every year, beginning on January 1 and ending on the following December 31, until otherwise changed, there is hereby levied upon any telephone or telegraph company, as defined by chapter 26 of Title 58.1 of the Code of Virginia, and upon every corporation providing heat, light and power within the county, as defined by chapter 26 of Title 58.1 of the Code of Virginia, for the privilege of doing business within the county, a license tax equal to one-half of one per cent of the gross receipts derived from such business in the county. (Comp. 1974, ch. 23; Ord. 12-7-81)

Sec. 20-7-2. Gross receipts - - Defined.

For the purposes of this article, the term "gross receipts" shall mean the gross receipts derived from business within the county included in the total gross receipts utilized by the state corporation commission in making assessments under section 58.1-2633 of the Code of Virginia. (Comp. 1974, ch. 23; Ord. 12-7-81)

¹⁶For state law as to authority of county to impose a license tax on certain public service corporations, see Code of Va., § 58.1-3731 et seq.

Sec. 20-7-3. Same - - When ascertained; basis of tax.

Gross receipts as defined in this article shall be ascertained as of December 31 of each year, and the tax for the current calendar year shall be based on receipts for the preceding calendar year. (Comp. 1974, ch. 23; Ord. 12-7-81)

Sec. 20-7-4. When tax assessed.

The tax due under this article shall be assessed on January 1 of each calendar year. (Comp. 1974, ch. 23; Ord. 12-7-81)

Sec. 20-7-5. When tax due and payable.

The tax assessed under this article shall be due and payable to the treasurer of the county on or before June 1 following the date on which the taxes are assessed. (Comp. 1974, ch. 23; Ord. 12-7-81)

Sec. 20-7-6. Penalty for late payment.

Any person failing to pay the taxes provided for by this article into the county treasury within the time herein prescribed shall incur a penalty thereon as provided by section 58.1-3915 of the Code of Virginia, and interest thereon, as provided by section 58.1-3918 of the Code of Virginia. (Comp. 1974, ch. 23; Ord. 12-7-81)

ARTICLE 8.

Repealed.

ARTICLE 8.1 LOCAL TAX FOR ENHANCED 911 SERVICE**Sec. 20-8.1-1 Definitions**

As used in this Article, unless context requires a different meaning:

"Automatic location identification" or "ALI" means a telephone network capability that enables the automatic display of information defining the geographical location of the telephone used to place a wireline 9-1-1 call.

"Automatic number identification" or "ANI" means a telephone network capability that enables the automatic display of the telephone number used to place a wireline 9-1-1 call.

"Board" means the Wireless E-911 Services Board established pursuant to Virginia Code § 56-484.13.

"Enhanced 9-1-1 service" or "E-911" means a service consisting of telephone network features and PSAPs provided for users of telephone systems enabling such users to reach a PSAP by dialing the digits "9-1-1." Such service automatically directs 9-1-1 emergency telephone calls to the appropriate PSAPs by selective routing based on the geographical location from which the emergency call originated and provides the capability for ANI and ALI features.

"Local exchange carrier" means any public service company or county, city or town granted a certificate to provide local exchange telephone service pursuant to Chapter 10.1 (§ 56-265.1 et seq.) of Title 56 of the Code of Virginia.

"Public safety answering point" or "PSAP" means a communications facility equipped and staffed on a twenty-four-hour basis to receive and process 911 calls. (Ord. 4-16-03)

Sec. 20-8.1-2. Finding that enhanced 911 service has been installed; imposition of local tax.

The governing body finds that an enhanced 911 service, as defined in Section 20-8.1-1, has been installed in the County and that the telephone company has central office equipment which permits such system to be established. Pursuant to Virginia Code Sec. 58.1-3813.1, there is hereby imposed a special tax on the consumers of the telephone service or services provided by any corporation subject to the provisions of Chapter 26 (§ 58.1-2600 et seq.) of Title 58.1 of the Code of Virginia. The amount of such tax shall be \$1.50 per month for each access line from the date of the adoption of this section through June 30, 2003. The amount of such tax shall be \$2.25 per month for each access line for all such service provided on and after July 1, 2003. However, no such tax shall be imposed on federal, state and local government agencies or on consumers of CMRS, as such term is defined in Virginia Code § 56-484.12. Such tax shall be subject to the notification and jurisdictional provisions of Virginia Code § 58.1-3812. (Ord. 4-16-03)

Sec. 20-8.1-3. Deduction for accounting for and remitting tax.

For the purpose of compensating the telephone utility for accounting for and remitting the tax levied by this section, such telephone utility shall be allowed three percent of the amount of tax due and accounted for in the form of a deduction in submitting the return and paying the amount due by it. (Ord. 4-16-03)

Sec. 20-8.1-4. Taxes imposed by this Article separately accounted for.

Any such taxes imposed by this Article shall be accounted for in a separate special

revenue fund or accounted for using a cost center and revenue accounting system acceptable to the Auditor of Public Accounts. The County shall report revenues, expenditures, and balances of the E-911 special revenue fund or cost center in accordance with the specifications set forth in Virginia Code § 15.2-2510. Amounts collected from the tax shall be used solely to pay for reasonable, direct recurring and nonrecurring capital costs, and operating expenses incurred by a public safety answering point in designing, upgrading, leasing, purchasing, programming, installing, testing, administering, delivering, or maintaining all necessary data, hardware and software required to receive and process emergency telephone calls through an E-911 system, including salaries and fringe benefits of dispatchers and direct call-takers of an E-911 system and costs incurred in training dispatchers and direct call-takers in receiving and dispatching emergency telephone calls, and the salary and fringe benefits of the public safety answering point director or coordinator so long as such person has no other duties other than the responsibility for the public safety answering point. (Ord. 4-16-03)

Sec. 20-8.1-5. Special audit procedures applicable.

The County shall ensure that the audit contract with its independent certified public accountant includes audit procedures, in accordance with the specifications set forth in Virginia Code § 15.2-2511, of the separate special revenue fund or cost center required to be established for receiving and accounting for amounts collected under the tax authorized by this section. The specifications shall require an annual audit, beginning July 1, 2003, of such fund or cost center so as to ensure that the amounts collected from such tax are expended solely to pay wireline PSAP cost as defined in this Article. The independent certified public accountants shall report any findings to the Auditor of Public Accounts by November 30 following the fiscal year end. (Ord. 4-16-03)

Article 9. Solar Energy Equipment, Facilities and Devices

Sec. 20-9-1. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Certified solar energy equipment, facilities or devices means any property, including real or personal property, equipment, facilities or devices, certified by the Building Official to be designed and used primarily for the purpose of providing for the collection and use of incident solar energy for water heating, space heating or cooling or other application which would otherwise require a conventional source of energy such as petroleum products, natural gas or electricity. (10-20-04)

Sec. 20-9-2. Exemption Granted.

Certified solar energy equipment, facilities and devices are hereby declared to be a separate class of property and shall constitute a classification for taxation separate from other classifications of real or personal property. Owners of real estate in Fluvanna County to which is attached certified solar energy equipment, facilities or devices are hereby granted an exemption from taxation on such certified solar energy equipment, facilities or devices, subject to the limitations and conditions prescribed by this article and by state law. (10-20-04)

Sec. 20-9-3. Administration.

The exemption provided by this division shall be administered by the Building Official, the Commissioner of Revenue, and the Treasurer. Such officials are hereby authorized and directed to adopt and enforce such reasonable rules and regulations, not in conflict with the provisions of this article, as may be reasonably necessary to determine the value of qualifying solar energy equipment, facilities or devices including, without limitation, requiring the production of documents and the furnishing of answers under oath. (10-20-04)

Sec. 20-9-4. Requirements.

The exemption provided by this division shall be granted to applicants meeting the following requirements:

- (a) The title to the property for which exemption is claimed is held by the person claiming the exemption.
- (b) The Building Official has determined, after such solar energy equipment, facilities or devices have been installed and upon inspection thereof, that the subject property performs at least one of the functions set forth in Article 20-9-1 and that it has been installed in conformity with the Virginia Uniform Statewide Building Code and conforms to the requirements set by the regulations of the state board of housing and community development. (10-20-04)

Sec. 20-9-4. Application generally.

- (a) The person claiming an exemption under this article for solar energy equipment, facilities or devices shall file an application with the Building Official on forms provided for that purpose.
- (b) The application shall be accompanied by a complete set of plans and specifications of the solar energy equipment, facilities or devices for which exemption is claimed. The application shall also be accompanied by sworn statements of contractors or suppliers

attesting to the cost of the purchase and installation of the solar energy equipment, facilities or devices for which exemption is sought. (10-20-04)

Sec. 20-9-5. Appeals from decisions of the Building Official.

Any person aggrieved by a decision of the Building Official may appeal such decision to the State Technical Review Board, which may affirm or reverse such decision. (10-20-04)

Sec. 20-9-6. Approval and certification of application.

If after receipt of a completed application under this division and an inspection of the subject solar energy equipment, facilities or devices, the Building Official determines that the requirements for exemption have been met, he shall approve and certify the application and transmit the same to the Department of Housing and Community Development. (10-20-04)

Sec. 20-9-7. Determination of value by Commissioner of Revenue.

Upon receipt of a certificate from the Department of Housing and Community Development, the Commissioner of Revenue shall proceed to establish the value of qualifying solar energy equipment, facilities or devices to be exempted from taxation in accordance with the provisions of Virginia Code Section 58.1-3661. (10-20-04)

Sec. 20-9-8. Presumption as to value.

For purposes of the administration of this division, and for no other purposes, the value of certified solar equipment, facilities or devices qualifying for exemption shall be presumed to be not less than the normal cost of purchasing and installing such equipment, facilities or devices. (10-20-04)

Sec. 20-9-9. Effective date and duration of exemption.

The exemption determined by the Commissioner of Revenue as provided in this article shall be effective beginning the first day of the tax year next succeeding the certification by the Building Official and shall remain in effect for such tax year and the following four (4) tax years. (10-20-04)

Sec. 20-9-10. Treasurer to be furnished annual list of exemptions; contents of list.

Annually on or before April thirtieth in each tax year, the Commissioner of Revenue shall furnish to the Treasurer a list of all exemptions effective as of the beginning of such tax year. Such list shall show the value of each applicable exemption, multiplied by the tax rate

established for the year in question and extended to show the amount of the real estate tax on each such property to be exempted in each year. (10-20-04)

Sec. 20-9-11. Exemption to be credited against real estate taxes.

The Treasurer shall credit the amounts certified by the Commissioner of Revenue under section 20-9-1 against the total real estate taxes shown on the land book for the tax year in question and shall indicate the amount of each such exemption as a credit on the tax tickets of each qualifying property. (10-20-04)

Sec. 20-9-12. False claims for exemption.

(a) It shall be unlawful for any person falsely to claim an exemption under this division or knowingly to make a false statement in connection with any application for such an exemption.

(b) A violation of this section shall be punished in accordance with Section 1-10 of this Code. (10-20-04)