

58.1-3230

ORDINANCE FOR SPECIAL ASSESSMENTS FOR
AGRICULTURAL REAL ESTATE

BE IT ORDAINED by the County of Amelia, Virginia, that

1. The County of Amelia finds that preservation of real estate devoted to agricultural uses 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 Article 1.1 of Chapter 15 of Title 58 of the Code of Virginia and of this Ordinance.

2. (a) The owner of any real estate meeting the criteria set forth in §58-769.5 and §58-769.7 of the Code of Virginia as to real estate devoted to agricultural use may, at least 60 days preceeding the tax year for which such taxation is sought, apply to the Commissioner of the Revenue for the classification, assessment and taxation for such property for the next succeeding tax year on the basis of its use, under the procedures set forth in §58-769.9 of the Code of Virginia. 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. An individual who is the owner of an undivided interest in a parcel may apply on behalf of himself and the other owners of such parcel upon submitting an affidavit that such other owners are minors or can not be located. An application shall be submitted whenever the use or acreage of such land previously approved changes, except 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; provided, however, that such property owner must revalidate tri-annually with the Commissioner of the Revenue on or before th

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date on which the last installment of property tax prior to the effective date of the assessment is due, any applications previously approved. An application fee of \$10.00 shall accompany each application; a revalidation fee of \$10.00 shall be payable every 6 years thereafter.

2. (b) A separate application shall be filed for each parcel on the land book.

3. Promptly upon receipt of any application, the Commissioner of the Revenue shall determine whether the subject property meets the criteria for taxation hereunder. If the Commissioner of the 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 for "agricultural use", the Commissioner of the Revenue may request an opinion from the Commissioner of Agriculture and Commerce. Upon the refusal of the Commissioner of Agriculture and Commerce to render an opinion or in the event of an unfavorable opinion which does not comport with standards set forth by the Commissioner of Agriculture and Commerce, the party aggrieved may seek relief from any Court of record wherein the real estate in question is located. If the Court finds in favor of the party aggrieved, it may issue an order which may serve in lieu of an opinion for the purposes of this Ordinance.

4. The use value and fair market value of any qualifying property shall be placed on the land book before delivery to the Treasurer and the tax for the next succeeding tax year shall be extended from the use value.

5. There is hereby imposed a roll-back tax, and interest thereon, in such amounts as may be determined under Virginia Code §58-769.10, upon any property as to which the use changes to a nonqualifying use.

6. (a) The owner of any real estate rezoned to a more intensive use at the request of the owner or his agent or liable for roll-back taxes shall, within 60 days following a change in use or zoning report such change to the Commissioner of the Revenue or other assessing officer 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 it shall be paid to the Treasurer within 30 days of the assessment. Any person failing to report within 60 days following such change in use and/or failing to pay such roll-back taxes within 30 days of assessment shall be liable for an additional penalty of 10 per cent of the amount of the roll-back taxes and interest, which penalty shall be collected as a part of the tax. In addition to such penalty, there is hereby imposed interest of 1/2 per centum of the amount of the roll-back tax, interest and penalty for each month or fraction thereof during which the failure 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 per centum of such unpaid taxes.

7. The provisions of Title 58 of the Code of Virginia applicable to local levies and real estate assessment and taxation shall be applicable to assessments and taxation hereunder 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.

8. This Ordinance shall be effective for all tax years beginning on or after January 1, 1976.

VIRGINIA: AT A MEETING OF THE BOARD OF SUPERVISORS OF AMELIA COUNTY
HELD IN THE COURTHOUSE BUILDING ON MONDAY, MAY 12, 1975

RE: ORDINANCE FOR SPECIAL ASSESSMENTS FOR AGRICULTURAL,
HORTICULTURAL, FOREST OR OPEN SPACE REAL ESTATE

This Ordinance was passed by a unanimous vote following a Public Hearing at 2:00 P.M. on May 12, 1975, after such hearing was properly advertised and at which time the public was heard.

BE IT ORDAINED by the County of Amelia, Virginia, that