

**AN ORDINANCE AMENDING SECTION 15-601 OF CHAPTER 15, TAXATION,
OF THE CODE OF THE COUNTY OF ESSEX TO PROVIDE FOR LATE
FILING OF APPLICATIONS FOR SPECIAL REAL ESTATE TAX
ASSESSMENT BASED ON USE OF THE LAND AND REMOVING THE
REQUIREMENT TO REVALIDATE SUCH APPLICATIONS ANNUALLY**

WHEREAS, in June of 2007, the County adopted an ordinance establishing assessment of real estate based on its use as permitted by Sections 58.1-3229 *et seq.* of the *Code of Virginia* (1950), as amended (the “State Code”); and

WHEREAS, Section 58.1-3234 of the State Code permits the County to accept late applications for such special assessment upon the payment of a late filing fee; and

WHEREAS, the County currently requires revalidation of applications for special assessment on an annual basis; and

WHEREAS, a public hearing duly noticed and advertised as required by Section 15.2-1427 of the State Code was held on September 9, 2008, regarding this ordinance; and

WHEREAS, Board of Supervisors for the County of Essex (the “Board”) finds that the acceptance of late applications for special assessment upon the payment of a fifty dollar (\$50.00) late filing fee and the removal of the requirement that applications be revalidated on an annual basis are in the best interest of the County of Essex;

NOW, THEREFORE, BE IT ORDAINED by the Board of Supervisors of Essex County that Section 15-601 of Chapter 15, Taxation, of the Code of the Essex County is hereby amended to read as follows:

Section 15-601. Application procedure; fee.

A. The owner of any real estate meeting the criteria set forth in Section 58.1-3230 of the State Code as to real estate devoted to agricultural, horticultural, forest or open-space use may, at least 60 days preceding the tax year for which such taxation is sought, or in any year during which a general reassessment is being made until 30 days have elapsed after his or her notice of increase in assessment is mailed, whichever is later, in accordance with Section 58.1-3330 of the State Code, apply to the Commissioner of the Revenue for the classification, assessment and taxation of such property for the next succeeding tax year on the basis of its use, under the procedures set forth in Section 58.1-3234 of the State Code. Applications may be filed within 60 days after the filing deadline, upon the payment of a late filing fee of \$50.00. The late filing fee will be in addition to the application fee set forth below.

B. Such application shall be on forms provided by the State Department of Taxation and supplied by the county Commissioner of the Revenue and shall

include such additional schedules, photographs and drawings as may be required by the Commissioner of the Revenue.

C. An individual who is the owner of an undivided interest in a parcel may apply on behalf of himself or herself and the other owners of such parcel upon submitting an affidavit that such other owners are minors or cannot be located.

D. An application shall be submitted whenever the previously approved use of acreage of such land changes; however, no application fee shall be required when a change in acreage occurs solely as a result of a conveyance necessitated by governmental action or condemnation of a portion of any land previously approved for taxation on the basis of use assessment.

E. An application fee of \$25.00 plus \$0.25 per acre shall accompany each application. A separate application shall be filed for each parcel on the land book.

F. No application shall be accepted or approved if, at the time the application is filed, the tax on the affected land is delinquent. Upon payment of all delinquent taxes, including penalties and interest for such taxes, the application shall be treated in accordance with the provisions of this Article.

BE IT FURTHER ORDAINED THAT

In all other respects, the provisions of Chapter 15, Taxation, of the Code of the County of Essex remain the same; and

This ordinance shall be effective immediately.

ADOPTED THIS 9th day of September 2008.