

ORDINANCE NO. 80A-2

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 18, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING SECTION 18-7.1, LAND USE ASSESSMENT.

BE IT ORDAINED by the Board of Supervisors of James City County that Chapter 18, Taxation, of the Code of the County of James City, Virginia, be and the same is, hereby, amended and reordained by amending Section 18-7.1.

CHAPTER 18

TAXATION

Section 18-7.1. Land Use Assessment.

The County of James City declares that the preservation of real estate devoted to agricultural, horticultural or forestry uses within its boundaries is in the public interest; and therefore, such qualifying real estate shall be taxed in accordance with the provisions of Article 1.1 of Chapter 15 of Title 58 of the Code of Virginia, 1950, as amended, (hereinafter referred to as the Code) and pursuant to the terms of this ordinance.

1. Application by Property Owner of Any Real Estate.
 - a. The owner as defined in Section 58-769.8 of the Code, meeting the criteria set forth in Sections 58-769.5(a) or (b) and 58-769.7 (b)(1) of the Code, may on or before November 1, of each year, apply to the Commissioner of the Revenue 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 58-769.9 of the Code. Such application shall be on forms provided by the State Department of Taxation and supplied by the Commissioner of the Revenue and shall include such additional schedules, photographs and drawings as may be required by the Commissioner of the Revenue.
 - b. Each application shall be accompanied by a fee of ten dollars (\$10.00) per parcel plus ten cents (.10¢) per acre or portion thereof contained in such parcel. For purposes of this paragraph contiguous parcels owned by the same applicant or applicants shall be treated as a single application.

- c. A separate application shall be filed for each parcel listed in the land book.

2. Valuation of Real Estate. Upon receipt of any application, the Commissioner of the Revenue shall determine whether the subject property meets the criteria for taxation of agricultural, horticultural or forestry land under Section 58-769.9 of the Code. If the Commissioner of the Revenue determines that the subject property does not meet such criteria, he shall determine the value of such property for its qualifying use, as well as its fair market value, such qualifying use to be determined as follows:

- a. In addition to use of his personal knowledge, judgment and experience as to the value of agricultural, horticultural or forestry real estate, he shall, in arriving at the value of such land, consider available evidence of agricultural, horticultural or forestry capability and the recommendation of value of such real estate as made by the State Land Evaluation Advisory Committee.
- b. In determining whether the subject property meets the criteria for "agricultural use", "horticultural use" or "forestry use" the Commissioner of the Revenue may request an opinion from the Commissioner of Agriculture and Commerce for the first two categories and the Director of the Conservation and Economic Development for the last category. Upon the refusal of the Commissioner to issue an opinion, or in the event of an unfavorable opinion which does not comport with standards set forth by the director, the party aggrieved may seek relief from any court of record wherein the real estate in question is located. If the court finds in his favor, it may issue an order which shall serve in lieu of an opinion for the purposes of this ordinance.
- c. The use and fair market value of any qualifying property shall be placed in the land book before delivery to the treasurer, and the tax for the next succeeding tax year shall be extended from the use value.

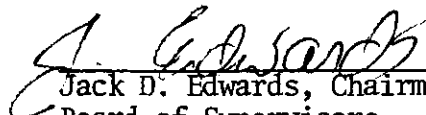
3. Change in Use of Real Estate Assessed; Roll-Back Taxes.

- a. There is hereby imposed a roll-back tax, with interest thereon, in such amounts as may be determined under Section 58-769.10 of the Code upon any property as to which the use changes from a qualifying to a non-qualifying use.
- b. The owner of any real estate liable for roll-back taxes shall report to the Commissioner of the Revenue on forms to be prescribed, any change in the use of such property to a non-qualifying use and shall pay the roll-back tax then due.

4. Failure to Report Change in Use; Misstatements in Applications.

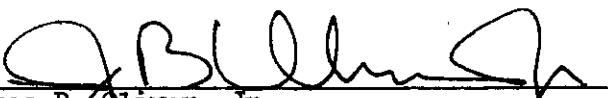
- a. On failure to report and pay within 60 days following such change in use, such owner shall be liable for an additional penalty equal to twenty-five (25) per centum of the amount of the roll-back tax and interest, which penalty shall be collected as a part of the tax. In addition to such penalty, there is hereby imposed interest of one-half (.5) per centum of the amount of the roll-back tax, interest and penalty, for each month or fraction thereof during which the failure to comply continues.
- b. Any person making a material misstatement of fact in any application filed pursuant hereto 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 taxing jurisdiction, together with interest and penalties thereon, and he shall be further assessed with an additional penalty of one hundred (100) per centum of such unpaid taxes.

5. The provisions of Title 58 of the Code applicable to local levies and real estate assessments and taxation with the necessary changes, 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.



Jack D. Edwards, Chairman
Board of Supervisors
James City County

ATTEST:



James B. Oliver, Jr.
Clerk to the Board

Adopted by the Board of Supervisors, James City County, Virginia, on this 10th day of July, 1978.