

*ALBEMARLE COUNTY CODE*

**Chapter 15**

**Taxation**

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**Article 1. Administration**

**Sec. 15-100 Director of Finance; powers and duties to collect, administer, and enforce.**

The Director of Finance (also referred to in this chapter as the “Director”) has the following powers and duties:

- A. *Collect taxes.* The Director has the power and the duty to collect the taxes imposed and levied under this chapter and shall cause the taxes collected to be paid into the general treasury for the County.
- B. *Administer and enforce chapter.* In administering and enforcing this chapter, the Director has all powers and duties conferred on: (i) directors of finance by general laws, including but not limited to Chapter 5, Title 15.2 of the Virginia Code (Virginia Code § 15.2-500 *et seq.*); and (ii) commissioners of revenue and treasurers by general laws, including but not limited to Chapters 31 and 39, Title 58.1 of the Virginia Code (Virginia Code §§ 58.1-3100 *et seq.*, and 58.1-3900 *et seq.*, respectively).

(Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 15.2-519 *et seq.*, § 58.1-3100 *et seq.*, and § 58.1-3900 *et seq.*

**Sec. 15-101 When taxes are due.**

Any taxes imposed pursuant to this chapter are due and owing as follows:

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- A. *General assessments.* Taxes due and owing to the County for real estate, tangible personal property, machinery and tools, mobile homes, and public service corporations are due and payable in two installments. The first installment is due and payable on or before June 5 of the year the taxes are assessed. The second installment is due and payable on or before December 5 of the year the taxes are assessed.
- B. *Payment in whole.* Any taxpayer may pay the whole of the taxes assessed in one sum at any time, provided that any penalty and interest that may have accrued on the whole or any part thereof at the time of payment must be paid as part of the tax.
- C. *Supplemental assessments.* Supplemental tax assessments for real estate, tangible personal property, machinery and tools, mobile homes, and public service corporations are due and payable within 30 days of the billing date.

(8-10-77; 10-8-80; Ord. of 2-14-90; Ord. of 2-5-92; Ord. No. 95-8(2), 10-4-95; Code 1988, § 8-1.3; § 15-100, Ord. 98-A(1), 8-5-98; Ord. 16-15(1), 7-6-16; § 15-101, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3916.

**Sec. 15-102 Statutory assessment of taxes.**

If any person, whose duty it is so to do, shall fail or refuse to collect any tax imposed under this chapter or to make, within the time provided in this chapter, any return or remittance required in this chapter, the Director of Finance shall proceed as he may deem best to obtain facts and information on which to base his estimate of the tax due.

As soon as the Director obtains facts and information upon which to base the assessment of any tax payable by any person who has failed or refused to collect any tax or to make any return or remittance, he shall proceed to determine and assess against that person any tax, penalty and interest provided for by this chapter and shall notify that person, by registered mail, sent to his last known place of address, of the total amount of any such tax, penalty and interest and the total amount thereof shall be payable within 10 days from the date of the notice.

In the event any such tax, penalty or interest is not paid within ten 10 days from the date of the notice, the Director shall proceed to collect any such tax, penalty or interest in accordance with Chapter 39 of Title 58.1 of the Code of Virginia (Virginia Code § 58.1-3900 *et seq.*).

(Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3903.

**Sec. 15-103 Penalties.**

The following penalties are imposed:

- A. *Failure to pay generally.* Except as provided in subsection (B), a penalty of 10 percent of the tax past due or \$10.00, whichever is greater, is imposed on all taxes remaining unpaid after the due date; provided, however, that the penalty shall not exceed the amount of the tax assessable. The penalty shall be imposed on the day after the tax is due and, once it is imposed, it becomes part of the tax.
- B. *Failure to remit excise taxes.* In the case of delinquent remittance of excise taxes on meals, lodging, or admissions collected from consumers, a penalty of: (i) 10 percent for the first month the taxes are past due, and 5% for each month thereafter, up to a maximum of 25 percent of the taxes collected but not remitted; or (ii) \$10.00, whichever is greater, is imposed on all taxes remaining unpaid after the due date; provided, however, that the penalty shall in no case exceed the amount of the tax assessable. The penalty shall be imposed on the day after the tax is due and, once it is imposed, it becomes a part of the tax.

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- C. *Failure to file.* Any taxpayer who fails to file a return required under this chapter is subject to a penalty of 10 percent of the tax levied on the return or \$10.00, whichever is greater; provided, however, that the penalty shall not exceed the amount of the tax assessable. The penalty shall be imposed on the day after the return is due and, once it is imposed, it becomes a part of the tax.

(8-10-77; 10-8-80; Ord. of 2-14-90; Ord. of 2-5-92; Ord. No. 95-8(2), 10-4-95; Code 1988, § 8-1.3; § 15-100, Ord. 98-A(1), 8-5-98; Ord. 16-15(1), 7-6-16; § 15-103, Ord. 19-15(1), 4-17-19)

**State law reference--**Va. Code § 58.1-3916.

**Sec. 15-104 Interest.**

Interest at the rate of 10 percent per year shall apply on all unpaid taxes and penalties commencing the first day of the month following the month in which the taxes are due, and continuing until paid.

(8-10-77; 10-8-80; Ord. of 2-14-90; Ord. of 2-5-92; Ord. No. 95-8(2), 10-4-95; Code 1988, § 8-1.3; § 15-100, Ord. 98-A(1), 8-5-98; Ord. 16-15(1), 7-6-16; § 15-104, Ord. 19-15(1), 4-17-19)

**State law reference--**Va. Code § 58.1-3916.

**Sec. 15-105 Fees to cover the cost of collecting delinquent taxes.**

The following fees are imposed upon each person chargeable with delinquent taxes or other delinquent charges to cover the administrative costs and reasonable attorney's or collection agency's fees actually contracted for:

- A. *Collection, generally.* The attorney's or collection agency's fees shall not exceed 20 percent of the taxes or other charges so collected. The administrative costs are in addition to all penalties and interest, and are in the amount of \$30.00 for taxes or other charges collected after 30 or more days after notice of delinquent taxes or charges pursuant to Virginia Code § 58.1-3919 but before taking any judgment with respect to the delinquent taxes or charges, and in the amount of \$35.00 for taxes or other charges collected after judgment.
- B. *Collection on a nuisance abatement lien.* If the collection activity is to collect on a nuisance abatement lien, the fee for administrative costs is \$150.00 or 25 percent of the cost, whichever is less; however, in no event shall the fee be less than \$25.00.
- C. *Applicability of Virginia Code § 58.1-3958.* Except as otherwise provided in this section, Virginia Code § 58.1-3958 applies to this section.

(Ord. of 11-2-94; Code 1988, § 8-1.5; § 15-101, Ord. 98-A(1), 8-5-98; Ord. 03-15(1), 11-5-03; § 15-105, Ord. 19-15(1), 4-17-19)

**State law reference--**Va. Code §§ 58.1-3916, 58.1-3958.

**Sec. 15-106 Erroneous assessments.**

If the Director of Finance may have made an erroneous assessment:

- A. *Investigation, exoneration, and refunds.* The Director, after diligent investigation and upon being satisfied that he has erroneously assessed a taxpayer with any local taxes shall, if the taxes have not been paid, exonerate the taxpayer from payment of the part of the amount that is erroneous, and if the taxes have been paid, shall refund to the taxpayer the amount erroneously paid together with any penalties and interest paid thereon.

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- B *Quarterly reports.* The Director shall make quarterly reports to the Board of Supervisors that itemize these refunds.
- C. *Applicability of Virginia Code § 58.1-3990.* Except as otherwise provided in this section, Virginia Code § 58.1-3990 applies to this section.

(11-3-76; 4-13-88; Ord. of 2-14-90; Ord. of 2-5-92; Ord. No. 94-8(4), 11-2-94; Code 1988, § 8-1.1; § 15-102, Ord. 98-A(1), 8-5-98; § 15-106, Ord. 19-15(1), 4-17-19)

**State law reference-** Va. Code § 58.1-3990.

**Sec. 15-107 Use of commercially acceptable means to pay.**

The Director of Finance may accept payment of any amount due by any commercially acceptable means, including, but not limited to, checks, credit cards, debit cards, and electronic funds transfers, and may add to any amount due the amount charged to the County for accepting any payment by a means that incurs a charge to the County or the amount negotiated and agreed to in a contract with the County, whichever is less.

(10-2-85; Ord. of 2-5-92; Code 1988, § 8-1.4; § 15-104, Ord. 98-A(1), 8-5-98; § 15-107, Ord. 19-15(1), 4-17-19)

**State law reference-**Va. Code § 2.2-614.1.

**Sec. 15-108 Applicability of article.**

The provisions in this article do not alter or supersede any other provisions of State law or any County ordinance, the subject of which is not specifically addressed herein.

(8-10-77; 10-8-80; Ord. of 2-14-90; Ord. of 2-5-92; Ord. No. 95-8(2), 10-4-95; Code 1988, § 8-1.3; § 15-100, Ord. 98-A(1), 8-5-98; Ord. 16-15(1), 7-6-16; § 15-108, Ord. 19-15(1), 4-17-19)

**State law reference-**Va. Code § 58.1-3916.

**Article 2. Retail Sales Tax**

**Sec. 15-200 Retail sales tax imposed; amount.**

A local general retail sales tax is hereby imposed at the rate of one percent, to provide revenue for the general fund for the County. The tax shall be added to the rate of the State sales tax imposed by Chapter 6, Title 58.1 of the Code of Virginia (Virginia Code § 58.1-600 *et seq.*) and the rules and regulations published with respect thereto.

(Code 1967, § 9-2; Code 1988, § 8-2; § 15-200, Ord. 98-A(1), 8-5-98; Ord. 19-15(1), 4-17-19)

**State law reference-**Va. Code § 58.1-605.

**Sec. 15-201 Administration and collection by the State Tax Commissioner.**

The local general retail sales tax imposed by 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 Virginia Code § 58.1-628.2.

(Code 1967, § 9-3; Code 1988, § 8-3.; § 15-201, Ord. 98-A(1), 8-5-98; Ord. 19-15(1), 4-17-19)

**State law reference-**Va. Code § 58.1-605.

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**Article 3. Recordation Tax**

**Sec. 15-300 Recordation tax imposed; amount.**

A County recordation tax in an amount equal to one-third of the amount of the State recordation tax collectable for the State is hereby imposed upon the first recordation of each taxable instrument; provided that:

- A. *When tax not imposed.* The recordation tax shall not be imposed on any instrument in which the State recordation tax is \$0.50.
- B. *Multijurisdictional parcels.* If a deed or other instrument conveys, covers, or relates to property located partly in the County and partly in another county or city, or in other counties or cities, the tax imposed under this section shall be computed only with respect to the property located in the County.
- C. *Applicability of Virginia Code § 58.1-3800 et seq.* Except as otherwise provided in this article, Article 1, Chapter 38, Title 58.1 of the Code of Virginia (Virginia Code § 58.1-3800 *et seq.*) applies to this section.

(Code 1967, § 9-4.; Code 1988, § 8-4; § 15-300, Ord. 98-A(1), 8-5-98; Ord. 19-15(1), 4-17-19)

**State law reference**-Va. Code §§ 58.1-814, 58.1-3800 to 58.1-3804.

**Article 4. Bank Franchise Tax**

**Sec. 15-400 Definitions and computation.**

The following apply to this article:

*Bank* has the same meaning as the word is defined in Virginia Code § 58.1-1201.

*Net capital* of any bank shall be computed pursuant to Virginia Code § 58.1-1205.

(5-14-80; Code 1988, § 8-7; § 15-400, Ord. 98-A(1), 8-5-98; Ord. 19-15(1), 4-17-19)

**State law reference** – Va. Code § 58.1-1200 *et seq.*

**Sec. 15-401 Bank franchise tax imposed; amount.**

A tax on net capital equaling 80 percent of the State rate of franchise tax set forth in Virginia Code § 58.1-1204 is hereby imposed on each bank located outside any incorporated town but otherwise within the boundaries of this County. If the bank also has offices that are located outside the County or within the corporate limits of any town within the County, the tax shall be apportioned as provided in Virginia Code § 58.1-1211.

(5-14-80; Code 1988, § 8-8; § 15-401, Ord. 98-A(1), 8-5-98; Ord. 19-15(1), 4-17-19)

**State law reference**-Va. Code § 58.1-1210 *et seq.*

**Article 5. Tax on Probate of Wills or Grants of Administration**

**Sec. 15-500 Tax on probate of wills or grants of administration imposed; amount.**

A tax equal to one-third of the amount of the State tax collectable for the State is hereby imposed on the probate of a will or the grant of administration.

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(Code 1967, § 9-9; Code 1988, § 8-10; § 15-500, Ord. 98-A(1), 8-5-98; Ord. 19-15(1), 4-17-19)

**State law reference**--Authority of County to impose probate tax, Va. Code § 58.1-1718.

**Sec. 15-501 Tax in lieu of probate tax.**

A tax of \$25.00 is hereby imposed for the recordation of a list of heirs or an affidavit listing real estate owned by an intestate decedent. This tax is in addition to the State tax and fee imposed for recordation pursuant to Virginia Code § 58.1-1717.1.

(§ 15-501, Ord. 18-15(3), 10-4-17; Ord. 19-15(1), 4-17-19)

**State law reference**--Va. Code §§ 58.1-1718, 58.1-3805.

**Sec. 15-502 Administration and collection.**

Except as otherwise provided by County Code §§ 15-501 and 15-502, Article 2, Chapter 38, Title 58.1 of the Virginia Code (Virginia Code § 58.1-3805 *et seq.*) applies to this article.

(Code 1967, § 9-10; Code 1988, § 8-11; § 15-502, Ord. 98-A(1), 8-5-98; Ord. 18-15(3), 10-4-17; Ord. 19-15(1), 4-17-19)

**State law reference**--Va. Code § 58.1-3806.

**Article 6. Consumer Utility Tax**

**Sec. 15-600 Definitions.**

The following definitions apply to this article:

*CCF* means the volume of gas at standard pressure and temperature in units of 100 cubic feet.

*Commercial* means for use not defined as residential or industrial.

*Industrial* means for use in mining, manufacturing, or processing of raw materials. For the purposes of classifying electrical services, the demand load must be greater than 50kw based on the connected load for a new purchaser and a history of purchasers exceeding 50kw for 3 months out of a twelve-month period for an existing purchaser.

*Kilowatt hours (kWh) delivered* means 1000 watts of electricity delivered in a one-hour period by an electric provider to an actual purchaser, except that in the case of eligible customer-generators (sometimes called cogenerators) as defined in Virginia Code § 56-594, it means kWh supplied from the electric grid to the customer-generators, minus the kWh generated and fed back to the electric grid by the customer-generators.

*Purchaser* means every person who purchases a utility service.

*Residential* means for use by persons primarily for domestic purposes in buildings having single or multiple meters for electricity or natural gas and used as a single dwelling unit or in normal farming operations.

*Seller* means every person, whether a public service corporation or a municipality or private corporation, who sells or furnishes a utility service in the County.

*Utility service* means electric service and natural gas service furnished within the County.

(6-22-67, § 1; 6-20-68, § 1; Ord. No. 94-8(2), 11-2-94; Code 1988, § 8-12; § 15-600, Ord. 98-A(1), 8-5-98; Ord. 00-15(3), 10-4-00; Ord. 11-15(3), 7-6-11; Ord. 19-15(1), 4-17-19)

**State law reference**--Va. Code § 58.1-3814.

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**Sec. 15-601 Consumer utility tax imposed; amount.**

A tax for general purposes is hereby imposed upon each and every purchaser of utility services as set forth in this article in the following amounts:

- A. *Electrical Services - Residential.* On purchasers of electric service for residential purposes, the tax shall be in the amount of \$0.031283 per kWh for the first 128 kWh and \$0.000000 per kWh exceeding 128 kWh delivered monthly by a seller not to exceed \$4.00 per month.
- B. *Electrical Services - Commercial.* On purchasers of electric service for commercial purposes, the tax shall be in the amount of \$0.006161 per kWh for the first 48,693 kWh and \$0.001636 per kWh exceeding 48,693 kWh delivered monthly by a seller.
- C. *Electrical Services - Industrial.* On purchasers of electric service for industrial purposes, the tax shall be in the amount of \$0.005265 per kWh for the first 56,980 kWh and \$0.000934 per kWh exceeding 56,980 kWh delivered monthly by a seller.
- D. *Gas Service - Residential.* On purchasers of natural gas service for residential purposes, the tax shall be \$1.25 per CCF for the first 1.6 CCF and \$0.00 per CCF exceeding 1.6 CCF delivered monthly by a seller.
- E. *Gas Service - Commercial or Industrial.* On purchasers of natural gas service for commercial or industrial purposes, the tax shall be \$0.0638 per CCF for the first 4,500 CCF and \$0.0110 per CCF exceeding 4,500 CCF for non-interruptible service, and \$0.0588 per CCF for the first 4,770 CCF and \$0.0110 per CCF exceeding 4,770 CCF for interruptible service.

(6-22-67, § 2; 6-20-68, § 2; 11-2-68, § 1; 4-21-76; Ord. No. 94-8(2) of 11-2-94; Code 1988, § 8-13; § 15-601, Ord. 98-A(1), 8-5-98; Ord. 00-15(3), 10-4-00; Ord. 11-15(3), 7-6-11; Ord. 19-15(1), 4-17-19)

**State law reference**-Va. Code § 58.1-3814.

**Sec. 15-602 Utility bills; monthly and other periodic billing.**

Bills for utility services are considered monthly bills if rendered 12 times annually with each bill covering a period of approximately one month or a portion thereof. If bills for utility services are submitted less frequently than monthly, covering periods longer than one month, the maximum amounts of the bills for the tax imposed by this article shall be increased by multiplying the appropriate maximum fixed by County Code § 15-601 for the utility service involved by the number of months of service covered by the bills.

(6-22-67, § 3; 6-20-68, § 3; 11-2-68, § 2; Code 1988, § 8-14; § 15-602, Ord. 98-A(1), 8-5-98; Ord. 19-15(1), 4-17-19)

**State law reference**-Va. Code § 58.1-3814.

**Sec. 15-603 Collecting and remitting the tax.**

- A. *Duty of the seller to collect the tax.* In acting as the tax collection medium or agency for the County, every seller has the duty to collect from the purchaser the tax imposed by this article at the time of collecting the purchase price charged therefor. The seller shall remit monthly to the County the amount of tax billed during the preceding month to the purchaser.
- B. *Computing the tax.* If the seller collects the price for utility service in stated periods, the tax imposed by this article shall be computed on the amount of purchase during the month or period according to each bill rendered; provided, the amount of tax to be collected shall be the nearest whole cent to the amount computed.

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- C. *How tax identified on the utility bill.* When it is billed, the tax shall be stated as a distinct item separate and apart from the monthly gross charge.
- D. *Tax is a debt of the purchaser until it is paid.* Until the purchaser pays the tax to the seller, the tax shall constitute a debt of the purchaser to the County. If any purchaser refuses to pay the tax, the seller shall notify the County.
- E. *Taxes collected held in trust until they are remitted.* After the purchaser pays the tax to the seller, the taxes collected shall be deemed to be held in trust by the seller until remitted to the County.

(6-22-67; § 7; 6-20-68; § 7; Ord. 94-8(2), 11-2-94; Code 1988; § 8-16; § 15-604, Ord. 98-A(1), 8-5-98; Ord. 11-15(3), 7-6-11; § 15-603, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3814 *et seq.*

**Sec. 15-604 Duty of seller to keep complete records; inspection of records.**

Each seller shall keep complete records as follows:

- A. *Records required to be kept.* The seller shall keep all records showing all purchasers in the County, the price charged against each purchaser with respect to each purchase, the date of each purchase, the date of payment for each purchase, and the amount of tax imposed by this article.
- B. *Inspection of records by County agents.* The seller shall keep the records open for inspection by the duly authorized agents of the County during regular business hours on business days. The duly authorized agents of the County shall have the right, power and authority to make any copies or transcripts thereof at any time.

(6-22-67, § 8; 6-20-68, § 8; Code 1988, § 8-17; § 15-605, Ord. 98-A(1), 8-5-98; § 15-604, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3814 *et seq.*

**Sec. 15-605 Extension of time for filing return.**

The Director of Finance may extend, for good cause shown, the time for filing any return required to be filed under this article; provided, however, no extensions shall exceed a period of 90 days.

(6-22-67, § 9; 6-20-68, § 9; Code 1988, § 8-18; § 15-606, Ord. 98-A(1), 8-5-98; § 15-605, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3814 *et seq.*

**Sec. 15-606 Exemptions from article.**

Utilities consumed on the following properties or by the following facilities are exempt from the payment of the tax imposed by this article :

- A. *Certain exempt properties.* All property that has been designated or classified as exempt from property taxes pursuant to Article X, Section 6 (a) (2) or Article X, Section 6 (a) (6) of the Constitution of Virginia; and
- B. *E-911 facilities.* Facilities: (i) equipped and staffed on a 24-hour basis to receive and process E-911 calls; or (ii) that intend to receive and process E-911 calls and have notified CMRS providers in their jurisdiction of their intention to receive and process those calls.

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(5-14-80; Code 1988, § 8-19; § 15-607, Ord. 98-A(1), 8-5-98; § 15-606, Ord. 19-15(1), 4-17-19)

**State law reference**—Va. Code § 58.1-3816.2.

**Sec. 15-607 Forms for reports.**

The Director of Finance may prescribe forms for filing of any report or the payment of any funds set forth in this article.

(6-22-67, § 6; 6-20-68, § 6; Code 1988, § 8-21; § 15-609, Ord. 98-A(1), 8-5-98; § 15-607, Ord. 19-15(1), 4-17-19)

**State law reference**—Va. Code § 58.1-3816.2.

**Article 7. Real Property Tax**

**Division 1. Generally**

**Sec. 15-700 Annual assessment of real estate.**

All real estate in the County shall be assessed annually for the purposes of taxation by the Director of Finance of the County as of January 1 of each year.

(§ 8-1.1, 11-3-76; Ord. of 2-5-92; Code 1988, § 8-64; § 15-1000, Ord. 98-A(1), 8-5-98; Ord. 05-15(3), adopted 11-9-05, effective 1-1-07; § 15-700, Ord. 19-15(1), 4-17-19)

**State law reference**— Constitution of Virginia, Article X, §§ 2, 4; Va. Code § 58.1-3200 *et seq.*

**Sec. 15-701 Assessment of new buildings substantially completed.**

Any new building substantially completed or fit for use and occupancy shall be assessed and subject to the real property tax as follows:

- A. *When it is to be assessed.* Any new building substantially completed or fit for use and occupancy prior to November 1 of the year of completion shall be assessed when it is so completed or fit for use and occupancy, and the Director of Finance (or his designee) shall enter in the books the fair market value of the building.
- B. *When assessment becomes effective.* An assessment under this section becomes effective only when information as to the date and amount of the assessment is recorded in the office of the Director and made available for public inspection.
- C. *Computing the real property tax.* The total real property tax on any new building for that year shall be the sum of: (i) the tax upon the assessment of the completed building, computed according to the ratio which the portion of the year the building is substantially completed or fit for use and occupancy bears to the entire year; and (ii) the tax upon the assessment of the building as it existed on January 1 of that assessment year, computed according to the ratio which the portion of the year the building was not substantially complete or fit for use and occupancy bears to the entire year.
- D. *Extension of penalty date for delinquent payments.* For any assessment under this section effective after September 1 of any year, the penalty for nonpayment by December 5 shall be extended to February 5 of the succeeding year.

(§ 8-1.6, 9-9-87; Ord. of 2-5-92; Code 1988, § 8-65; § 15-1001, Ord. 98-A(1), 8-5-98; § 15-701, Ord. 19-15(1), 4-17-19)

**State law reference**—Va. Code § 58.1-3292.

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**Sec. 15-702 Deadlines for making objections and filing appeals; deadline for disposition of appeals.**

- A. *Objections to the annual assessment to the assessing officer.* Any aggrieved taxpayer may appear before the assessing officer and present objections to any annual assessment of real estate by February 28 of the year in which the assessment takes effect.
- B. *Appeal of annual assessment to the Board of Equalization.* A property owner or lessee may also appeal any annual assessment by making an application to the Board of Equalization by March 30 of the year in which the assessment takes effect.
- C. *Appeal of supplemental or pro rata assessment to the Board of Equalization.* A property owner or lessee may appeal any supplemental or pro rata assessment by making an application directly to the Board of Equalization within thirty days after the date of the notice of the supplemental or pro rata assessment, or within 30 days after the date set by the assessing officer to hear objections to the assessments as provided in Virginia Code § 58.1-3330, whichever date is later.
- D. *Disposition of appeals by the Board of Equalization.* The Board of Equalization shall finally dispose of all annual assessment appeals by September 1 of the year in which the assessment takes effect. The Board of Equalization shall finally dispose of all supplemental or pro rata assessment appeals for new construction by December 31 of the year in which the supplemental or pro rata assessment takes effect.

(§ 8-1.7, 7-12-89; Ord. of 2-5-92; § 8-66, 3-4-98; § 15-1002, Ord. 98-A(1), 8-5-98; Ord. 05-15(3), adopted 11-9-05, effective 1-1-07; § 15-702, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code §§ 58.1-3330, 58.1-3378.

**Sec. 15-703 Abatement of real property taxes levied on buildings razed, or destroyed or damaged by fortuitous happenings.**

Real property taxes levied on buildings either razed, or destroyed or damaged by fortuitous happenings may be abated, subject to the following:

- A. *When abatement is allowed.* Real property taxes levied shall be abated on buildings which are: (i) razed; or (ii) destroyed or damaged by a fortuitous happening beyond the control of the owner.
- B. *When abatement is not allowed.* Abatement is not allowed in the following circumstances:
  - 1. *Decrease in value is less than \$500.00.* Abatement is not allowed if the destruction or damage to the building shall decrease the value thereof by less than \$500.00.
  - 2. *Building not unfit for use and occupancy for 30 or more days.* Abatement is not allowed unless the destruction or damage renders the building unfit for use and occupancy for 30 days or more during the calendar year.
- C. *Computing the real property tax.* The real property tax on the razed, destroyed, or damaged building is computed according to the ratio which the portion of the year the building was fit for use, occupancy and enjoyment bears to the entire year.
- D. *Applying for abatement.* The owner of the building or a person acting on the owner's behalf shall apply for abatement within six months after the date on which the building was razed, destroyed, or damaged.

(§ 15-1003, Ord. 02-15(1), 5-15-02; § 15-703, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3222.

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**Sec. 15-704 Exemptions for disabled veterans and surviving spouses of members of the armed forces killed in action**

- A. *Exemptions.* Pursuant and subject to Articles 2.3 and 2.4, Chapter 32, Title 58.1 of the Virginia Code (Virginia Code §§ 58.1-3219.5 *et seq.* and 58.1-3219.9 *et seq.*, respectively), the following property is exempt from real property taxes:
1. *Dwellings.* The qualifying dwellings of disabled veterans and surviving spouses of members of the armed forces killed in action, and
  2. *Land.* The land, not exceeding 10 acres, upon which a qualifying dwelling is situated.
- B. *Applicability of Virginia Code §§ 58.1-3219.5 et seq. and 58.1-3219.9 et seq.* Except as otherwise provided in this section, Articles 2.3 and 2.4, Chapter 32, Title 58.1 of the Virginia Code (Virginia Code §§ 58.1-3219.5 *et seq.* and 58.1-3219.9 *et seq.*, respectively) applies to this section.

(§ 15-1603, Ord. 11-15(2), 5-11-11; Ord. 16-15(1), 7-6-16; § 15-704, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3219.5 *et seq.*

**Division 2. Real Property Tax Exemption for Certain Elderly and Disabled Persons**

**Sec. 15-705 Purpose.**

The purpose of this article is to provide relief to certain elderly and disabled persons who are subject to a real property tax burden that is extraordinary in relation to their income and financial worth.

(§ 15-700, Ord. 98-A(1), 8-5-98; § 15-705, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3210.

**Sec. 15-706 Administration.**

This article shall be administered by the Director of Finance, who is hereby authorized and empowered to prescribe, adopt, promulgate, and enforce any rules and regulations in conformance with this article, including the right to require answers under oath, as may be reasonably necessary to determine eligibility for the exemption. The Director is authorized to require the production of certified tax returns and appraisal reports to establish eligible owners' total combined income and net combined financial worth.

(2-15-73; 11-9-77; Ord. of 12-19-90; Code 1988, § 8-24; § 15-701, Ord. 98-A(1), 8-5-98; Ord. 14-15(3), 9-3-14; § 15-706, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3213(F).

**Sec. 15-707 Definitions.**

The following definitions apply to this article:

*Dwelling* means a building occupied as a residence.

*Income* means the total gross income from all sources comprising the amount of money received on a regular basis which is available to meet expenses, regardless of whether a tax return is actually filed, or whether the money is taxable or deductible from an eligible owner's income tax return.

- a. *Income* includes: (i) retirement payments, including the portion that represents the contribution of the retiree; (ii) nontaxable social security retirement benefits; (iii) disability payments; and (iv) rental income.

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- b. *Income* does not include: (i) life insurance benefits; (ii) receipts from borrowing or other debt; and (iii) social security taxes taken out of the pay of a retiree.
- c. The income of a self-employed person received from the business shall be the gross income of the business, less the expenses of the business.

*Manufactured home* has the same meaning as the term is defined in Virginia Code § 36-85.3.

*Net combined financial worth* means the net present value of all assets, including equitable interests, and liabilities, both as of December 31 of the immediately preceding calendar year, of the owners, and of the spouse of any owner of the dwelling. The term “net combined financial worth” shall not include: (i) the value of the subject dwelling and the land, not exceeding ten acres, upon which it is situated; (ii) the value of furniture, household appliances and other items typically used in a home; and (iii) the outstanding balance of any mortgage on the subject property, except to the extent that the subject property is counted as an asset.

*Owning title or partial title* means owning the usufruct, control or occupation of the real estate, whether the interest therein is in absolute fee or is in an estate less than a fee, such as the holding of a life estate, but not the holding of a subsequent remainder interest.

*Permanently and totally disabled person* means a person who is 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 result in death, or can be expected to last for the duration of that person’s life, as certified pursuant to County Code § 15-711.

*Real estate* includes manufactured homes.

*Relative* means any person who is a natural or legally defined offspring, spouse, sibling, grandchild, grandparent, parent, aunt, uncle, niece, or nephew of the owner.

*Taxable year* means the calendar year for which the exemption is claimed.

*Total combined income* means the income received from all sources during the preceding calendar year, without regard to whether a tax return is actually filed, by: (i) the owners of the dwelling who use it as their principal residence; (ii) the owners’ relatives who live in the dwelling except for those relatives living in the dwelling and providing bona fide caregiving services to the owner whether the relatives are compensated or not; and (iii) nonrelatives of the owner who live in the dwelling except for bona fide tenants or bona fide paid caregivers of the owner, whether compensated or not. The following amounts shall be excluded from the calculation of total combined income:

- a. The first \$6,500.00 of income of each relative who is not the spouse of an owner living in the dwelling and who does not qualify for the exemption provided by paragraph (c) of this definition.
- b. The first \$7,500.00 of income for an owner who is permanently disabled.
- c. If real property otherwise qualifies for the exemption and if the eligible owner(s) can prove by clear and convincing evidence that the physical or mental health of the eligible owner(s) has deteriorated to the point that the only alternative to permanently residing in a hospital, nursing home, convalescent home or other facility for physical or mental care is to have a relative move in and provide care for the eligible owner(s), and if a relative does move in for that purpose, then none of the income of the relative or of the relative’s spouse shall be counted towards the income limit, provided that the owner of the dwelling has not transferred assets in excess of \$5,000.00 without adequate considerations within a three (3) year period prior to or after the relative moves into the dwelling.

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(2-15-73; 3-20-75; 11-9-77; 8-13-80; Ord. of 12-19-90; Ord. of 4-7-93; Code 1988, § 8-23; § 15-702, Ord. 98-A(1), 8-5-98; Ord. 03-15(2), 11-5-03; Ord. 05-15(4), 12-7-05, effective 1-1-06; Ord. 07-15(1), 10-3-07, effective 1-1-08; Ord. 11-15(1), 5-11-11; Ord. 14-15(3), 9-3-14; Ord. 16-15(1), 7-6-16; § 15-707, Ord. 19-15(1), 4-17-19)

**State law reference**-Va. Code §§ 36-85.3, 58.1-3210, 58.1-3212, 58.1-3217.

**Sec. 15-708 Exemption for certain elderly and disabled persons.**

Real property owned by, and occupied as the sole dwelling of, an owners having title or partial title who is/are at least 65 years of age or who is permanently and totally disabled is exempt from the real property tax as provided in County Code § 15-710, provided that the real property is eligible for the exemption as provided in County Code § 15-709 and satisfies all other requirements of this article and Article 2, Chapter 32, Title 58.1 of the Virginia Code (Virginia Code § 58.1-3210 *et seq.*). For the purposes of this article:

- A. *“Owned and occupied as the sole dwelling” described.* Real property owned and occupied as the sole dwelling of an eligible owners includes real property: (i) held by an eligible owner alone or in conjunction with his spouse as tenant or tenants for life or joint lives; (ii) held in a revocable inter vivos trust over which an eligible owner or an eligible owner and his spouse hold the power of revocation; or (iii) held in an irrevocable trust under which an eligible owner alone or in conjunction with his spouse possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support.
- B. *Eligible owner described.* A person who meets the requirements of this section is an “eligible owner” for the purposes of this article.

(2-15-73; 11-9-77; Ord. of 12-19-90; Code 1988, § 8-25; § 15-703, Ord. 98-A(1), 8-5-98; Ord. 14-15(3), 9-3-14; § 15-708, Ord. 19-15(1), 4-17-19)

**State law reference**-Va. Code § 58.1-3210.

**Sec. 15-709 Real property eligible for an exemption.**

Real property that satisfies all of the following requirements is eligible for the exemption established in County Code § 15-708:

- A. *Age or disability.* The eligible owners shall have either:
  - 1. *Age.* Reached the age of 65 years prior to the taxable year for which the exemption is claimed; or
  - 2. *Disability.* Become permanently and totally disabled prior to the taxable year for which the exemption is claimed.
- B. *Ownership.* The eligible owners shall have title or partial title in the dwelling. Any interest under a leasehold or for term of years is neither title nor partial title. The eligible owners claiming the exemption shall own title or partial title to the real estate for which the exemption is claimed on January 1 of the taxable year.
- C. *Joint ownership.* Jointly owned dwellings are eligible for the exemption in the following circumstances, provided that any other requirements for the exemption are satisfied:
  - 1. *Joint ownership with spouse.* A dwelling jointly owned by a husband and wife may qualify if either spouse is 65 years of age or older or is permanently and totally disabled.
  - 2. *Joint ownership with person other than spouse.* A dwelling jointly owned by two or more persons, all of whom are either 65 years of age or older or are permanently and total disabled.

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- D. *Occupancy of the dwelling.* The eligible owners shall occupy the dwelling as that owner’s sole dwelling.
1. *Business uses limited.* The dwelling may not be used in a business that is required to pay a County business license tax or fee.
  2. *Residing in medical or mental care facilities for extended periods does not disqualify.* An eligible owner’s residence in a hospital, nursing home, convalescent home, or other facility for physical or mental care for extended periods of time for extended periods does not disqualify the real estate from the exemption. The dwelling continues to be the sole dwelling of the eligible owner during these extended periods in a facility, provided that the real estate is not used or leased to others for consideration.
- E. *Manufactured homes.* A manufactured home is real estate eligible for the exemption if the eligible owners demonstrates to the satisfaction of the Director of Finance that the manufactured home is permanently affixed. Either of the following is evidence that the manufactured home is permanently affixed:
1. *Ownership and connection to water and sewage lines or facilities.* The eligible owners owns title or partial title to the manufactured home and the land on which the manufactured home is located, and the manufactured home is connected to permanent water and sewage lines or facilities; or
  2. *Permanent foundation or connected rooms or additions.* The manufactured home rests on a permanent foundation and consists of two or more units which are connected in such a manner that they cannot be towed together on a highway, or consists of a unit and other connected rooms or additions which must be removed before the manufactured home can be towed on a highway.
- F. *Maximum annual income allowed.* The total combined income shall not exceed \$69,452.00 for the calendar year immediately preceding the taxable year.
- G. *Maximum net combined financial worth allowed.* The net combined financial worth shall not exceed \$200,000.00 as of December 31 of the calendar year immediately preceding the taxable year.

(2-15-73; 3-20-75; 11-9-77; 8-13-80; 6-12-85; 5-13-87; Ord of 12-19-90; Ord. of 4-7-93; Ord. 96-8(2), 12-11-96; Code 1988, § 8-26; 9-9-81; Ord. 12-19-90; Code 1988, § 8-26.1; § 15-704, Ord. 98-A(1), 8-5-98; Ord. 00-15(2), 9-20-00; Ord. 03-15(2), 11-5-03; Ord. 04-15(2), 12-1-04, effective 1-1-05; Ord. 06-15(3), 11-1-06, effective 1-1-07; Ord. 07-15(1), 10-3-07, effective 1-1-08; Ord. 14-15(3), 9-3-14; § 15-709, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code §§ 58.1-3210 - 58.1-3215.

**Sec. 15-710 Amount of exemption.**

The exemption established by this article shall apply only to the real property taxes for the qualifying dwelling and the land, not exceeding ten acres, upon which it is situated. The amount of the exemption for any taxable year is as follows:

**Percentage of Real Estate Tax Exempted**

		Net Combined Financial Worth		
		\$0 to \$100,000	Over \$100,000 to \$150,000	Over \$150,000 to \$200,000
Total Combined Income	\$0 to \$30,000	100.0%	90.0%	80.0%
	Over \$30,000 to \$50,000	70.0%	60.0%	50.0%
	Over \$50,000 to \$69,452	40.0%	30.0%	20.0%

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(2-15-73; 11-9-77; 8-13-80; Ord. of 12-19-90; Ord. of 4-7-93; Code 1988, § 8-27; § 15-705, Ord. 98-A(1), 8-5-98; Ord. 00-15(2), 9-20-00; Ord. 04-15(2), 12-1-04; Ord. 06-15(3), 11-1-06, effective 1-1-07; Ord. 07-15(1), 10-3-07, effective 1-1-08; Ord. 11-15(1), 5-11-11; § 15-710, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3212.

**Sec. 15-711 Procedure to claim the exemption.**

Any owner claiming the exemption from the real estate tax established by this article shall apply for the exemption as provided in this section:

- A. *Annual filing of affidavit; time to file.* Except as provided in subsections (A)(1) and (A)(2), the eligible owners shall file the affidavit required by this section with the Director of Finance between January 1 and April 1 of each taxable year for which the exemption is claimed. In lieu of the filing of an annual affidavit, once an eligible owner is determined to be eligible, an affidavit may be filed on a three-year cycle with an annual certification by the eligible owner that no information contained on the last preceding affidavit filed has changed to violate the limitations and conditions provided in this article. The annual certification must be filed not later than April 1 of the taxable year.
  - 1. *First-time claimant.* An owner claiming the exemption for the first time may file the affidavit required by this section after April 1, but before November 1, of the taxable year.
  - 2. *Hardship claimant.* An owner claiming the exemption as a hardship claimants may file the affidavit required by this section after April 1, but before November 1, of the taxable year. The term "hardship claimant" means only those cases in which the owners claiming the exemption was hospitalized or in a nursing home between January 1 and April 1 of the taxable year, or a similar situation which, in the judgment of the Director of Finance, constitutes a hardship case justifying the extension of the filing period set forth in subsection (A) beyond April 1 of the taxable year.
- B. *Form and content of the affidavit.* The affidavit shall be on a form prescribed and provided by the Director of Finance. The affidavit shall set forth the names of the eligible owners and all other relatives of the eligible owner occupying the real estate for which the exemption is claimed, their total combined income and their net combined financial worth. If the eligible owner is under 65 years of age, the form shall have attached thereto any certification or affidavit required by Virginia Code § 58.1-3213.
- C. *Determination of eligibility.* If, after audit and investigation, the Director determines that the real property is eligible for the exemption, he shall grant the exemption and exonerate the amount of the exemption from the real property tax liability of those properties entitled to the exemption.
- D. *Duration of the exemption.* An exemption granted shall be effective only for the current taxable year and shall not be retroactive in effect.

(2-15-73; 11-9-77; 8-13-80; 5-13-87; Ord. of 12-19-90; Ord. of 4-7-93; Ord. No. 96-8(2), 12-11-96; Code 1988, § 8-28; § 15-706, Ord. 98-A(1), 8-5-98; Ord. 14-15(3), 9-3-14; Ord. 16-15(1), 7-6-16; § 15-711, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3213.

**Sec. 15-712 Change in status nullifying exemption; exception.**

Any change in total combined income, net combined financial worth, ownership of property, or other factors occurring during the taxable year for which the affidavit is filed, and having the effect of exceeding or violating the limitations and conditions provided in this article nullifies any exemption for the remainder of the current taxable year and the taxable year immediately following; provided that a change in status due to the death of a qualified spouse will result in a prorated exemption for the eligible year.

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(2-15-73; 11-9-77; 8-13-80; Ord. of 12-19-90; Ord. of 4-7-93; Code 1988, § 8-29; § 15-707, Ord. 98-A(1), 8-5-98; § 15-712, Ord. 19-15(1), 4-17-19)

**State law reference**-Va. Code § 58.1-3215(A).

**Division 3. Special Assessments for Land Preservation**

**Sec. 15-713 Definitions.**

For the purposes of this article, the terms “real estate devoted to agricultural use,” “real estate devoted to horticultural use,” “real estate devoted to forest use,” and “real estate devoted to open-space use” have the same meanings as those terms are defined in Virginia Code § 58.1-3210.

(8-23-73; 4-13-88; Code 1988, § 8-31; § 15-800, Ord. 98-A(1), 8-5-98; § 15-713, Ord. 19-15(1), 4-17-19)

**State law reference**-Va. Code § 58.1-3230.

**Sec. 15-714 Certain provisions of State law applicable.**

Except as otherwise provided in this article, Article 4, Chapter 32, Title 58.1 of the Virginia Code (Virginia Code §§ 58.1-3230 *et seq.*) applies to this article.

(8-23-73; Code 1988, § 8-32; § 15-801, Ord. 98-A(1), 8-5-98; § 15-714, Ord. 19-15(1), 4-17-19)

**State law reference**--For state law as to special assessments for land preservation generally, see Va. Code § 58.1-3229 *et seq.* For removal of parcels from program if taxes delinquent, see Va. Code § 58.1-3235. For valuation of real estate, see Va. Code § 58.1-3236. For changes in use of assessed real estate and roll-back taxes, see Va. Code § 58.1-3237. For separation of part of assessed real estate and contiguous real estate located in more than one locality, see Va. Code § 58.1-3241. For real estate taken by right of eminent domain, see Va. Code § 58.1-3242.

**Sec. 15-715 Applications for assessment by the property owner.**

Any application for taxation on the basis of a use assessment must comply with the following:

- A. *Application must comply with Virginia Code § 58.1-3234.* Any application must comply with Virginia Code § 58.1-3234, and this includes the application filing deadline.
- B. *Application fee.* The application fee is \$125.00 per individual application and shall be paid to the Director of Finance, provided that no application fee is due when only the use of a previously-approved parcel changes to another qualifying use.
- C. *Separate application for each tax parcel.* A separate application must be filed for each tax parcel.
- D. *Filing an application after the filing deadline; fee.* An application may be filed no later than 60 days after the filing deadline specified in Virginia Code § 58.1-3234, upon the payment of a late filing fee of \$125.00.
- E. *Incomplete applications.* An application omitting any required information and/or fee is incomplete and shall be deemed to not be filed and shall not be accepted for review and action.
- F. *Failure to file timely application.* Failure to file a complete application by the deadlines in subsections (A) or (D) disqualifies the entire tax parcel for taxation under this article.

(8-23-73; 8-13-75; 4-21-76; 4-13-88; Ord. of 8-11-93; Code 1988, § 8-33; § 15-802, Ord. 98-A(1), 8-5-98; Ord. 02-15(3), 5-15-02; Ord. 16-15(1), 7-6-16; § 15-715, Ord. 19-15(1), 4-17-19)

**State law reference**-Va. Code § 58.1-3234.

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**Sec. 15-716 Continuation of assessment; revalidation.**

Any parcel taxed on the basis of a use assessment is subject to the following:

- A. *Taxation based on use value.* The tax for the tax year for which the application pertains shall be based on the parcel's use value.
- B. *Parcel must continue in qualifying use, payment of taxes, and revalidation.* The parcel's valuation, assessment, and taxation under this article depends on the parcel continuing in a qualifying use, continued payment of taxes as referred to in Virginia Code § 58.1-3235, continued revalidation every second tax year as provided in subsection (C), and compliance with the other requirements of this article and Article 4 of Chapter 32 of Title 58.1 of the Virginia Code (Virginia Code § 58.1-3230 *et seq.*), and not upon continuance of the same owner of title to the parcel.
- C. *Revalidation.* A parcel's eligibility for use value assessment must be revalidated biennially during the second tax year of each two-year revalidation cycle.
  - 1. *When the owner must file a revalidation form.* The owner must file a revalidation form with the local assessing officer on or before September 1 of the year preceding the two-year period for which the revalidation is sought, on forms prepared by the County.
  - 2. *Separate revalidation form required for each parcel.* The owner must file a separate revalidation form for each parcel receiving a use value assessment.
  - 3. *Late filing permitted; fee.* The owner may file a revalidation form after the September 1 deadline but on or before December 5 of the year preceding the two-year period for which the revalidation is sought, upon payment of a late filing fee of \$125.00.

(8-23-73; 12-20-73; 7-17-75; 7-2-86; 4-13-88; Code 1988, § 8-34; § 15-803, Ord. 98-A(1), 8-5-98; Ord. 08-15(2), adopted 10-1-08, effective 1-2-09; § 15-716, Ord. 19-15(1), 4-17-19)

**State law reference-**Va. Code § 58.1-3234.

**Sec. 15-717 Determinations to be made by local officers before assessment, including minimum acreage requirements.**

Before assessing a parcel under this article, the Director of Finance (or his designee) shall make all determinations required under Virginia Code § 58.1-3233 and shall:

- A. *Determine that the parcel meets minimum acreage requirements.* Determine the following:
  - 1. *Real estate devoted to agricultural use; five acres.* A parcel to be assessed as real estate devoted solely to agricultural use consists of a minimum of five acres.
  - 2. *Real estate devoted to horticultural use; five acres.* A parcel to be assessed as real estate devoted solely to horticultural use consists of a minimum of five acres.
  - 3. *Real estate devoted to forest use; 20 acres.* A parcel to be assessed as real estate devoted solely to forest use consists of a minimum of 20 acres.
  - 4. *Real estate devoted to open-space use; 20 acres.* A parcel to be assessed as real estate devoted solely to open-space use consists of a minimum of 20 acres.
- B. *Parcel not in a planned development or in industrial or commercial zoning district.* Determine that the parcel is not in a planned development, or an industrial or commercial zoning district established prior to January 1, 1981, as referred to in Virginia Code § 58.1-3237.1.

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(8-23-73; 4-13-88; Ord. of 11-28-90; Ord of 8-11-93; Code 1988, § 8-35; § 15-804, Ord. 98-A(1), 8-5-98; § 15-717, Ord. 19-15(1), 4-17-19)

**State law reference-**Va. Code §§ 58.1-3233, 58.1-3237.1(A)(1).

**Sec. 15-718 Payment of roll-back tax; violations; penalties.**

- A. *Failure to report change in use; penalty.* Any person failing to report properly any change in use of property for which an application for use value taxation had been filed is liable for all taxes, in the amount and at those times as if he had complied with the requirement to report a change in use and assessments had been properly made. The owner is liable for a penalty equal to 10 percent of the amount of the roll-back tax. The penalty shall be collected as a part of the roll-back tax.
- B. *When roll-back taxes due; penalty and interest.* The owner must pay the roll-back tax plus interest and any penalty within 30 days after the date of assessment. If the owner fails to pay the roll-back tax and any interest and penalty within the 30-day period, the owner shall also pay an additional penalty equal to 10 percent of the amount of the roll-back tax due, plus simple interest at the rate of 10 percent per annum until the date of payment.
- C. *Applicability of Virginia Code § 58.1-3238.* Except as otherwise provided in this section, Virginia Code § 58.1-3238 applies to roll-back taxes.

(8-23-73; 10-12-77; 10-9-85; 4-13-88; Ord. of 8-11-93; Code 1988, § 8-40; § 15-810, Ord. 98-A(1), 8-5-98; § 15-718, Ord. 19-15(1), 4-17-19)

**State law reference-**Va. Code § 58.1-3238.

**Article 8. Personal Property Tax**

**Sec. 15-800 Personal property tax imposed.**

A tax on tangible personal property is hereby imposed as provided in this article. The status of all persons, firms, corporations and other taxpayers liable to taxation on any tangible personal property shall be fixed as of January 1 of each year and the value of the property shall be assessed as of that date.

(§ 8-1.8, Ord. of 2-14-90; Ord. of 2-5-92. Ord. No. 94-8(10), 8-3-94; Code 1988, § 8-68; § 15-1100, Ord. 98-A(1), 8-5-98; § 15-800, Ord. 19-15(1), 4-17-19)

**State law reference-**Va. Code, §§ 58.1-3515, 58.1-3912.

**Sec. 15-801 Personal property tax returns.**

Each owner of tangible personal property with a situs within the County must file a return on forms prescribed by the Director of Finance each year in accordance with Virginia Code § 58.1-3518, subject to the following:

- A. *New return required when status changes for owner of motor vehicle, trailer, or boat.* The owner of a motor vehicle, trailer, or boat must file a new personal property tax return within 30 days after:
  - 1. *Change in name or address of the owner.* Any change in the name or address of the owner.
  - 2. *Change in situs.* Any change in the situs of the motor vehicle, trailer, or boat.
  - 3. *Other change affecting the assessment of the tax levied.* Any other change affecting the assessment or personal property tax levied on a motor vehicle, trailer, or boats for which a tax return has been filed previously.

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- 4. *Acquisition.* Any change in which a person acquires one or more motor vehicles, trailers, or boats and for which no personal property tax return has been filed.
- B. *Annual return not required when status does not change for owner of motor vehicle, trailer, or boat.* If the owner's name or address has not changed since the previous return was filed and there has been no change in status or situs of the owner's motor vehicle, trailer, or boat, the assessment and taxation of that tangible personal property may be based on a personal property tax return previously filed with the County.

(Ord. 19-15(1), 4-17-19)

**State law reference-**Va. Code §§ 58.1-3518, 58.1-3518.1.

**Sec. 15-802 Exemption of certain personal property from taxation.**

The following household and personal effects owned and used by an individual or by a family or household incident to maintaining an abode are hereby exempted from taxation:

- A. Bicycles.
- B. Household and kitchen furniture, including gold and silver plates, plated ware, watches and clocks, sewing machines, refrigerators, automatic refrigerating machinery of any type, vacuum cleaners and all other household machinery, books, firearms and weapons of all kinds.
- C. Pianos, organs, phonographs and record players and records to be used therewith and all other musical instruments of whatever kind and all radio and television instruments and equipment.
- D. Oil paintings, pictures, statuary, curios, articles of virtue and works of art.
- E. Diamonds, cameos or other precious stones and all precious metals used as ornaments or jewelry.
- F. Sporting and photographic equipment.
- G. Clothing and objects of apparel.
- H. Antique motor vehicles as defined in Virginia Code § 46.2-100 that are not used for general transportation purposes.
- I. All-terrain vehicles and off-road motorcycles as defined in Virginia Code § 46.2-100.
- J. All other tangible personal property used by an individual or a family or household incident to maintaining an abode.

(Code 1967, § 9-1; Code 1988, § 8-1; Ord. of 2-5-92; Code 1988, § 8-67; § 15-1101, Ord. 98-A(1), 8-5-98; Ord. 99-15(1), 11-3-99; Ord. 17-15(2), adopted 8-2-17, effective 1-1-18; § 15-802, Ord. 19-15(1), 4-17-19)

**State law reference-**Va. Code § 58.1-3504.

**Sec. 15-803 Exemption of farm animals, certain grains, agricultural products, farm machinery, farm implements, and equipment from taxation.**

The following farm animals, grains and other feeds used for the nurture of farm animals, agricultural products, farm machinery, and farm implements are hereby exempted from taxation:

- A. Horses, mules and other kindred animals.
- B. Cattle.

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- C. Sheep and goats.
- D. Hogs.
- E. Poultry.
- F. Grains and other feeds used for the nurture of farm animals.
- G. Grain; tobacco; wine produced by farm wineries as defined in Virginia Code § 4.1-100 and other agricultural products in the hands of a producer.
- H. Farm machinery other than the farm machinery described in subsection (J), and farm implements, which shall include equipment and machinery used by farm wineries as defined in Virginia Code § 4.1-100 in the production of wine.
- I. Equipment used by farmers or farm cooperatives qualifying under 26 U.S.C. § 521 to manufacture industrial ethanol, provided that the materials from which the ethanol is derived consist primarily of farm products.
- J. Farm machinery designed solely for the planting, production or harvesting of a single product or commodity.
- K. Privately owned trailers as defined in Virginia Code § 46.2-100 that are primarily used by farmers in their farming operations for the transportation of farm animals or other farm products as enumerated in subsections (A) through (G).

(§ 15-1101.1, Ord. 11-15(3), 7-6-11; § 15-803, Ord. 19-15(1), 4-17-19)

**State law reference--**Va. Code § 58.1-3505.

**Sec. 15-804 Separate classification of certain tangible personal property employed in a trade or business.**

Miscellaneous and incidental tangible personal property employed in a trade or business that is not classified as machinery and tools pursuant to Virginia Code § 58.1-3507 *et seq.*, merchants' capital pursuant to Virginia Code § 58.1-3509 *et seq.*, or short-term rental property pursuant to Virginia Code § 58.1-3510.4 *et seq.*, and that has an original cost of less than \$500.00, is declared to be a separate class of property and shall constitute a classification for taxation separate from other classifications of tangible personal property provided in this chapter. A taxpayer may provide an aggregate estimate of the total cost of all property owned by the taxpayer that qualifies under this subsection, in lieu of a specific, itemized list.

(§ 15-1101.2, Ord. 15-15(2), 8-5-15; Ord. 17-15(2), 8-2-17; § 15-804, Ord. 19-15(1), 4-17-19)

**State law reference--**Va. Code § 58.1-3506(A)(47).

**Sec. 15-805 Motor vehicles, trailers, semitrailers, and boats; proration of tangible personal property tax.**

The tangible personal property tax on motor vehicles, trailers, semitrailers, and boats whose situs or ownership changes during a tax year is prorated as follows:

- A. *When acquiring a situs in the County.* The tangible personal property tax shall be levied upon motor vehicles, trailers, and boats which acquire a situs within the County after January 1 of any tax year for the remaining portion of the tax year. The tax shall be prorated on a monthly basis.

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- B. *When losing situs in the County or changing ownership.* When any motor vehicle, trailer, semitrailer, or boat loses its situs in the County or changes ownership after January 1 of the tax year, any tax assessed on that motor vehicle, trailer, semitrailer, or boat is relieved, or refunded if paid. The relief or refund shall be prorated on a monthly basis. The Director of Finance shall not make a refund if the motor vehicle, trailer, semitrailer, or boat acquires a situs within the Commonwealth in a nonprorating locality. The Director shall not make a refund of less than \$5.00 to a taxpayer unless the refund is specifically requested by the taxpayer.
- C. *When retaining situs in the County but changing ownership; new owner's obligation.* When a motor vehicle, trailer, semitrailer, or boat with a situs in the County is transferred to a new owner in the County, the new owner is subject to taxation on a prorated basis for the remaining portion of the tax year. The previous owner shall be eligible for relief or refund as provided by subsection (B).
- D. *How partial months are prorated.* For the purposes of this section, a period of more than ½ of a month shall be counted as a full month and a period of less than one-half of a month shall not be counted.
- E. *Applying refunds to other taxes due.* The Director may apply any refunds under this section to any delinquent accounts owed by the taxpayer. In addition, the Director may apply this refund as a credit toward the tax due on any motor vehicle, trailer, semitrailer, or boat owned by the taxpayer during the same tax year.
- F. *Tangible personal property tax paid in other localities.* Tangible personal property, which was legally assessed by another locality in the Commonwealth and on which the tax has been paid, is exempt from taxation under this section for the portion of the year the property was legally assessable by another locality in the Commonwealth.

(§ 8-1.9, Ord. of 2-14-90; Ord. of 2-5-92; Ord. No. 94-8(10), 8-3-94; Code 1988, § 8-69; § 15-1102, Ord. 98-A(1), 8-5-98; Ord. 16-15(1), 7-6-16; § 15-805, Ord. 19-15(1), 4-17-19)

**State law reference-**Va. Code, § 58.1-3516.

**Sec. 15-806 Personal property tax relief.**

- A. Purpose; definitions; relation to other sections.
  - 1. The purpose of this section is to provide for the implementation of the changes to the Personal Property Tax Relief Act of 1998, Virginia Code §§ 58.1-3523 *et seq.* ("PPTRA") effected by legislation adopted during the 2004 Special Session I and the 2005 Regular Session of the General Assembly of Virginia.
  - 2. Terms used in this section that have defined meanings set forth in the PPTRA shall have the same meanings as set forth in Virginia Code § 58.1-3523.
  - 3. To the extent that this section conflicts with any other provision of the County Code, this section shall control.
- B. Method of computing and reflecting tax relief.
  - 1. 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 the PPTRA and the reporting of the specific dollar relief on the tax bill.
  - 2. Any amount of the PPTRA relief not used within the County's fiscal year shall be carried forward and used to increase the funds available for personal property tax relief in the following fiscal year.

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3. 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.

C. Allocation of relief among taxpayers.

1. Allocation of the PPTRA relief shall be provided in accordance with the general provisions of this section.
2. Relief shall be allocated so as to eliminate personal property taxation of (i) each qualifying vehicle with an assessed value of \$1,000.00 or less; and (ii) the first \$20,000.00 in value on each qualifying vehicle leased by an active duty member of the United States military, his spouse, or both, pursuant to a contract requiring him, his spouse, or both to pay the tangible personal property tax on that vehicle. The provisions of this subdivision (ii) apply only to a vehicle that would not be taxed in Virginia if the vehicle were owned by that military member, his spouse, or both.
3. Relief with respect to qualifying vehicles with assessed values of more than \$1,000.00 shall be provided at a percentage, annually fixed and applied to the first \$20,000.00 in value of each such qualifying vehicle, that is calculated fully to use all available state PPTRA relief.

(§ 15-1103, Ord. 06-15(1), 1-4-06, effective 1-1-06; Ord. 15-15(1), 7-1-15; § 15-806, Ord. 19-15(1), 4-17-19)

**State law reference**—Va. Code § 58.1-3524(C); Item 503, Chapter 951, 2005 Acts of Assembly.

**Article 9. Transient Occupancy Tax**

**Sec. 15-900 Definitions.**

The following definitions apply to this article:

*Lodging provider* means any person who operates a hotel, motel, boarding house, travel campground, or other facility offering guest rooms rented out for continuous occupancy for fewer than 30 consecutive days in the County.

*Purchaser* means any person who rents a room or space in a hotel, motel, boarding house, or travel campground for fewer than 30 consecutive days of continuous occupancy.

(Code 1988, § 8-41; Ord. No. 98-8(2), 6-10-98; § 15-900, Ord. 98-A(1), 8-5-98; Ord. 17-15(1), adopted 6-14-17, effective 8-1-17; Ord. 19-15(1), 4-17-19)

**State law reference**—Va. Code § 58.1-3819.

**Sec. 15-901 Transient occupancy tax imposed; amount.**

A transient occupancy tax is hereby imposed on the occupancy of all rooms or spaces in hotels, motels, boarding houses, travel campgrounds, and other facilities offering guest rooms rented out for continuous occupancy for fewer than 30 consecutive days in the County as follows:

- A. *Tax rate.* The rate of this tax is five percent of the amount charged for the occupancy.
- B. *Applicability of Virginia Code § 58.1-3819 to this article.* Except as otherwise provided in this article, Virginia Code § 58.1-3819 applies to this article.

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(11-28-73; 8-15-74; 4-13-88; 3-19-97; § 8-41; Code 1988, § 8-42, Ord. No. 98-8(2), 6-10-98; § 15-901, Ord. 98-A(1), 8-5-98; Ord. 08-15(1), 10-1-08; Ord. 17-15(1), adopted 6-14-17, effective 8-1-17; Ord. 19-15(1), 4-17-19)

**State law reference-**Va. Code § 58.1-3819.

**Sec. 15-902 Collecting and remitting the tax; reports.**

Each lodging provider shall collect and remit the tax imposed under this article, and submit reports, as follows:

- A. *Duty of lodging provider to collect the tax.* The lodging provider has the duty to collect the tax at the time payment for the lodging becomes due and payable, regardless of whether payment is made in cash or on credit by means of a credit card or otherwise.
- B. *Tax added to the cost of the room or space.* The lodging provider shall add the amount of the tax owed by the purchaser to the cost of the room or space.
- C. *Taxes collected held in trust until they are remitted.* The taxes collected shall be held in trust by the lodging provider until remitted to the County.
- D. *Lodging provider entitled to commission.* For the purpose of compensating lodging providers for the collection of the tax imposed by this article, every lodging provider is allowed a commission of three percent of the amount of tax due and accounted for; provided that the lodging provider is not allowed a commission if any part of the amount of taxes due is delinquent at the time of payment.
- E. *Reporting.* The lodging provider shall complete a report on a form and containing the information as the Director of Finance may require, showing the amount of gross receipts collected and the tax required to be collected.
- F. *When report delivered and taxes remitted.* The lodging provider shall sign and deliver the report to the Director of Finance with remittance of the tax. The reports and remittance of the tax shall be made on or before the twentieth day of each month.

[(§ 15-902: 8-15-74, 4-13-88; § 8-42; Code 1988, § 8-43, Ord. No. 98-8(2), 6-10-98; § 15-902, Ord. 98-A(1), 8-5-98) (§ 15-903: Code 1988, § 8-44; Ord. No. 98-8(2), 6-10-98; § 15-903, Ord. 98-A(1), 8-5-98) (§ 15-904: Code 1988, § 8-45; Ord. No. 98-8(2), 6-10-98; § 15-904, Ord. 98-A(1), 8-5-98); § 15-902, Ord. 19-15(1), 4-17-19]

**State law reference-**Va. Code § 58.1-3819.

**Sec. 15-903 Preserving records.**

Each lodging provider who is liable for collecting and remitting the taxes imposed by this article shall keep complete records as follows:

- A. *Records required to be kept.* The seller shall keep and preserve records showing the gross receipts, the amount charged the purchaser for each state, the date thereof, the taxes collected thereon, and the amount of tax required to be collected by this article.
- B. *How long records must be kept.* The lodging provider shall retain the records identified in subsection (A) for three years.
- C. *Inspection of records by the Director of Finance.* The Director is authorized to examine the records at reasonable times and without unreasonable interference with the business of the lodging provider for the purpose of administering and enforcing this article. The Director is authorized to make any copies of all or any parts of any records.

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(Code 1988, § 8-46; Ord. No. 98-8(2), 6-10-98; § 15-905, Ord. 98-A(1), 8-5-98; § 15-903, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3819.

**Sec. 15-904 Duty of lodging provider when going out of business.**

When any lodging provider required to collect and remit the taxes imposed under this article ceases to operate or otherwise dispose of his business, any tax payable under this article shall become immediately due and payable and that person shall immediately make a report and pay the tax due.

(Code 1988, § 8-47; Ord. No. 98-8(2), 6-10-98; § 15-906, Ord. 98-A(1), 8-5-98; § 15-904, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3819.

**Sec. 15-905 Enforcement; duty of Director of Finance.**

The Director of Finance shall promulgate rules and regulations for the interpretation, administration, and enforcement of this article. The Director shall ascertain the name of every lodging provider liable for collecting the tax imposed under this article who fails, refuses, or neglects to collect the tax or to make the reports and remittances required by this article.

(Code 1988, § 8-48; Ord. No. 98-8(2), 6-10-98; § 15-907, Ord. 98-A(1), 8-5-98; § 15-905, Ord. 19-15(1), 4-17-19)

State law reference-Va. Code § 58.1-3819.

**Sec. 15-906 Violations of article.**

- A. *Class 1 misdemeanor.* Any person who commits the following acts shall be guilty of a Class 1 misdemeanor:
  - 1. *Willful failure to collect, account for, or remit.* Any corporate or partnership officer as defined in Virginia Code § 58.1-3906, or any other person required to collect, account for, and remit the tax under this article, who willfully fails to collect or truthfully account for, and remit any such tax.
  - 2. *Evasion or attempt to evade.* Any person who willfully evades or attempts to evade the tax or payment thereof.
- B. *Conviction does not relieve.* A person's conviction under this section does not relieve any person from the payment, collection, or remittance of the taxes or penalties provided for in this article.
- C. *Agreement to pay taxes or penalties does not relieve criminal liability until fully paid.* Any agreement by any person to pay the taxes or penalties provided for in this article by a series of installment payments does not relieve any person of criminal liability for violating this article until the full amount of taxes and penalties agreed to be paid by that a person is received by the Director of Finance.
- D. *Each violating act is a separate offense.* Each failure, refusal, neglect, or violation, and each day's continuance thereof, is a separate offense.

(Code 1988, § 8-52; Ord. No. 98-8(2), 6-10-98; § 15-911, Ord. 98-A(1), 8-5-98; Ord. 07-15(2), 10-3-07, effective 1-1-08; § 15-906, Ord. 19-15(1), 4-17-19)

State law reference--Va. Code §§ 58.1-3906, 58.1-3907; as to punishment for class 1 misdemeanor, see § 18.2-11.

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**Article 10. Food and Beverage Tax**

**Sec. 15-1000 Definitions.**

The following definitions apply to this article except where the context clearly indicates a different meaning:

*Beverage* means any alcoholic beverages as defined in Virginia Code § 4.1-100 and nonalcoholic beverages, any of which are served as part of a meal, excluding alcoholic beverages sold in factory sealed containers and purchased for off-premises consumption.

*Caterer* means a person who furnishes food on the premises of another for compensation.

*Director of Finance* means the Director of Finance of the County and any of his duly authorized deputies, assistants, employees, or agents.

*Food* means any and all edible refreshments or nourishment, liquid or otherwise, including beverages as defined in this section, purchased in or from a restaurant or from a caterer, but excluding snack foods.

*Meal* means any food as defined in this section, other than a beverage, sold for consumption on the premises or elsewhere, whether designated as breakfast, lunch, snack, dinner, supper or by some other name, and without regard to the manner, time or place of service.

*Person* means any individual, corporation, company, association, firm, partnership, or any group of individuals acting as a unit.

*Purchase* means any person who purchases food in or from a restaurant or from a caterer.

*Restaurant* means:

1. Any place where food is prepared for service to the public whether on or off the premises, including a delicatessen counter at a grocery store or convenience store selling prepared foods ready for human consumption; or
2. Any place where food is served to the public.

Examples of a restaurant include, but are not limited to, a dining room, grill, coffee shop, cafeteria, cafe, snack bar, lunch counter, lunchroom, short-order place, tavern, delicatessen, confectionery, bakery, eating house, eatery, drugstore, catering service, lunch wagon or truck, pushcart or other mobile facility that sells food, and a dining facility in a public or private school or college.

*Seller* means any person who sells food in or from a restaurant or as a caterer.

*Snack food* means chewing gum, candy, popcorn, peanuts and other nuts, and unopened prepackaged cookies, donuts, crackers, potato chips, and other items of essentially the same nature and consumed for essentially the same purpose.

(§ 8-75, 12-10-97; Code 1988, § 8-75; § 15-1200, Ord. 98-A(1), 8-5-98; Ord. 00-15(1), 6-7-00; § 15-1000, Ord. 19-15(1), 4-17-19)

**State law reference**—Va. Code § 58.1-3833.

**Sec. 15-1001 Food and beverage tax imposed; amount.**

A tax is hereby imposed on the purchaser of all food served, sold, or delivered for human consumption in the County in or from a restaurant, whether prepared in that restaurant or not, or prepared by a caterer, subject to the limitations and conditions of Virginia Code § 58.1-3833.

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- A. *Tax rate.* The rate of this tax is four percent of the amount paid for the food.
- B. *Computation.* In computing this tax, any fraction of \$0.005 or more shall be treated as \$0.01.
- C. *Applicability of Virginia Code § 58.1-3833 et seq.* Except as provided in this article, Article 7.1 of Chapter 38 of Title 58.1 of the Virginia Code (Virginia Code § 58.1-3833 *et seq.*) applies to this article.

(§ 8-76, 12-10-97; Code 1988, § 8-76; § 15-1201, Ord. 98-A(1), 8-5-98; § 15-1001, Ord. 19-15(1), 4-17-19)

**State law reference** – Va. Code § 58.1-3833.

**Sec. 15-1002 Collecting and remitting the tax; reports.**

Every seller of food shall collect the amount of tax imposed under this article from the purchaser on whom the tax is imposed at the time payment for the food becomes due and payable, whether payment is to be made in cash or on credit by means of a credit card or otherwise. The amount of tax owed by the purchaser shall be added to the cost of the food by the seller, who shall collect and remit the taxes to the County as provided in this article. Taxes shall be held in trust by the seller until they are remitted to the County.

Each seller of food shall collect and remit the tax imposed under this article, and submit reports, as follows:

- A. *Duty of seller to collect the tax.* The seller has the duty to collect the tax at the time payment for the food becomes due and payable, regardless of whether payment is made in cash or on credit by means of a credit card or otherwise.
- B. *Tax added to the cost of the food.* The seller shall add the amount of the tax owed by the purchaser to the cost of the food.
- C. *Taxes collected held in trust until they are remitted.* The taxes collected shall be held in trust by the seller until remitted to the County.
- D. *Reporting.* The lodging provider shall complete a report covering the amount of tax collected during the preceding month. The report shall be on a form and containing the information as the Director of Finance may require, showing the amount of food charges collected and the tax required to be collected. It is presumed that all food served, sold, or delivered in the County in or from a restaurant is taxable under this article and the burden is on the seller of the food to establish by records what food is not taxable.
- E. *When report delivered and taxes remitted.* The seller shall sign and deliver the report to the Director with remittance of the tax. The reports and remittance of the tax shall be made on or before the twentieth day of each month.

[(§ 15-1204: § 8-79, 12-10-97; Code 1988, § 8-79; § 15-1204, Ord. 98-A(1), 8-5-98) (§ 15-1206: § 8-81, 12-10-97, Code 1988, § 8-81; § 15-1206, Ord. 98-A(1), 8-5-98); § 15-1002, Ord. 19-15(1), 4-17-19]

**Sec. 15-1003 Preserving records.**

Each seller of food who is liable for collecting and remitting the taxes imposed by this article shall keep complete records as follows:

- A. *Records required to be kept.* The seller shall keep and preserve records showing the gross sales of all food and beverages, the amount charged to the purchaser for each such purchase, the date of the purchase, the taxes collected on the purchase, and the amount of tax required to be collected by this article.

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- B. *How long records must be kept.* The seller shall retain the records identified in subsection (A) for three years.
- C. *Inspection of records by County agents.* The seller shall keep the records open for inspection by the duly authorized agents of the County during regular business hours on business days without unreasonable interference with the business of the seller. The duly authorized agents of the County shall have the right, power, and authority to make any copies or transcripts thereof at any time.

(§ 8-82, 12-10-97; Code 1988, § 8-82; § 15-1207, Ord. 98-A(1), 8-5-98; § 15-1003, Ord. 19-15(1), 4-17-19)

**Sec. 15-1004 Duty of seller when going out of business.**

When any seller required to collect or remit to the County tax under this article ceases to operate or otherwise dispose of his business, any tax payable under this article shall become immediately due and payable and that person shall immediately make a report and pay the tax due to the Director of Finance.

(§ 8-83, 12-10-97; Code 1988, § 8-83; § 15-1208, Ord. 98-A(1), 8-5-98; § 15-1004, Ord. 19-15(1), 4-17-19)

**Sec. 15-1005 Advertising payment or absorption of tax prohibited.**

No seller shall advertise or hold out to the public in any manner, directly or indirectly, that all or any part of the tax imposed by this article will be paid or absorbed by the seller or anyone else, or that the seller or anyone else will relieve the purchaser of the payment of all or any part of the tax.

(§ 8-84, 12-10-97; Code 1988, § 8-84; § 15-1209, Ord. 98-A(1), 8-5-98; § 15-1005, Ord. 19-15(1), 4-17-19)

**Sec. 15-1006 Additional duties of the Director of Finance.**

The Director of Finance shall:

- A. *Rules and regulations.* Promulgate rules and regulations to interpret, administer, and enforce this article.
- B. *Identify sellers who violate this article.* Identify the name of every seller liable to collect the tax imposed by this article who fails, refuses, or neglects to collect any tax or to make the reports and remittances required by this article.

(§ 8-85, 12-10-97; Code 1988, § 15-1210, Ord. 98-A(1), 8-5-98; § 15-1006, Ord. 19-15(1), 4-17-19)

**Sec. 15-1007 Violations of article.**

- A. *Class 1 misdemeanor.* Any person who commits the following acts shall be guilty of a Class 1 misdemeanor:
  - 1. *Willful failure to collect, account for, or remit.* Any corporate or partnership officer as defined in Virginia Code § 58.1-3906, or any other person required to collect, account for, and remit the tax under this article, who willfully fails to collect or truthfully account for, and remit any such tax.
  - 2. *Evasion or attempt to evade.* Any person who willfully evades or attempts to evade tax or payment thereof.
- B. *Conviction does not relieve.* A person's conviction under this section does not relieve any person from the payment, collection, or remittance of the taxes or penalties provided for in this article.

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- C. *Agreement to pay taxes or penalties does not relieve criminal liability until fully paid.* Any agreement by any person to pay the taxes or penalties provided for in this article by a series of installment payments does not relieve any person of criminal liability for violating this article until the full amount of taxes and penalties agreed to be paid by that person is received by the Director of Finance.
- D. *Each violating act is a separate offense.* Each failure, refusal, neglect, or violation, and each day's continuance thereof, is a separate offense.

(§ 8-89, 12-10-97; Code 1988, § 8-89; § 15-1214, Ord. 98-A(1), 8-5-98; Ord. 07-15(2), adopted 10-3-07, effective 1-1-08; § 15-1007, Ord. 19-15(1), 4-17-19)

**Sec. 15-1008 Severability.**

If any provision of this article, or any application thereof to any person or under any circumstances, shall be held by a court of competent jurisdiction to be invalid, the remainder of this article, or the application thereof to persons or under circumstances other than those to which it has been held invalid, shall not be affected thereby.

(§ 8-90, 12-10-97; Code 1988, § 8-90; § 15-1215, Ord. 98-A(1), 8-5-98; § 15-1008, Ord. 19-15(1), 4-17-19)

**Article 11. Service Charge on Tax-Exempt Property**

**Sec. 15-1100 Charge imposed on certain property; exceptions.**

A service charge is hereby imposed on property standing in the name of the Commonwealth and of departments, boards, agencies and institutions thereof, except as exempted from these service charges by Chapter 34 of Title 58.1 of the Virginia Code (Virginia Code § 58.1-3400 *et seq.*).

(5-7-80; Code 1988, § 8-56; § 15-1300, Ord. 98-A(1), 8-5-98; § 15-1100, Ord. 19-15(1), 4-17-19)

*State law reference* – Va. Code § 58.1-3400 *et seq.*

**Sec. 15-1101 Assessment and collection.**

The Director of Finance shall annually calculate the service charge applicable to each property subject to the service charge imposed by this article based upon the assessed value thereof, the real estate tax rate established by the Board of Supervisors for taxable property for that tax year and the County's expenditure for allowable services for the preceding fiscal year, in the manner and subject to the maximum limitations set forth in Virginia Code §§ 58.1-3400 to 58.1-3402, or other applicable State law, on or before October 30 of each year. The Director shall bill the owners of that property for and shall collect the service charge on the same due dates and in the same manner and subject to the same penalties and interest as are applicable to real estate taxes, as set forth in this chapter.

(5-7-80; 4-13-88; Code 1988, § 8-57; § 15-1301, Ord. 98-A(1), 8-5-98; § 15-1101, Ord. 19-15(1), 4-17-19)

*State law reference* – Va. Code § 58.1-3400 *et seq.*

**Article 12. Short-Term Rental Property Tax**

**Sec. 15-1200 Definitions.**

The following definitions apply to this article except where the context clearly indicates a different meaning:

*Affiliated* means any common ownership interest in excess of five percent of any officers or partners in common with the lessor and lessee. For the purposes of this test: (i) any rental to a person affiliated with the

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lessor shall be treated as rental receipts but shall not qualify for the purposes of the 80 percent requirement in Virginia Code § 58.1-3510.4; and (ii) any rental of personal property that also involves the provision of personal services for the operation of the personal property rented shall not be treated as gross receipts from rental. For the purposes of this definition, the delivery and installation of tangible personal property shall not mean operation.

*Short-term rental property* has the same meaning as the term is defined in Virginia Code § 58.1-3510.4.

*Gross proceeds* has the same meaning as the term is defined in Virginia Code § 58.1-3510.6.

*Short-term rental business* has the same meaning as the term is defined in Virginia Code § 58.1-3510.4(B).

(§ 15-1500, Ord. 00-15(4), 10-11-00; § 15-1200, Ord. 19-15(1), 4-17-19)

**Sec. 15-1201 Short-term rental property tax imposed; amount.**

A short-term rental property tax is hereby imposed on the gross proceeds of rentals of any person engaged in the short-term rental business as follows:

- A. *Tax rate when gross proceeds meet the criteria of Virginia Code § 58.1-3510.4(B)(1)*. A tax is imposed of one percent on the gross proceeds arising from rentals of any person engaged in the short-term rental business meeting the criteria in Virginia Code § 58.1-3510.4(B)(1). This tax is in addition to the tax imposed pursuant to Virginia Code § 58.1-605.
- B. *Tax rate when gross proceeds meet the criteria of Virginia Code § 58.1-3510.4(B)(2)*. A tax is imposed on one and one-half percent on the gross proceeds arising from rentals of any person engaged in the short-term rental business meeting the criteria in Virginia Code § 58.1-3510.4(B)(2). This tax is in addition to the tax imposed pursuant to Virginia Code § 58.1-605.
- C. *Applicability of Virginia Code § 58.1-3510.4 et seq.* Except as otherwise provided in this article, Article 3.1, Chapter 35, Title 58.1 of the Virginia Code (Virginia Code § 58.1-3510.4 *et seq.*) applies to this article.

(§ 15-1501, Ord. 00-15(4), 10-11-00; § 15-1201, Ord. 19-15(1), 4-17-19)

**State law reference** – Va. Code § 58-3510.4 *et seq.*

**Sec. 15-1202 Collecting and remitting the tax; returns.**

Each person engaged in the short-term rental business (for the purposes of this section, “person”) shall collect and remit the tax imposed under this article, and submit returns, as follows:

- A. *Duty of person to collect the tax.* The person has the duty to collect the tax at the time of the rental.
- B. *Taxes collected held in trust until they are remitted.* The taxes collected shall be held in trust by the person until remitted to the County.
- C. *Returns.* The person shall file quarterly returns for the gross proceeds and taxes collected during the preceding quarters as provided in subsection (D). The returns shall be on a form and containing the information as the Director of Finance may require, showing the amount of gross receipts and the tax required to be collected.
- D. *When return filed and taxes remitted.* The person shall file each quarterly return with the Director, with remittance of the tax due for the quarter to which the return pertains. The quarterly returns and remittance of the tax shall be made on or before the twentieth day of the months of April, July,

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October, and January representing, respectively, the gross proceeds and taxes collected during the preceding quarters ending March 31, June 30, September 30, and December 31.

(§ 15-1503, Ord. 00-15(4), 10-11-00; § 15-1202, Ord. 19-15(1),)

**Sec. 15-1203 Penalty and interest.**

Provisions in Virginia Code §§ 58.1-635 and 58.1-636 relating to penalties shall apply mutatis mutandis to the short-term rental property tax, except that the Director of Finance shall assess the tax due, and shall collect the short-term rental property tax, instead of the Department of Taxation. Additionally, interest on late payments of all taxes due shall be added at the rate of ten percent (~~10%~~) per year. Penalty and interest for failure to pay the tax assessed pursuant to this article shall be assessed on the first day following the day that quarterly installment payment is due.

(§ 15-1505, Ord. 00-15(4), 10-11-00; § 15-1203, Ord. 19-15(1), 4-17-19)

**Article 13. Property Exempted from Taxation**

**Division 1. Generally**

**Sec. 15-1300 Property exempt from taxation by classification.**

The following property is exempt from taxation by its classification:

- A. *Classifications of property designated exempt by the Board of Supervisors.* Pursuant to the authority granted in Article X, Section 6 (a) (6) of the Constitution of Virginia to exempt property from taxation by classification, the following classes of real and personal property are exempt from taxation:
  - 1. *Property owned by the State.* Property owned directly or indirectly by the State, or any political subdivision thereof.
  - 2. *Property owned by churches or religious bodies.* Real property and personal property owned by churches or religious bodies, including: (i) an incorporated church or religious body; and (ii) a corporation mentioned in Virginia Code § 57-16.1, and exclusively occupied or used for religious worship or for the residence of the minister of any church or religious body, and any additional adjacent land reasonably necessary for the convenient use of any the property. Real property exclusively used for religious worship also includes the following:
    - a. Property used for outdoor worship activities;
    - b. Property used for ancillary and accessory purposes as allowed under County Code Chapter 18, the dominant purpose of which is to support or augment the principal religious worship use; and
    - c. Property used as required by federal, state, or local law.
  - 3. *Burying grounds or cemeteries.* Nonprofit private or public burying grounds or cemeteries.
  - 4. *Libraries.* Property owned by public libraries and law libraries of local bar associations when they are used or available for use by a state court or courts or the judge or judges thereof, medical libraries of local medical associations when they are used or available for use by state health officials, incorporated colleges, or other institutions of learning not conducted for profit. This classification applies only to property primarily used for literary, scientific, or educational purposes or purposes incidental thereto. This classification does not apply to industrial schools which sell their products to other than their own employees or students.

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5. *The YMCA and similar religious associations.* Property belonging to and actually and exclusively occupied and used by the Young Men’s Christian Associations and similar religious associations, including religious mission boards and associations, orphan or other asylums, reformatories and nunneries, conducted not for profit but exclusively as charities.
  6. *Parks or playgrounds.* Parks or playgrounds held by trustees for the perpetual use of the general public.
  7. *Lodges, meeting rooms, and adjacent land.* Buildings with the land they actually occupy, and the furniture and furnishings therein belonging to any benevolent or charitable organization and used by it exclusively for lodge purposes or meeting rooms, together with any additional adjacent land as may be necessary for the convenient use of the buildings for those purposes.
  8. *Museums.* Property of any nonprofit corporation organized to establish and maintain a museum.
  9. *Hospitals.* Property owned by hospitals conducted not for profit but exclusively as charities (which shall include hospitals operated by nonstock corporations not organized or conducted for profit but which may charge persons able to pay in whole or in part for their care and treatment), provided the property is either occupied or used: (i) as a general licensed inpatient hospital; or (ii) as a licensed outpatient hospital immediately adjacent to a general licensed inpatient hospital that has qualified for tax exemption pursuant to this section. Any portion of the property owned by that hospital that is either leased to a third-party or not used for hospital purposes is not exempt from taxation under this subsection.
- B. *Classifications of organizations designated exempt by statute.* The real and personal property of an organization classified in Virginia Code §§ 58.1-3610 through 58.1-3622 and used by that organization for a religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purpose as set forth in Article X, Section 6 (a) (6) of the Constitution of Virginia, the particular purpose for which the organization is classified being specifically set forth within each section, shall be exempt from taxation, so long as the organization is operated not for profit and the property so exempt is used in accordance with the purpose for which the organization is classified.
- C. *Property exempt on December 31, 2002.* Property which was exempt from taxation on December 31, 2002, shall continue to be exempt from taxation under the rules of statutory construction applicable to exempt property at the time the property became entitled to exemption.
- D. *Exemptions granted on or after January 1, 2003 are strictly construed.* Exemptions of property from taxation granted under this section on or after January 1, 2003 shall be strictly construed in accordance with Article X, Section 6 (f) of the Constitution of Virginia.

(§ 15-1601, Ord. 04-15(1), 9-1-04, effective retroactive to January 1, 2003; Ord. 06-15(2), adopted 11-1-06, effective 1-1-07; Ord. 14-15(1), 6-4-14, effective 7-1-14; § 15-1300, Ord. 19-15(1), 4-17-19)

**State law reference-**Va. Code §§ 58.1-3651, 58.1-3606.

**Sec. 15-1301 Property exempt from taxation by designation.**

Property not granted tax-exempt status prior to January 1, 2003 can be granted tax-exempt status by designation only by the adoption of an ordinance by the Board of Supervisors granting the exemption. The adoption of an ordinance shall be pursuant to the provisions of Article 4.1, Chapter 36 of Title 58.1 of the Virginia Code (Virginia Code § 58.1-3651 *et seq.*) applicable to the exemption of property from taxation by designation.

(§ 15-1602, Ord. 04-15(1), 9-1-04, effective retroactive to January 1, 2003; § 15-1301, Ord. 19-15(1), 4-17-19)

**State law reference-**Va. Code § 58.1-3651; Va. Code § 58.1-3606.

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**Division 2. Certified Solar Energy Equipment, Facilities, or Devices  
and Certified Recycling Equipment, Facilities, or Devices**

**Sec 15-1302 Definitions.**

The following definitions apply to this article except where the context clearly indicates a different meaning:

*Certified recycling equipment, facilities, or devices* has the same meaning as the term is defined in Virginia Code § 58.1-3661.

*Certified solar energy equipment, facilities or device* has the same meaning as the term is defined in Virginia Code § 58.1-3661.

*Local certifying authority* means the County's Building Official.

*Local building department* means the Building Inspections division of the County's Department of Community Development.

(§ 15-1700, Ord. 05-15(2), 10-5-05; § 15-1302, Ord. 19-15(1), 4-17-19)

**State law reference-** Va. Code § 58.1-3661(B).

**Sec 15-1303 Tax exemption of certified solar energy equipment and certified recycling equipment.**

Certified solar energy equipment facilities or devices and certified recycling equipment, facilities, or devices are hereby declared to be a separate class of property and constitute a classification for local taxation separate from other classifications of real or personal property.

- A. *Exemption.* This class of property is exempt from local taxation, as provided in Virginia Code § 58.1-3661.
- B. *Applicability of Virginia Code § 58.1-3661.* Except as otherwise provided in this article, Virginia Code § 58.1-3661 applies to this article.

(§ 15-1701, Ord. 05-15(2), 10-5-05; § 15-1303, Ord. 19-15(1), 4-17-19)

**State law reference-** Va. Code § 58.1-3661(A).

**Sec 15-1304 Application.**

Any person claiming an exemption from taxation under this article must file an application with the local building department on forms provided for that purpose. The application must include:

- A. *Plans and specifications.* The application must include a complete set of plans and specifications of the equipment, facilities or devices for which exemption is claimed.
- B. *Statement of the cost of the purchase and installation.* The application must include sworn statements of contractors or suppliers attesting to the cost of the purchase and installation of the equipment, facilities or devices for which exemption is claimed.

(§ 15-1702, Ord. 05-15(2), 10-5-05; § 15-1304, Ord. 19-15(1), 4-17-19)