

County of Shenandoah

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Shenandoah County BOARD OF SUPERVISORS WORK SESSION AGENDA

November 3, 2016

4:00 p.m.

Board Conference Room

County Government Center

600 North Main Street, Woodstock, Virginia

WORKSESSION TOPIC(S)

1. Discussion regarding amendments to Chapter 146 Taxation.
2. Discussion regarding revenue received for television disposal fees.
3. Update regarding the County Farm deed.
4. Discussion regarding the donation of the Keister Park to the Cedar Creek Belle Grove National Historic Park.
5. Discussion regarding the Central Shenandoah Criminal Justice Training Academy decision.

ADJOURNMENT

SHENANDOAH COUNTY



Work Session Agenda

Shenandoah County Administrative Offices
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Meeting Date: November 3, 2016

Agenda Item: Discussion regarding proposed changes to Chapter 146 Taxation of the Shenandoah County Code.

Requestor: County Administrator, Treasurer, Commissioner of Revenue

Department: Office of County Administrator

Attachments: Proposed revised Chapter 146 of County Code

Staff Summary:

County Administration has been collaborating with the County Treasurer, Cindy George and Commissioner of Revenue, Kathy Black on proposed changes to Chapter 146 Taxation of the county code. The entire chapter is attached to your agenda summary and changes are noted in blue with strikeouts and insertions. Any comments noted in the right margin as "editor's notes" are provided by General Code, the codifier of our code changes. The editor notes are related to state code changes and are updated by General Code and not the local governing body; they are provided for your information only. A change to the county code requires a public hearing in accordance with Section 15.2-1427 (f) to receive public comment on the proposed changes. If the board desires to move forward with the proposed changes to Chapter 146, the action to set the public hearing could be considered at the November 22, 2016 board meeting. The proposed public hearing could be held on January 24, 2017 and action on the proposed changes to Chapter 146 would be considered at the February 14, 2017 board meeting.

§ 15.2-1427. Adoption of ordinances and resolutions generally; amending or repealing ordinances.

A. Unless otherwise specifically provided for by the Constitution or by other general or special law, an ordinance may be adopted by majority vote of those present and voting at any lawful meeting.

B. On final vote on any ordinance or resolution, the name of each member of the governing body voting and how he voted shall be recorded; however, votes on all ordinances and resolutions adopted prior to February 27, 1998, in which an unanimous vote of the governing body was recorded, shall be deemed to have been validly recorded. The governing body may adopt an ordinance or resolution by a recorded voice vote unless otherwise provided by law, or any member calls for a roll call vote. An ordinance shall become effective upon adoption or upon a date fixed by the governing body.

C. All ordinances or resolutions heretofore adopted by a governing body shall be deemed to have been validly adopted, unless some provision of the Constitution of Virginia or the Constitution of the United States has been violated in such adoption.

D. An ordinance may be amended or repealed in the same manner, or by the same procedure, in which, or by which, ordinances are adopted.

E. An amendment or repeal of an ordinance shall be in the form of an ordinance which shall become effective upon adoption or upon a date fixed by the governing body, but, if no effective date is specified, then such ordinance shall become effective upon adoption.

F. In counties, except as otherwise authorized by law, no ordinance shall be passed until after descriptive notice of an intention to propose the ordinance for passage has been published once a week for two successive weeks prior to its passage in a newspaper having a general circulation in the county. The second publication shall not be sooner than one calendar week after the first publication. The publication shall include a statement either that the publication contains the full text of the ordinance or that a copy of the full text of the ordinance is on file in the clerk's office of the circuit court of the county or in the office of the county administrator; or in the case of any county organized under the form of government set out in Chapter 5, 7 or 8 of this title, a statement that a copy of the full text of the ordinance is on file in the office of the clerk of the county board. Even if the publication contains the full text of the ordinance, a complete copy shall be available for public inspection in the offices named herein.

In counties, emergency ordinances may be adopted without prior notice; however, no such ordinance shall be enforced for more than sixty days unless readopted in conformity with the provisions of this Code.

G. In towns, no tax shall be imposed except by a two-thirds vote of the council members.

Code 1950, §§ 15-8, 15-10; 1950, p. 113; 1954, c. 529; 1956, cc. 218, 664; 1956, Ex. Sess., c. 40; 1958, cc. 190, 279; 1960, c. 606; 1962, c. 623, § 15.1-504; 1966, cc. 405, 612; 1968, c. 625; 1970, c. 581; 1972, cc. 41, 837; 1973, c. 380; 1978, c. 235; 1983, c. 11; 1997, c. 587; 1998, c. 823; 2000, c. 895.

The following Code does not display images or complicated formatting. Codes should be viewed online.
This tool is only meant for editing.

Chapter 146 Taxation

[HISTORY: Adopted by the Board of Supervisors of Shenandoah County as indicated in article histories. Amendments noted where applicable.]

GENERAL REFERENCES

~~Fire Department and Rescue Squads — See Ch. 20.~~

Article I Sales Tax

[Adopted 6-28-1966]

§ 146-1 Levy of tax.

[Amended 9-23-1997 by Ord. No. 97-7]

Pursuant to § 58.1-605 of the Code of Virginia, a local general retail sales tax at the rate of 1% to provide revenue for the general fund for the County of Shenandoah is hereby levied. Said tax shall be added to the rate of the state sales tax imposed by Chapter 6, Title 58.1 of the Code of Virginia. It shall be subject to all provisions of Chapter 6 of Title 58.1 of the Code of Virginia, all the amendments thereto and the rules and regulations published with respect thereto.

§ 146-2 Administration and collection.

[Amended 9-23-1997 by Ord. No. 97-7]

Pursuant to Title 58.1, Chapter 6, § 58.1-605 of the Code of Virginia, the local general retail sales tax levied pursuant to this article shall be administered and collected by the State Tax Commissioner of the Commonwealth of Virginia in the same manner, subject to the same penalties as provided for the state sales tax, with the adjustments required by § 58.1-628 of the Code of Virginia.

§ 146-3 Effective date; certified copy.

The effective date of this article shall be the first day of September 1966. The Clerk of the Board of Supervisors of Shenandoah County shall forthwith forward to the State Tax Commissioner of the Commonwealth of Virginia a certified copy of this article, so that it will be received within five days after its adoption.

Comment [1]: Editor's Note Code of Virginia, § 58.1-628, was repealed by Acts 2004, Sp. S I, c.3, effective 9-1-2004

Article II Law Library Tax

[Adopted 4-25-1974]

§ 146-4 Acceptance of contributions.

The contribution of books, law periodicals, computer legal research services and equipment and money by any Bar Association or of any lawyer thereof is hereby accepted.

§ 146-5 Establishment of law library; use.

A law library is hereby established under the name of "Shenandoah County Law Library" and the same may be opened for use of the public under such rules and regulations as may be established by resolution of this Board and by the Code of Virginia from time to time.

§ 146-6 Assessment of tax.

There is hereby assessed as part of the costs incident to each civil action filed in the Circuit Court of Shenandoah County, Virginia (a court of record), and the District Courts of Shenandoah County, Virginia (courts not of record), an assessment in the sum of \$4, such assessment to be collected by the Clerk of the court in which the action is filed and remitted to the Treasurer of Shenandoah County and held by such Treasurer in a separate fund, subject to the disbursements for the acquisition of law books, law periodicals, computer legal research services and equipment and other lawful disbursements. This assessment shall be in addition to all other costs prescribed by law but shall not apply to any action in which the commonwealth or any political subdivision thereof or the federal government is a party and in which costs are assessed against the commonwealth, political subdivisions or the federal government.

§ 146-7 Oversight and maintenance.

This Board may authorize the Clerk of the Circuit Court of Shenandoah County, with the help of designated members of the Shenandoah County Bar Association, to oversee, police, maintain and purchase necessary law books, law periodicals and computer legal research services and equipment.

§ 146-8 Furnishing of shelving.

The Shenandoah County Board of Supervisors agrees to furnish the shelving and other necessary equipment for the initial establishment of this law library, and additional shelving and equipment, as may be needed from time to time, may be secured with funds derived from said assessments or by appropriations from the general fund.

Article III

Pollution Control Equipment Tax Exemption

[Adopted 3-27-1975]

§ 146-9 Exemption granted.

All certified pollution control equipment and facilities as herein defined shall be exempt from all County taxes, including personal property and real estate taxes.

§ 146-10 Definitions.

[Amended 9-23-1997 by Ord. No. 97-7]

The definitions of "certified pollution control equipment and facilities" and "state certifying authority" shall be as provided in § 58.1-3660 of the Code of Virginia.

Article IV

Alcoholic Beverages Tax

[Adopted 6-30-1977]

§ 146-11 Definitions.

[Amended 9-23-1997 by Ord. No. 97-7]

- A. The following words and phrases shall, when used in this article, have the following respective meanings, except when the context clearly indicates a different meaning:

PERSON

Includes individuals, individual firms, partnerships, associations, corporations and combinations of individuals of whatever form and character.

- B. The definition of any other word or term not herein defined shall obtain the use as defined in Title 4.1 of the Code of Virginia of 1950, as amended.

§ 146-12 Licenses required.

[Amended 10-10-1978; 9-23-1997 by Ord. No. 97-7]

Beginning on the effective date of this article, and by June 30 of each year thereafter, each licensee in Shenandoah County shall be required to secure from the Commissioner of Revenue a County license for each state license he holds for a distiller, a winery, a brewery, bottler's, wholesale beer, wholesale wine, retail on-premises of wine and beer, retail off-premises of beer, retail off-premises of wine, banquet, fruit distiller and hospital. In the case of a new licensee, he shall secure a County license within 30 days of receiving his state license. Each licensee shall show a copy of his state licenses when applying for County licenses.

§ 146-13 Separate license for each place of business; transfer or amendment; posting; expiration.

- A. Each license issued by the County under provisions of this article shall designate the place where the business of the licensee will be carried on. A separate license shall be required for each separate place of business.
- B. No such license shall be transferable from one person to another, or from one location to another.
- C. Each such license shall be posted in a conspicuous place by the licensee at the place where he carries on the business for which the license is issued.
- D. The licenses issued pursuant to this article, except banquet licenses, shall be deemed to continue until the 30th day of June next following, except that if the licensee shall have his state licenses suspended or revoked pursuant to § 4.1-225 et seq. of the Code of Virginia, 1950 (as amended), County licenses shall automatically be revoked. If a state license shall be renewed or reinstated, the licensee shall secure a County license pursuant to § 146-12, provided that if no cause exists for which they are terminated, County licenses shall be renewed annually upon payment of annual license tax on or before midnight of June 30. **[Amended 9-23-1997 by Ord. No. 97-7]**

§ 146-14 Amounts.

[Amended 12-13-1977; 10-10-1978; 9-23-1997 by Ord. No. 97-7]

In computing the aforesaid taxes, the County shall comply with requirements of § 4.1-233B, C, D and E of the Code of Virginia.

§ 146-15 Payment of tax.

Taxes pursuant to this article shall be due and payable to the County Treasurer within 30 days of the adoption of this article and by June 30 following of each succeeding year. County taxes on mixed beverage licenses issued by the state subsequent to the adoption of this article shall be payable to the Treasurer within 30 days of such issuance and by June 30 following of each subsequent year.

§ 146-16 Violations and penalties.

[Amended 9-23-1997 by Ord. No. 97-7]

Any person or licensee violating the provisions of this article shall be guilty of a Class 1 misdemeanor. Each violation and each day's continuance shall constitute a separate offense. Such conviction shall not

relieve any person from the requirement of securing licenses and paying taxes as provided by this article.

Article V. Senior Citizens and Disabled Persons Tax Exemption

§ 146.17. Exemption granted.

Pursuant to the authority granted by § 58.1-3210 of the Code of Virginia 1950, as amended, certain elderly persons, as well as totally disabled persons, who qualify under terms of this article, may be granted exemption or deferral on a portion of their real estate property taxes, as hereinafter provided.

§ 146.18. Definitions.

For the purpose of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section:

AFFIDAVIT

The real estate tax exemption affidavit which shall be a written application and statement, sworn to by the applicant.

BOARD

The Board of Supervisors of Shenandoah County, Virginia

COUNTY

Shenandoah County, Virginia.

DEFERRAL

Deferral from the Shenandoah County and Sanitary Districts real estate tax according to provisions of this article.

[Amended 5-13-2014 by Ord. No. 2014-02]

DWELLING

The sole residence of a person qualifying for tax exemption under terms of this article. Dwelling shall not include nonresidential buildings such as garages, storage sheds, barns, etc. The fact that persons who are otherwise qualified by this article are residing in hospitals, nursing homes, convalescent homes or other facilities for physical or mental care for extended periods of time shall not be construed to mean that the real estate for which tax exemption or deferral is sought does not continue to be the sole dwelling of such person during such extended periods of other residence, as long as such real estate is not used by or leased to others for consideration.

EXEMPTION

Exemption from the Shenandoah County and Sanitary Districts real estate tax according to the provisions of this article.

[Amended 5-13-2014 by Ord. No. 2014-02]

PROPERTY

The dwelling, including manufactured homes as defined in § 36-85.3 of the Code of Virginia, and the land, not exceeding one acre, on which it is situated. Property shall not include nonresidential buildings such as garages, storage sheds, barns, etc.

QUALIFIED TAXPAYER

Any taxpayer who reaches the age of 65 years of age or older on or before December 31 of the year immediately preceding the taxable year or who becomes permanently and to taxable year and who is otherwise eligible for exemption or deferral under any disabled on or before December 31 of the year immediately preceding the terms of this article.

RELATIVE

Any person who is related to the qualified taxpayer through either common ancestry, marriage, adoption or by any other means of establishing relationship as recognized by Virginia law.

TAXABLE YEAR

The calendar year, from January 1 through December 31, for which exemption is — claimed.

TITLE

Title to real property as recorded in and ascertainable from the records of the Clerk of the Circuit Court of Shenandoah County and shall not include lease hold estates.

§146-19. Exemption or deferral authorized.

Qualified taxpayers who meet the requirements for exemption or deferral, and who submit a properly prepared affidavit to the County Commissioner of Revenue, shall be exempted or receive deferral from that amount of tax on their property as provided for by this article. Said taxpayer may choose to receive either the exemption or the deferral of real estate property taxes as provided by this article.

§ 146-20. Requirement for exemption or deferral.

[Amended 5-22-2001 by Ord. No. 01-3; 1-9-2007 by Ord. No. 2007-01; 2-9-2016 by Ord. No. 2016-01]
Exemption or deferral shall be granted qualified taxpayers who submit properly prepared affidavits, provided that they meet the following requirements:

- A. The title of the property for which exemption or deferral is claimed is held, or partially held, on January 1 of the taxable year, by the qualified taxpayer claiming the exemption or deferral
- B. The total combined income during the immediately preceding calendar year, from all sources, of the owners of the dwelling living therein and of the owners' relatives living in the dwelling does not exceed \$30,000, provided that the first \$ 6,000 of income of each relative, other than the spouse of the owner or owners, who is living in the dwelling shall not be included in such total.
[Amended 1-7-2010 by Ord. No. 2010-01]
- C. The net combined financial worth, including the present value of all equitable interests, as of December 31 of the immediately preceding calendar year of the owners and of the spouse of any owner, excluding the value of the dwelling and the land, not exceeding one acre, upon which it is situated shall not exceed \$100,000, excluding household furnishings.
[Amended 1-7-2010 by Ord. No. 2010-01]
- D. A qualified taxpayer who claims exemption or deferral due to being permanently and totally disabled must submit proof that he/she is unable to engage in any substantial gainful activity by reason of being medically determined as having a 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. Said proof shall be submitted in such form and by such method as set forth in § 58.1-3213D of the Code of Virginia of 1950, as amended.

§146-21. Application for exemption or deferral.

[Amended 6-22-1999 by Ord. No. 99-4; 2-9-2016 by Ord. No. 2016-01]

Application for exemption or deferral shall be made to the County Commissioner of Revenue, on forms to be provided by that office, after January 1 and not later than March 1 of the taxable year for which exemption is sought. An affidavit must be submitted for each year that an exemption or deferral is claimed. The Commissioner of Revenue may require an applicant to answer questions under oath and may require the submission of such other evidence as will help to certify that the applicant meets the requirements for exemption or deferral.

§146-22. Amount of exemption.

[Amended 5-22-2001 by Ord. No. 01-3; 1-7-2010 by Ord. No. 2010-01; 2-9-2016 by Ord. No. 2016-01]

Qualified taxpayers who apply and meet the requirements of this article shall be exempt from tax on their qualifying property; however, in no case shall the tax amount exempted exceed \$1,000.00. For the purpose of this article, "qualifying property" shall mean a dwelling and up to one acre of land on which it is situated. The amount of exemption of real estate tax shall be determined by the following schedule:

Amount of Income	Percentage of Exemption
\$ 0.01 to \$ 18,000	100%
\$ 18,001 to \$ 20,000	80%
\$ 20,001 to \$ 22,000	70%
\$ 22,001 to \$ 24,000	60%
\$ 24,001 to \$ 26,000	50%
\$ 26,001 to \$ 28,000	40%
\$ 28,001 to \$30,000	30%
\$ 30,001 and over	0%

§146-23. Amount of deferral; repayment of deferred taxes.

Qualified taxpayers who choose the deferral of real estate property taxes shall be relieved of real estate tax liability levied on the property up to an amount equal to 100% of the liability, the amount to be deferred to be elected by said taxpayers. The accumulated amount of taxes deferred shall be paid without penalty, except that interest of 8% per annum on the amount so deferred shall be paid to the Treasurer of Shenandoah County by the vendor upon the sale of the property or from the estate of the decedent within one year after the death of the last owner thereof who qualified for tax deferral by the provisions of this article. Such deferred real estate property taxes shall constitute a lien upon said property as if they had been assessed without regard to the deferral permitted by this article; provided, however, that such liens shall, to the extent that they exceed in the aggregate 10% of the price for which such property may be sold, be inferior to all other liens of record.

§146-24. Certification to Treasurer.

[Amended 6-22-1999 by Ord. No. 99-4]

The Commissioner of Revenue shall certify to the County Treasurer those persons who qualify and meet the requirements for an exemption or deferral and the amount thereof. The Treasurer shall deduct the amount of the exemption or deferral from the real estate bills for that year of the persons so certified.

§146-25. Certain changes nullify exemption.

Any change in respect to income, 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 herein shall nullify any exemption for the then-current taxable year and the taxable year immediately following.

§146-26. Annual increases subject to consumer price index.

Each calendar year, beginning in 1995 and thereafter, the Commissioner of Revenue may increase the amount of total combined income (as set forth in § 146-20B of this article) and net combined financial worth (as set forth in § 146-20C of this article) by the overall average increase of the consumer price index (CPI) for the immediately preceding calendar year as published by the United States Government.

§146-27. Violations and penalties.

Any person or persons making a false statement or providing false information in connection with the filing of a claim for an exemption or deferral shall be guilty of a Class 1 misdemeanor.

§ 146-28. Effective Date.

This article shall become effective upon adoption and shall apply to the taxable year of 1979 and each year thereafter.

Article VI Delinquent Penalty for Certain Taxes

[Adopted 3-27-1980; amended in its entirety 11-25-1997 by Ord. No. 97-8]

§ 146-29 Amount of penalty.

When payment of annual taxes or levies on real estate and tangible personal property, machinery and tools and merchants' capital is not made when due on June 5 and on December 5, a penalty of 10% of the taxes past due shall be assessed on June 6 and December 6 and shall therewith be due and payable in addition to said annual taxes.

§ 146-30 Addition of interest.

[Amended 5-25-1999 by Ord. No. 99-5; 3-9-2004 by Ord. No. 2004-04]

Whenever said past due taxes, together with penalty, have not been paid by the due date, interest at the annual rate of 10% shall begin from the first day after such taxes are due and shall be collected upon the principal and penalties of all taxes then remaining unpaid pursuant to the Code of Virginia.

Article VIA Administrative Costs and Collection Fees

[Adopted 4-12-2011 by Ord. No. 2011-02]

§ 146-30.1 Fee for delinquent taxes.

There is hereby imposed on delinquent taxpayers a fee to cover the administrative cost associated with the collection of delinquent taxes. Such fees shall be in addition to all penalty and interest and be in the amount of \$30 for taxes collected subsequent to the filing of a warrant or other appropriate legal document, but prior to judgment, and \$35 for taxes collected subsequent to judgment.

Article VII Heating Fuel Tax Exemption

[Adopted 11-11-1981]

§ 146-31 Exemption granted.

[Amended 9-23-1997 by Ord. No. 97-7]

Effective November 1, 1981, and pursuant to §§ 15.2-1426, 15.2-1427, 58.1-609.10 and 58.1-609.13 of the Code of Virginia of 1950, as amended, purchases of artificial or propane gas, wood, coal or home heating oil by an individual purchaser for other than business, commercial or industrial purposes are hereby exempted from the 1% local option sales and use tax.

Article VIII

Stoney Creek Sanitary District Tax

[Adopted 6-26-1986]

§ 146-32 Levy of tax.

An annual tax of up to \$0.55 per \$100 of assessed value is levied upon all real estate located within the boundaries of the Stoney Creek Sanitary District, which is subject to local taxation, for the purpose of constructing, maintaining and operating the water supply and sewerage systems, to pay the interest on and principal of any bonds issued by the District, to increase the sinking fund provided for the payment of any bond issued by the District and for any other purpose permitted by law.

Article IX Public Utility License Tax

[Adopted 7-24-1986]

§ 146-33 Levy of tax.

[Amended 11-12-1986]

Pursuant to § 58.1-3731 of the Code of Virginia, 1950, as amended, all telephone, telegraph, heat, light and power companies which are subject to the provisions of Article 2, Chapter 26, Title 58.1 of the Code of Virginia, 1950, as amended, are hereby subject to a license tax of 1/2 of 1% of the gross receipts of such company accruing from business in the County of Shenandoah. However, in the case of telephone companies, gross receipts shall include only those earnings and receipts from local exchange service charges and shall not include receipts from access and other charges made by any inter-exchange carrier.

§ 146-34 Definitions.

The following words and phrases, when used in this article, shall, for the purpose of this article, have the following respective meaning, except when the context clearly indicates a different meaning:

GROSS RECEIPTS

Gross earnings and receipts derived from business conducted by telephone, telegraph, heat, light and power companies within the County of Shenandoah, Virginia, as reportable pursuant to § 58.1-2628, Code of Virginia.

TELEPHONE, TELEGRAPH, HEAT, LIGHT AND POWER COMPANIES

Those corporations subject to the provisions of Article 2, Chapter 26, Title 58.1, Code of Virginia, 1950, as amended.

YEAR

Calendar year, beginning January 1 and ending December 31.

§ 146-35 Reports to be filed; taxes to be paid.

- A. Each company liable for this license tax shall report to the Treasurer of the County of Shenandoah, Virginia, annually, on or before the 15th day of April, its gross receipts derived from the County of Shenandoah for the preceding year. The report of any such company shall be signed and sworn to by the President or other duly authorized officer of such company.
- B. Each company liable for this license tax shall pay to the Treasurer of the County of Shenandoah, Virginia, on or before the 15th day of April a tax in the amount of 1/2 of 1% of gross receipts for the preceding year.

§ 146-36 Failure to file report or pay the taxes.
[Amended 9-23-1997 by Ord. No. 97-7]

Any company failing to file the report or pay the taxes by the date set forth in this article shall be subject to the penalties provided in § 58.1-2610 of the Code of Virginia, and each day past the date so set forth shall constitute separate offense.

§ 146-37 Violations and penalties.
[Added 9-23-1997 by Ord. No. 97-7]

Except as otherwise provided in this article, any violation of the provisions of this article shall constitute a Class 1 misdemeanor.

Article X Transient Occupancy Tax

[Adopted 12-9-1986]

§ 146-38 Definitions.
For the purpose of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section:

COUNTY TREASURER

The County Treasurer of the County or any of his duly authorized deputies or agents.

HOTEL

Any public or private hotel, inn, apartment hotel, hostelry, tourist home or house, motel, rooming house or other lodging place within the County offering lodging for four or more persons at any one time, and the owner and operator thereof, who, for compensation, furnishes lodging to any transients as hereinafter defined.

ROOM or SPACE RENTAL

The total charge made by any hotel or travel campground for lodging or space furnished any transient. If the charge made by such hotel or travel campground to transients includes any charge for services or accommodations in addition to that of lodging and the use of space, then such portion of the total charge as represents only room and space rental shall be distinctly set out and billed to such transient by such hotel or travel campground as a separate item.

TRANSIENT

Any natural person who, for any period of not more than 30 consecutive days, either at his own expense or at the expense of another, obtains lodging or the use of any space in any hotel or travel campground as hereinabove defined for which lodging or use of space a charge is made.

TRAVEL CAMPGROUND

Any area or tract of land used to accommodate two or more camping parties, including tents, travel trailers or other camping outfits.

§ 146-39 Levy of tax.

In addition to all other taxes of every kind now or hereafter imposed by law, there is hereby imposed and levied on each and every transient a tax equivalent to 2% of the total amount paid for room or space rental

to any hotel or travel campground.

§ 146-40 Exceptions.

No tax shall be payable hereunder on room or space rental paid to any hospital, medical clinic, convalescent home or home for the aged. No tax shall be payable hereunder on individually owned single-family homes or condominium units which are rented through an agency which provides advertising, reservations, housekeeping, accounting and/or check-in services.

§ 146-41 Collection of tax.

Every person receiving any payment for room or space rental with respect to which a tax is levied under this article shall collect the amount of tax hereby imposed from the transient on whom the same is levied or from the person paying for such room or space rental at the time payment for such room or space is made.

§ 146-42 Reports.

- A. The person collecting any tax levied under this article shall make out a report upon forms, setting forth information as the County Treasurer may prescribe and require, showing the amount of room or space rental charges collected and the tax required to be collected, and shall sign and deliver the same, along with a remittance of such tax, to the County Treasurer.
- B. Such reports and remittances shall be made on or before the last day of the month following each calendar quarter and covering the amount of tax collected during the preceding calendar quarter. The first report must be filed not later than April 30, 1987.
- C. Failure to file the reports provided for in this section shall result in punishment pursuant to § 58.1-3916 of the Code of Virginia. [Added 9-23-1997 by Ord. No. 97-7]

§ 146-43 Interest and penalties.

[Amended 9-23-1997 by Ord. No. 97-7]

If any person shall fail or refuse to remit to the County Treasurer the tax required to be collected and paid under this article within the time and in the amount specified in this article, there shall be added to such tax by the County Treasurer a penalty as provided in § 58.1-3916 of the Code of Virginia.

§ 146-44 Determination of tax due by County Treasurer.

If any person required to collect and remit the tax imposed by this article fails to file a statement and a remittance, or if the County Treasurer has reasonable cause to believe that an erroneous statement has been filed, the County Treasurer may proceed to determine the amount due the County and in connection therewith shall make investigation and take testimony and other evidence as may be necessary; provided, however, that notice and opportunity to be heard be given any person who may become liable for the amount owed prior to any determination by the County Treasurer.

§ 146-45 Cessation of business; report and tax due immediately.

Whenever any person required to collect and pay to the County a tax under § 146-39 shall quit or otherwise dispose of his business, any tax under the provision of this article shall become immediately due and such person shall immediately make a report and pay the tax due.

§ 146-46 Rules and regulations of County Treasurer.

It shall be the duty of the County Treasurer to ascertain the name of every person operating a hotel or travel campground in the County liable for the collection of the tax levied by § 146-39. The County Treasurer shall have the power to adopt rules and regulations not inconsistent with the provisions of this article for the purpose of carrying out and enforcing the payment, collection and remittance of the tax herein levied, and a copy of such rules and regulations shall be on file and available for public

examination in the office of the County Treasurer. Failure or refusal to comply with any rules and regulations promulgated under this section shall be deemed a violation of this article.

§ 146-47 Violations and penalties.

[Amended 9-23-1997 by Ord. No. 97-7]

Any person violating or failing to comply with any of the provisions of this article shall, upon conviction thereof, be punished as for a Class 1 misdemeanor. Such conviction shall not relieve any such person from the payment, collection or remittance of taxes, penalties and interest imposed by or provided for in this article.

§ 146-48 Use of tax revenue.

Revenue derived from this tax shall be used to promote tourism and economic development in Shenandoah County.

Article XI

Assessment on Criminal and Traffic Cases

[Adopted 7-10-1990]

§ 146-49 Assessment established.

Pursuant to § 14.1-133.2 of the Code of Virginia, 1950, as amended, there is hereby assessed, as part of the fees taxed as costs in each civil action filed in the district or circuit courts located within Shenandoah County and in each criminal or traffic case in each district and circuit court in Shenandoah County in which the defendant is charged with a violation of any statute or ordinance a sum of \$2.

§ 146-50 Collection and remittance; disbursement.

The assessment of \$2 on each criminal and traffic case shall be collected by the Clerk of the court in which the action is filed, who shall remit said assessment to the County Treasurer who shall hold said assessment subject to the disbursement by the Board of Supervisors for the construction, renovation or maintenance of the courthouses, jail or other court-related facilities and to help defray increases in the cost of heating, cooling, electricity and ordinary maintenance.

§ 146-51 Additional nature of assessment.

The assessment provided for herein shall be in addition to any other fees prescribed by law.

Article XII

Vehicle License Fee

[Adopted 6-26-1980; amended in its entirety 11-28-2006 by Ord. No. 2006-13]

§ 146-52 Levy of license fee.

Pursuant to § 46.2-752 of the Code of Virginia, 1950, as amended, there is hereby levied, assessed and charged an annual license fee, payable to the Treasurer of the County of Shenandoah, upon motor vehicles, trailers and semitrailers as hereinafter set forth.

§ 146-53 License year.

The license year for the licensing of motor vehicles, trailers and semitrailers under this article shall commence on January 1 of each year and shall expire on December 31 of the same calendar year.

§ 146-54 Levy of license fee; situs.

- A. For each license year, there is hereby levied and shall be collected from every person owning a motor vehicle, trailer or semitrailer, which is normally garaged, stored or parked within the County of Shenandoah, a fee at the rates set forth in § 146-55. If it cannot be determined where the personal property is normally garaged, stored or parked, the situs shall be the domicile of its owner. In the event the owner of the motor vehicle is a full-time student attending an institution of higher education, the situs for the purpose of imposing this license fee shall be the domicile of the student, provided the student has presented sufficient evidence that he has paid a personal property tax on the motor vehicle in his domicile.
- B. The license fee imposed by this article shall be in addition to any other County license tax or fees, including personal property taxes.

§ 146-55 Amount of license fee.

The amount of license fee on specified vehicles shall be as follows:

- A. Each passenger automobile, station wagon, truck or similar motor vehicle licensed by the Commonwealth of Virginia: \$25.
- B. Each motorcycle, motor scooter or other similar vehicle licensed by the Commonwealth of Virginia: \$18.
- C. Each trailer, semitrailer and any vehicle without motive power licensed by the Commonwealth of Virginia, except a manufactured house, as defined in § 165-4 of the Code of Shenandoah County: \$15.

~~D. Each unlicensed or inoperable motor vehicle as set forth in Subsections A and B above as defined in § 165-4 of the Code of Shenandoah County on which there are displayed neither valid license plates nor a valid inspection decal and which is visible from a state maintained road: \$15.~~

~~(1) For each unlicensed or inoperable motor vehicle, a decal or other sticker shall be displayed on the vehicle in a manner so that the decal may be seen from, if close enough to, a state maintained road.~~

~~(2) The provisions of this § 146-55D shall not apply to a licensed business which is regularly engaged in business as an automobile dealer, salvage dealer or scrap processor and is so licensed by the Commonwealth of Virginia.~~

~~(3) The enforcement of § 146-55D for unlicensed or inoperable motor vehicles shall be, upon receipt of a complaint of a resident of Shenandoah County, the responsibility of the Shenandoah County Sheriff's Office. Any resident of Shenandoah County making a complaint about an unlicensed or inoperable motor vehicle which is visible from a state highway may be required to be a witness on behalf of the County in any prosecution for a violation of the unlicensed or inoperable motor vehicle license fee.~~

~~(4) The provisions of § 146-55D shall not be applicable to unlicensed or inoperable motor vehicles kept on property as long as they are not visible from a state maintained road.~~

D.E. Notwithstanding the foregoing subsections, the County license fee shall not exceed the license tax charged by the Virginia Department of Motor Vehicles (DMV). With verification from DMV of the

fee paid, the County ~~Commissioner of Revenue~~~~Treasurer~~ shall charge the DMV fee if less than the standard County fee charged for the type of vehicle.

§ 146-56 Exemptions from license fee.

The following vehicles are hereby exempt from the license fee:

- A. Each active member or active auxiliary member of a County Volunteer Fire Department or Volunteer Rescue Squad, who appears as an official member of such organization on their respective departmental roster or roll and who owns and operates a motor vehicle as specified in § 146-55A or B shall be exempt from the purchase of one County license fee.
- B. Each trailer, semitrailer and vehicle without motive power of less than 1,500 pounds gross volume weight shall be exempt from the purchase of a County license fee.
- C. No County license fee shall be imposed upon any motor vehicle, trailer or semitrailer as exempted by § 46.2-755 of the Code of Virginia.

§ 146-57 Limitation on imposition of license fee.

If any incorporated town within the County imposes vehicle license fees or taxes pursuant to § 46.2-752 of the Code of Virginia, the residents of such town subject to such fees or taxes shall be entitled, upon displaying evidence that they have paid the amount of such fees or taxes, to receive a credit on the license fee imposed by the County to the extent of the fees or taxes they have paid to such town, except that if said residents normally keep or garage vehicles in the County outside of said incorporated towns, then said vehicles are subject to license fees as provided by this article.

§ 146-58 Invoice for license fee.

After a motor vehicle, trailer or semitrailer has been assessed for personal property tax purposes by the Commissioner of the Revenue or registered with and assessed by the Commissioner of the Revenue for personal property tax purposes, the Treasurer of Shenandoah County shall mail the taxpayer a bill for the license fee for the current and each subsequent year. The license fee shall be listed as a separate item on each year's annual personal property tax bill, which payment shall be due on or before June 5 of each year or as indicated on the tax bill.

§ 146-59 Violations and penalties.

It shall be unlawful for any person to operate a motor vehicle, trailer or semitrailer during any license year established in this article without having paid the requisite license fee to the Treasurer of the County of Shenandoah.

A. (Reserved)

- B. The Treasurer of the County of Shenandoah may enter into an agreement with the Commissioner of the Virginia Department of Motor Vehicles whereby the Commissioner will refuse to issue or renew any vehicle registration of any applicant therefor who owes to the County any vehicle license fees or delinquent tangible personal property tax. This is pursuant to § 46.2-752J of the Code of Virginia.

Comment [2]: Editor's Note Former Subsection A, establishing a delinquent charge for license fees not paid by the due date, was repealed 4-22-2008 by Ord No 2008-15

§ 146-60 Disposition of revenue.

The revenue derived from all County license fees imposed on motor vehicles, trailers or semitrailers shall be deposited in the County general fund for general County purposes.

§ 146-61 Effective date.

This article shall take effect on January 1, 2007.

- § 146-62 (Reserved)
- § 146-63 (Reserved)
- § 146-64 (Reserved)

Article XIII Land Use Tax

[Adopted 6-25-1996; amended in its entirety 5-26-1998 by Ord. No. 98-7]

§ 146-65 Findings.

The County of Shenandoah finds that the preservation of real estate devoted to agricultural, horticultural, forest and open space uses within its boundaries is in the public interest and, having heretofore adopted a land use plan, hereby ordains that such real estate shall be taxed in accordance with the provisions of Article 4 of Chapter 32 of Title 58.1 of the Code of Virginia; the standards prescribed by the Director of the Virginia Department of Conservation and Recreation; the Virginia Commissioner of Agriculture and Consumer Services and the State Forester; and this article.

§ 146-66 Application for special assessment; fees.

- A. Applications for taxation of real estate on the basis of use assessment shall be submitted to the Commissioner of the Revenue on forms provided by the Virginia Department of Taxation and supplied by the Commissioner of the Revenue. The application shall include such additional schedules, photographs and drawings as may be required by the Commissioner of the Revenue.
- B. The application shall be submitted:
 - (1) At least 60 days preceding the tax year for which such taxation is sought; or
 - (2) In any year in which a general reassessment is being made, until 30 days have elapsed after the notice of increase in assessment has been mailed to the property owner in accordance with § 58.1-3330 of the Code of Virginia, or 60 days preceding the tax year, whichever is later.
- C. The application shall be signed by all owners of the subject property. An owner of an undivided interest in the property may apply on behalf of owners that are minor or that cannot be located, upon submitting an affidavit attesting to such facts.
- D. A separate application shall be filed for each parcel or tract shown on the land book.
- E. An application fee as provided in Chapter A170, Fees, shall accompany each application, except that no application fee shall be less than \$10. No land use fees are refundable.
- F. An application may be filed within no more than 60 days after the filing deadline specified in Subsection B above upon payment of a late filing fee as provided in Chapter A170, Fees, except that no such late filing fee shall be less than \$20.
- G. An application with applicable fees shall be submitted whenever the use or acreage of such land previously approved changes; provided, however, that 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. If the acreage change is the result of a current survey of the property being made or a boundary agreement between adjoining property owners and not the result of any deeded outconveyance, then reapplication is necessary at no fee.
- H. If any tax on the land affected by an application is delinquent when the application is filed, then the application shall not be accepted. Upon payment of all delinquent taxes, interest and penalties relating to such land, the application shall then be treated in accordance with this section.

- I. The Board of Supervisors shall require owners to revalidate (renew) annually, with no fee, with the Commissioner of the Revenue or his or her designee any application previously approved. Late filing of an annual revalidation (renewal) form must be made within 30 days of the original deadline. A general reassessment revalidation fee, as provided in Chapter A170, shall accompany each application for general reassessment, ~~revalidation every sixth year~~. No fee shall be less than \$10. Late filing of a general reassessment, revalidation form must be made on or before the effective date of the assessment and be accompanied by a late filing fee as provided in Chapter A170, except that no such late filing fee shall be less than \$20.
- J. Within 30 days after posting of a land transfer by the Commissioner of the Revenue of a transfer of all or any part of a parcel of land, which land, prior to the transfer, was taxed under use value, the Commissioner of the Revenue or his or her designee shall notify, in writing, the owner of the remaining tract and the owner of the new tract, if such tracts qualify for use valuation, that a revalidation of the property must be filed and completed within 30 days from the date of the letter from the Commissioner of the Revenue or his or her designee. If such revalidation is not completed within the times as prescribed herein, then the property will be removed from use valuation, effective immediately.

§ 146-67 Determination of use value and assessment.

- A. Promptly upon receipt of an application, the Commissioner of the Revenue or his or her designee shall determine whether the subject property meets the criteria under this article, Article 4 of Chapter 32 of Title 58.1 of the Code of Virginia and the applicable standards prescribed thereunder by the Director of the Department of Conservation and Recreation, the Commissioner of Agriculture and Consumer Services and the State Forester.
- B. Minimum acreage.
 - (1) Real estate devoted to:
 - (a) Agricultural or horticultural use shall consist of a minimum of five acres.
 - (b) Forest use shall consist of a minimum of 20 acres. Any such forest property shall complete and file a forest commitment plan, which plan shall be obtained from the Commissioner of the Revenue or his or her designee.
 - (c) Open space use shall consist of a minimum of five acres.
 - (2) The foregoing requirements for minimum acreage shall be determined by adding together the total area of contiguous real estate excluding recorded subdivision lots titled in the same ownership. For purposes of this section, properties separated only by a public right-of-way are considered contiguous.
- C. In addition to meeting the foregoing requirements for minimum acreage, real estate devoted to open space use shall be:
 - (1) Within an agricultural, a forestal or an agricultural and forestal district entered into pursuant to Chapter 43 (§ 15.2-4301 et seq.) of Title 15.2 of the Code of Virginia; or
 - (2) Subject to a recorded perpetual easement that is held by a public body and that promotes the open space use classification, as defined in § 58.1-3230 of the Code of Virginia; or
 - (3) Subject to a recorded commitment meeting the standards prescribed by the Director of the Virginia Department of Conservation and Recreation and entered into by the landowner with the County.

- D. If the Commissioner of the Revenue or his or her designee determines that the property does meet such criteria, he or she shall determine the value of such property for its qualifying use, as well as its fair market value.
- E. In determining whether the subject property meets the criteria of agricultural use or horticultural use, the Commissioner of the Revenue or his or her designee may request an opinion from the Commissioner of Agriculture and Consumer Services; in determining whether the subject property meets the criteria for forest use, he or she may request an opinion from the State Forester; and in determining whether the subject property meets the criteria for open space use, he or she may request an opinion from the Director of Conservation and Recreation. Upon the refusal of the Commissioner of Agriculture and Consumer Services, State Forester or the Director of Conservation and Recreation to issue an opinion, or in the event of an unfavorable opinion which does not comport with standards set forth by the respective director, the party aggrieved may seek relief from any circuit court of record wherein the real estate in question is located. If the court finds in his favor, it may issue an order which shall serve in lieu of an opinion for the purpose of this article.

§ 146-68 Taxation based on qualifying use.

The use value and fair market value of any qualifying property shall be placed on the land book before delivery to the Treasurer, and the tax shall be extended from the use value. Continuation of valuation, assessment and taxation based upon land use shall depend on continuance of the real estate in a qualifying use, continued payment of taxes as required in § 58.1-3235 and compliance with other requirements of Article 4 of Chapter 32 of Title 58.1 of the Code of Virginia, the applicable standards prescribed by the Director of the Virginia Department of Conservation and Recreation, the Virginia Commissioner of Agriculture and Consumer Services and the State Forester and this article, and not upon continuance in the same owner of title to the land.

§ 146-69 Delinquent taxes.

If on April 1 of any year the taxes for any prior year on any parcel of real property which has special assessment as provided for in this article are delinquent, the County Treasurer shall send notice of that fact and the general provisions of § 58.1-3235 of the Code of Virginia to the property owner by first class mail. If, after sending such notice, such delinquent taxes remain unpaid on June 1, the Treasurer shall notify the Commissioner of the Revenue who shall remove such parcel from land use program. In any year in which revalidation is required, all taxes must be current. If any taxes are unpaid and reassessment, revalidation and/or annual revalidation is required, then the Commissioner of the Revenue or his or her designee shall not process the application for revalidation and the special assessment will not be available to the applicant.

§ 146-70 Change in use, zoning or area; rollback taxes.

There is hereby imposed a rollback tax, and interest thereon, in such amounts as may be determined under Virginia Code § 58.1-3237, on real estate which has qualified for assessment and taxation on the basis of use under this article, upon one or more of the following occurrences:

- A. When the use by which it qualified changes to a more intensive use or to nonqualifying use.
- B. When it is rezoned to a more intensive use, as described in § 58.1-3237 of the Code of Virginia.
- C. When one or more parcels, lots or pieces of land are separated or split off from the real estate, as described in § 58.1-3241 of the Code of Virginia.

§ 146-71 Failure to report changes; misstatements in application.

- A. The owner of any real estate liable for rollback taxes shall, within 60 days following a change in use or zoning, report such change to the Commissioner of the Revenue or his or her designee on such forms as may be prescribed. The Commissioner of the Revenue or his or her designee shall forthwith

determine and assess the rollback tax, which shall be paid to the Treasurer within 30 days of assessment. On failure to report within 60 days following such change in use and/or failure to pay within 30 days of assessment, such owner shall be liable for an additional penalty equal to 10% of the amount of the rollback tax and interest, which penalty shall be collected as a part of the tax. In addition to such penalty for failure to make required report, there is hereby imposed interest of 1/2% of the amount of the rollback tax, interest and penalty, for each month of failure or failure thereof during which the failure continues.

- B. Any person making material misstatement of fact other than a clerical error in any application filed pursuant hereto shall be liable for all taxes, in such amounts and at such times as if such property had been assessed on the basis of fair market value as applied to other real estate, together with interest and penalties thereon, and he shall be further assessed with an additional penalty of 100% of such unpaid taxes. The term "material misstatement of fact" shall have the same meaning as it has under § 58.1-3238 of the Code of Virginia.

§ 146-72 Application of Title 58.1 of the Code of Virginia.

The provisions of Title 58.1 of the Code of Virginia applicable to local levies and real estate assessments and taxation shall be applicable to assessments and taxation hereunder mutatis mutandis, including, without limitation, provisions relating to tax liens and the correction of erroneous assessments, and for such purposes the rollback taxes shall be considered to be deferred real estate taxes.

§ 146-73 Applicability within towns.

Any incorporated town in Shenandoah County having heretofore adopted a land use plan or hereafter following adoption of a land use plan may, by appropriate action, permit real estate within its boundaries to be covered by the terms and provisions of this article. Upon favorable action by the governing body of any incorporated town in the Shenandoah County, the terms and conditions of this article shall apply fully to all real estate in said incorporated town.

§ 146-74 When effective

This article shall be effective for all tax years beginning on and after January 1, 1999.

Article XIV
Personal Property Tax

[Adopted 6-25-1996]

§ 146-75 Levy of tax.

There is hereby levied, assessed and charged an annual tax on tangible personal property, machinery and tools and merchant's capital pursuant to Chapter 35, Title 58.1 of the Code of Virginia.

§ 146-76 General classification of tangible personal property.

- A. Tangible personal property is classified for valuation purposes according to the following separate categories, which are not to be considered separate classes for rate purposes:

~~(1) Farm animals.~~

~~(2) Farm machinery.~~

~~(3)~~ (1) Automobiles, except those described in Subsections A(7), (8) and (9) of this section.

~~(4)~~ (2) Trucks of less than two tons.

~~(5)~~ (3) Trucks and other vehicles, as defined in § 46.2-100 of the Code of Virginia, except those

described in Subsections A(4) and (6) through (10) of this section.

- ~~(6)~~(4) Manufactured homes, as defined in § 36-85.3 of the Code of Virginia.
- ~~(7)~~(5) Antique motor vehicles, as defined in § 46.2-100 of the Code of Virginia.
- ~~(8)~~(6) Taxicabs.
- ~~(9)~~(7) Motor vehicles with specially designed equipment for use by the handicapped.
- ~~(10)~~(8) Motorcycles, campers and other recreational vehicles.
- ~~(11)~~(9) Boats weighing under five tons and boat trailers.
- ~~(12)~~(10) —Boats or watercraft weighing five tons or more.
- ~~(13)~~(11) —Aircraft.
- ~~(14)~~(12) —Tangible personal property used in a research and development business.
- ~~(15)~~(13) Computer hardware used by businesses primarily engaged in providing data processing services to other nonrelated or nonaffiliated businesses.
- ~~(16)~~(14) All tangible personal property employed in a trade or business other than that described in Subsections A(1) through (15) of this section.

~~§ 146-77 Classification of farm animals, certain grains, agricultural products and farm machinery.~~

~~A. Farm animals, grains and other feeds used for the nurture of farm animals, agricultural products, farm machinery and farm implements are hereby defined as separate items of taxation and classified as follows:~~

- ~~(1) Horses, mules and other kindred animals.~~
- ~~(2) Cattle.~~
- ~~(3) Sheep and goats.~~
- ~~(4) Hogs.~~
- ~~(5) Poultry.~~
- ~~(6) Grains and other feeds used for the nurture of farm animals.~~
- ~~(7) Grain; tobacco; wine produced by farm wineries as defined in § 4.1-100 of the Code of Virginia; and other agricultural products in the hands of a producer.~~
- ~~(8) Farm machinery and farm implements, which shall include equipment and machinery used by farm wineries as defined in § 4.1-100 of the Code of Virginia in the production of wine.~~
- ~~(9) Equipment used by farmers or farm cooperatives qualifying under § 521 of the Internal Revenue Code to manufacture industrial ethanol, provided that the materials from which the ethanol is derived consist primarily of farm products.~~

~~B. Grain; tobacco; wine produced by farm wineries as defined in § 4.1-100 of the Code of Virginia; and other agricultural products shall be exempt from taxation while in the hands of a producer.~~

§ 146-78 Other classifications of tangible personal property.

- A. The items of property set forth below are each declared to be a separate class of property and shall constitute a classification for local taxation separate from other classifications of tangible personal property provided in this chapter:
- (1) Boats or watercraft weighing five tons or more.
 - (2) Aircraft having a maximum passenger seating capacity of no more than 50 which are owned and operated by scheduled air carriers operating under certificates of public convenience and necessity issued by the State Corporation Commission or the Civil Aeronautics Board.
 - (3) All other aircraft not included in Subsection A(2) and flight simulators.
 - (4) Antique automobiles as defined in § 46.2-100 of the Code of Virginia.
 - (5) Tangible personal property used in a research and development business.
 - (6) Heavy construction machinery, including but not limited to land movers, bulldozers, front-end loaders, graders, packers, power shovels, cranes, pile drivers, forest harvesting equipment and ditch and other types of diggers.
 - (7) Generating equipment purchased after December 31, 1974, for the purpose of changing the energy source of a manufacturing plant from oil or natural gas to coal, wood, wood bark, wood residue or any other alternative energy source for use in manufacturing and any cogeneration equipment purchased to achieve more efficient use of any energy source. Such generating equipment and cogeneration equipment shall include, without limitation, such equipment purchased by firms engaged in the business of generating electricity or steam or both.
 - (8) Vehicles without motive power, used or designed to be used as manufactured homes as defined in § 36-85.3 of the Code of Virginia.
 - (9) Computer hardware used by businesses primarily engaged in providing data processing services to other nonrelated or nonaffiliated businesses.
 - (10) Privately owned pleasure boats and watercraft used for recreational purposes only.
 - (11) Privately owned vans with a seating capacity for 12 or more persons used exclusively pursuant to a ride-sharing arrangement as defined in § 46.2-1400 of the Code of Virginia.
 - (12) Motor vehicles specially equipped to provide transportation for physically handicapped individuals.
 - (13) Motor vehicles owned by members of a volunteer rescue squad or volunteer fire department. One motor vehicle which is owned by each volunteer rescue squad member or volunteer fire department member may be specially classified under this section, provided that the volunteer rescue squad member or volunteer fire department member regularly responds to emergency calls. In January of each year, said volunteer shall furnish the Commissioner of Revenue with a certification by the chief or head of the volunteer organization that said volunteer is a member of the volunteer rescue squad or fire department who regularly responds to calls or regularly performs other duties for the rescue squad of fire department, and the motor vehicle owned by the volunteer rescue squad member or volunteer fire department member is identified.

- (14) Motor vehicles owned by auxiliary members of a volunteer rescue squad or volunteer fire department. One motor vehicle which is regularly used by each auxiliary volunteer fire department or rescue squad member may be specially classified under this section. In January of each year, the auxiliary member shall furnish the Commissioner of Revenue with a certification by the chief or head of the volunteer organization that the volunteer is an auxiliary member of the volunteer rescue squad or fire department who regularly performs duties for the rescue squad or fire department, and the motor vehicle is identified as regularly used for such purpose; however, if a volunteer rescue squad or fire department member and an auxiliary member are members of the same household, that household shall be allowed only one special classification under this subsection or Subsection A(13) of this section.
- (15) Motor vehicles owned by a nonprofit organization and used to deliver meals to homebound persons or provide transportation to senior or handicapped citizens in the community to carry out the purposes of the nonprofit organization.
- (16) Privately owned camping trailers and motor homes as defined in § 46.2-100 of the Code of Virginia which are used for recreational purposes only.
- (17) One motor vehicle owned and regularly used by a veteran who has either lost, or lost the use of, one or both legs, or an arm or a hand, or who is blind or who is permanently and totally disabled as certified by the Department of Veterans' Affairs. In order to qualify the veteran shall provide a written statement to the Commissioner of Revenue from the Department of Veterans' Affairs that the veteran has been so designated or classified by the Department of Veterans' Affairs as to meet the requirements of this section, and that his disability is service-connected. For purposes of this section a person is blind if he meets the provisions of § 46.2-739 of the Code of Virginia.
- (18) Motor vehicles owned by persons who have been appointed to serve as auxiliary police officers pursuant to § 15.2-1731 et seq. of the Code of Virginia. One motor vehicle which is regularly used by each auxiliary police officer to respond to auxiliary police duties may be specially classified under this section. In order to qualify for such classification, in January of each year any auxiliary police officer who applies for such classification shall identify the vehicle for which this classification is sought, and shall furnish the Commissioner of Revenue with a certification from the official who has appointed such auxiliary officers. That certification shall state that the applicant is an auxiliary police officer who regularly uses a motor vehicle to respond to auxiliary police duties, and it shall state that the vehicle for which the classification is sought is the vehicle which is regularly used for that purpose.
- (19) Machines and tools owned by a commercial air carrier which uses such machines and tools in a commercial airline maintenance, repair and rebuilding facility, which has an assessed value of at least \$100,000,000 and which is located on or contiguous to an airport.
- (20) Motor vehicles which use clean special fuels as defined in § 58.1-2101 of the Code of Virginia.
- (21) Wild or exotic animals kept for public exhibition in an indoor or outdoor facility which is properly licensed by the federal government, the Commonwealth, or both, and which is properly zoned for such use. "Wild animals" means any animals which are found in the wild, or in a wild state, within the boundaries of the United States, its territories or possessions. "Exotic animals" means any animals which are found in the wild or in a wild state, and are native to a foreign country.
- (22) Furniture, office and maintenance equipment, exclusive of motor vehicles, which are owned and used by an organization whose real property is assessed in accordance with § 58.1-3284.1 of the Code of Virginia and which is used by that organization for the purpose of maintaining or using the open or common space within a residential development.

(23) Motor vehicles owned or used by a motor carrier as defined in § 56-273 of the Code of Virginia, and motor carrier transportation property as defined in 49 U.S.C. § 11503a(a)(3), exclusive of rolling stock of a certified motor vehicle carrier subject to taxation pursuant to Article 5 (§ 58.1-2652 et seq. of the Code of Virginia) of Chapter 26, Title 58.1, of the Code of Virginia.

§ 146-79 Classification of machinery and tools.

- A. Machinery and tools, except machinery and equipment used by farm wineries as defined in § 4.1-100 of the Code of Virginia, used in the manufacturing, mining, processing or reprocessing, radio or television broadcasting, dairy, dry cleaning or laundry business shall be listed and are hereby segregated as a class of tangible personal property separate from all other classes of property.
- B. All motor vehicles which are registered pursuant to § 46.2-600 of the Code of Virginia with the Department of Motor Vehicles and owned by persons engaged in those businesses set forth in Subsection A shall be taxed as tangible personal property in accordance with the provisions of this article. All other motor vehicles and delivery equipment owned by persons engaged in those businesses set forth in Subsection A shall be included in and taxed as machinery and tools.

§ 146-80 Classification of merchants' capital.

The capital of merchants is hereby segregated for taxation and is defined as follows: inventory of stock on hand; daily rental passenger cars as defined in § 58-1-2401 of the Code of Virginia; daily rental property as defined in § 58.1-3510 of the Code of Virginia; and all other taxable personal property of any kind whatsoever, except money on hand and on deposit and except tangible personal property not offered for sale as merchandise, which tangible personal property shall be reported and assessed as such.

§ 146-81 Valuation of tangible personal property, machinery and tools and merchants' capital.

The Commissioner of Revenue shall value tangible personal property, machinery and tools and merchants' capital pursuant to Chapter 35, Title 58.1, of the Code of Virginia.

§ 146-82 Tax rates and schedules.

Tax rates and schedules for the various classifications of tangible personal property, machinery and tools and merchants' capital shall be set by the adoption by the Board of Supervisors of a budget resolution prior to July 1 each year.

§ 146-83 Penalties for late filing of annual returns.

[Amended 11-25-1997 by Ord. No. 97-8; 6-22-1999 by Ord. No. 99-4]

- A. The annual return of taxable tangible personal property, mobile homes, machinery and tools, furniture and fixtures and merchants' capital for the County shall be filed with the Commissioner of the Revenue for the County on or before the first day of February of each year.
- B. A penalty for failure to file such return as required in Subsection A is assessed at the greater of either a rate of 10% of the tax assessable on such return or \$10; however, the penalty shall in no case exceed the amount of tax assessable.
- C. The assessment of such penalty shall not be deemed a defense to any criminal prosecution for failing to make return of taxable property as may be required by law or ordinance.
- D. Penalty for failure to file a return shall be assessed on February 2, the day after the return is due, and shall become a part of the tax.
- E. Penalty for failure to file a return shall not be imposed if such failure was not the fault of the taxpayer. The Commissioner of the Revenue shall make determination of fault.

- F. The Board of Supervisors may further provide for reasonable extensions of time, not to exceed 90 days, for filing returns on tangible personal property, machinery and tools and merchants' capital whenever good cause exists. If any taxpayer who has been granted an extension of time for filing his return fails to file his return within the extended time, his case shall be treated the same as if no extension had been granted.
- G. Notwithstanding the above provisions, Shenandoah County provides for an alternative method of filing personal property tax returns for motor vehicles, trailers and boats. Such motor vehicles, trailers and boats may be assessed annually based on a previous personal property tax return filed by the owner or owners of such property. For those whose name or address has not changed since a previous filing and whose personal property has had no change in status or situs, the assessment and taxation of property shall be based on a personal property tax return previously filed with Shenandoah County, which hereby adopts this alternative method of filing.
- H. Such owner or owners of motor vehicles, trailers and boats must file a new personal property tax return whenever there is any of the following:
- (1) A change in the name or address of the person or persons owning such tangible personal property;
 - (2) A change in the situs of personal property;
 - (3) Any other change affecting the assessment or levy of the personal property tax on motor vehicles, trailers or boats for which a tax return has been filed previously; or
 - (4) 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.

Article XV
Consumer Utility Tax

[Adopted 6-30-1977, as amended through 11-14-1979; amended in its entirety 9-23-1997 by Ord. No. 97-7]

§ 146-84 Levy of tax.

Pursuant to §§ 10 1-1411, 58.1-3812 and 58 1-3814, Code of Virginia, 1950 (as amended), a tax is hereby levied on consumers of utility services in the amounts of and under the provisions and conditions as hereinafter set forth.

§ 146-85 Definitions.

The following words and phrases shall, when used in this article, have the following respective meanings, except where the context clearly indicates a different meaning.

AFFILIATED GROUP

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

BAD DEBTS

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

reporting period in which the payment is made.

COMMERCIAL/INDUSTRIAL CONSUMER

The owner or tenant of property used for commercial or industrial purposes, including master metered apartment buildings, who pays for utility service for said property, except that, with respect to local telephone service, such term shall include any person furnished service classified as "business" under tariffs filed with the State Corporation Commission.

CONSUMER

A person who, individually or through agents, employees, officers, representatives or permittees, makes a taxable purchase of local telecommunication services or electric services.

ENHANCED SERVICES

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

GROSS CHARGES

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

- A. Charges or amounts paid that vary based on the distance and/or elapsed transmission time of the communication that are separately stated on the consumer's bill or invoice.
- B. Charges or amounts paid for customer equipment, including such equipment that is leased or rented by the customer from any source, if such charges or amounts paid are separately identifiable from other amounts charged or paid for the provision of local telecommunication services on the service provider's books and records
- C. Charges or amounts paid for administrative services, including, without limitation, service connection and reconnection, late payments and roamer daily surcharges.
- D. Charges or amounts paid for special features that are not subject to taxation under § 4251 of the Internal Revenue Code of 1986, as amended.
- E. Charges or amounts paid that are the tax imposed by § 4251 of the Internal Revenue Code of 1986, as amended, or any other tax or surcharge imposed by statute, ordinance or regulatory authority.
- F. Bad debts.

LOCAL TELECOMMUNICATION SERVICE

Subject to the exclusions stated in this section, includes, without limitation, the two-way local transmission of messages through use of switched local telephone services; telegraph services; teletypewriter; local cellular mobile radio telecommunication services; specialized mobile radio; stationary two-way radio; or any other form of two-way mobile and portable communications.

LOCAL TELEPHONE SERVICE

Subject to the exclusions stated in this section, includes any service subject to federal taxation as local telephone service as that term is defined in § 4252 of the Internal Revenue Code of 1986, as

amended, or any successor statute.

MOBILE LOCAL TELECOMMUNICATION SERVICE

Any two-way mobile or portable local telecommunication service, including cellular mobile radio telecommunication service and specialized mobile radio.

MOBILE SERVICE CONSUMER

A person having a telephone number for mobile local telecommunication service who has made a taxable purchase of such service or on whose behalf another person has made a taxable purchase of such service.

MOBILE SERVICE PROVIDER

Every person engaged in the business of selling mobile local telecommunication services to consumers.

RESIDENTIAL CONSUMER

The owner or tenant of private residential property who pays for utility service in or for said property, or a tenant of an apartment who pays for utility service in or for said property, except that, with respect to local exchange telephone service, such term shall mean any person furnished service classified as "residential" under tariffs filed with the State Corporation Commission. "Residential consumer" shall not include any consumer of mobile local telecommunication service.

SERVICE ADDRESS

The location of the telecommunication equipment from which the telecommunication is originated or at which the telecommunication is received by a consumer. However, if the "service address" is not a defined location, as in the case of mobile telephones, maritime systems, air-to-ground systems and the like, "service address" shall mean the location of the subscriber's primary use of the telecommunication equipment within the licensed service area. A mobile service provider may obtain a signed statement from a consumer indicating which County, city or town within the licensed service area is the location of the consumer's primary use of the telecommunication equipment. A mobile service provider shall be entitled to rely absolutely on a consumer's signed statement and shall remit the taxes collected to the County, city or town identified by the consumer. In the absence of a signed statement by a consumer, a mobile service provider shall identify the County, city or town of the consumer's primary use and shall remit the tax to such County, city or town based on any other reasonable method, including, without limitation, the consumer's billing address, service address or telephone number within the licensed service area.

SERVICE PROVIDER

Every person engaged in the business of selling local telecommunication services or electric services to consumers.

TAXABLE PURCHASE

The acquisition of telecommunication services or electric services for consumption or use; however, "taxable purchase" does not include the provision of telecommunications among members of an affiliated group of entities by a member of the group for their own exclusive use and consumption and the purchase of telecommunications for resale in the subsequent provision of telecommunications, including, without limitation, carrier access charges, right of access charges and charges for use in intercompany facilities; however, the acquisition of telecommunications by a provider of enhanced services is not the purchase of telecommunications for resale, even when the

cost of the telecommunications is separately stated to the purchaser of the enhanced services, as long as the primary object of the purchase of the telecommunications by the provider is for the provision of enhanced services and not telecommunications. A person may make tax-free purchases of telecommunications for resale if the person provides to the service provider a sworn affidavit indicating that the person's purchases are nontaxable sales for resale.

UTILITY SERVICE

Local exchange telephone service (excluding long distance messages) and electric service furnished within the County.

§ 146-86 Levy and amount of tax.

There is hereby imposed and levied by the County of Shenandoah, Virginia, upon each and every purchaser of a utility service a tax in the following amounts:

- A. Residential consumer of telephone service: The tax shall be 20% of the first \$10 of the charge (exclusive of any federal tax) made by the service provider against the consumer with respect to telephone service. On the amount of charge in excess of \$10 there shall be no tax computed.
- B. Residential consumer of electric service: Such tax shall be 20% times the minimum monthly charge imposed by the service provider plus the rate of \$0.014487 on each per kilowatt hour (kwh) delivered monthly to residential consumers by the service provider not to exceed \$3 monthly. [Amended 5-23-2000 by Ord. No. 00-6]
- C. Commercial or industrial consumer of telephone service: The tax shall be 20% of the first \$75 of the charge (exclusive of any federal tax) made by the service provider against the consumer with respect to telephone service. On the amount of charge in excess of \$75 there shall be no tax computed.
- D. Commercial or industrial consumer of electric service: Such tax shall be 10% times the minimum monthly charge imposed by the service provider plus the rate of \$0.007136 on each kilowatt hour (kwh) delivered monthly, not to exceed \$15 per month. [Amended 5-23-2000 by Ord. No. 00-6]
- E. Mobile/cellular consumer of telephone service: The tax shall be 10% of the first \$20 of the charge (exclusive of federal tax) made by the service provider against the consumer with respect to mobile telephone service. On the amount of charge in excess of \$20 there shall be no tax computed.

Comment [3]: Editor's Note This ordinance was enacted to effect compliance with the provisions of Sec 58.1-3814 of the Code of Virginia and the rates established shall be effective with the first bill for electric energy rendered for meter readings on or after 1-1-2001

Comment [4]: Editor's Note This ordinance was enacted to effect compliance with the provisions of Sec 58.1-3814 of the Code of Virginia and the rates established shall be effective with the first bill for electric energy rendered for meter readings on or after 1-1-2001

§ 146-87 Utility bills.

Utility bills shall be considered monthly bills if submitted 12 times annually for a period of approximately one month or any portion thereof. In case bills are submitted by any seller for more than one month's utility service, the amount of said bill included in computing the tax shall be the net charges allowed herein multiplied by the number of months for which said bill is submitted.

§ 146-88 Duty of service provider.

- A. It shall be the duty of every service provider, in acting as the tax collecting medium or agency for the County of Shenandoah, to collect from the purchaser for the use of the County the tax hereby imposed and levied at the time of collecting the purchase price charged therefor and the taxes collected during each calendar month shall be reported by each service provider to the County Treasurer and, simultaneously, each service provider shall remit the amount of tax, shown by said report to have been collected, to the County Treasurer on or before the last day of the second calendar month thereafter, together with the name and address of any consumer who has refused to pay his tax. The required reports shall be in the form prescribed by the County Treasurer. The tax imposed and levied by this article shall become effective on bills rendered on the first complete billing cycle after July 1, 1977, and thereafter.

- B. Each and every service provider shall keep complete records showing all taxable purchases in the County, which records shall show the price charged against each consumer with respect to each consumer the date thereof, and the date of payment thereof, and the amount of tax imposed hereunder, and such record shall be kept open for inspection by the duly authorized agents of the County at reasonable times and the duly authorized agents of the County shall have the right, power and authority to make such transcripts thereof during such times as they may desire.
- C. In all cases where the service provider collects the price for utility services other than on a monthly basis, the tax imposed and levied by this article may be computed on the aggregate amount of taxable purchases during the period billed for; provided that the amount of tax to be collected shall be the nearest whole cent to the amount computed, multiplied by the number of months, or portion thereof, covered by the bill.

§ 146-89 Collection of taxes from service provider.

The County Treasurer shall be charged with the power and the duty of collecting the taxes levied and imposed hereunder and shall cause the same to be paid into the general fund of the County.

§ 146-90 Exemptions and exceptions.

- A. The tax imposed and levied by this article on consumers with respect to telephone service shall apply to all local telephone service as defined in § 146-85 except messages which are paid for by inserting coins in coin-operated telephones.
- B. The United States of America, the State of Virginia, and the political subdivisions, boards, commissions and authorities thereof, are hereby exempted from the payment of the tax imposed and levied by this article with respect to the purchase of utility services used by such governmental agencies.
- C. There shall be no tax computed on bills submitted for electric service for heating water and space heating where a separate meter is used solely for water heating and space heating service, or on bills submitted solely for unmetered service, or on bills submitted on sales of electric utility service for resale.
- D. Public service agencies as defined in § 58.1-3813 and Fire Departments and rescue squads shall be exempt from the provisions of this article.

Comment [5]: Editor's Note Code of Virginia, § 58.1-3813, was repealed by Acts 2000, c. 1064.

§ 146-91 Use of revenues.

Revenues derived from taxes imposed or levied by this article shall, to the extent necessary, be used to fund the expenses incurred in operating the solid waste disposal system by the County; and revenues in excess of this amount shall be used for the County governmental purposes.

§ 146-92 Violations and penalties.

Any consumer failing, refusing or neglecting to pay tax imposed or levied by this article and any service provider violating the provisions of this article shall be guilty of a misdemeanor and shall, upon conviction, be subject to a fine not to exceed \$100 and imprisonment in the County jail not to exceed 30 days, either or both. False filing shall be a Class 1 misdemeanor. Each failure, refusal, neglect or violation and each day's continuance thereof shall constitute a separate offense. Such conviction shall not relieve any person from the payment, collection and remittance of such tax as provided by this article.

Article XVI
Tax Collection Two Times Per Year

[Adopted 11-25-1997 by Ord. No. 97-8]

§ 146-93 Establishing the time of collection for real estate taxes and personal property taxes.

- A. Pursuant to the authority granted by § 58.1-3916 of the Code of Virginia 1950, as amended, all Shenandoah County taxes on real property due January 1, 1999, and for each year thereafter shall be due and payable during the year for which the same are assessed in two approximately equal installments as follows: 1/2 on or before June 5 and the remainder on or before December 5 of said year.
- B. Pursuant to the authority granted by § 58.1-3916 of the Code of Virginia 1950, as amended, all Shenandoah County taxes on personal property due January 1, 1999, and for each year thereafter, shall be due and payable during the year for which the same are assessed in two approximately equal installments as follows: 1/2 on or before June 5 and the remainder on or before December 5 of said year.

Article XVII Court Related Taxes

[Adopted 9-14-2004 by Ord. No. 2004-13]

§ 146-94 Recordation tax.

For any instrument recorded in the Office of the Clerk of the Circuit Court, there shall be a local recordation tax imposed equal to 1/3 of the state tax imposed under Chapter 8 of Title 58.1 of the Code of Virginia. This tax shall apply to the first recordation of each taxable instrument in the County. No tax shall be levied when the state tax imposed under Title 58, Chapter 8, is \$0.50.

§ 146-94.1 Imposition of supplemental courthouse compliance assessment.

[Added 4-27-2010 by Ord. No. 2010-03]

In accordance with § 17.1-281C, Code of Virginia, as amended, provided that the County has received certification from the Virginia Department of General Services that on or after January 1, 2008, the County operated a courthouse not in compliance with the current safety and security guidelines contained in the Virginia Courthouse Facility Guidelines, and which cannot be feasibly renovated to correct such noncompliance, a fee of \$3 shall be assessed, collected, and utilized, in accordance with the provisions of § 17.1-281 of the Code of Virginia, for each civil action filed in the County's district or circuit courts where the amount in controversy exceeds \$500, and for each criminal or traffic case in which the defendant is charged with a violation of any statute or ordinance. Such assessment provided for herein shall be in addition to any other fees prescribed by law.

§ 146-94.2 Probate tax.

[Added 12-14-2010 by Ord. No. 2010-15]

Pursuant to §§ 58.1-1718 and 58.1-3805 of the Code of Virginia (1950), as amended:

- A. There is assessed a fee in an amount equal to 1/3 of the amount of the state tax on the probate of a will or grant of administration on the probate of every such will or grant of administration; and
- B. There shall be a charge of a fee of \$25 for the recordation of a list of heirs pursuant to § 64.1-134 or an affidavit pursuant to § 64.1-135, as provided in § 58.1-1717.1.

Article XVIII Personal Property Tax Relief

[Adopted 12-20-2005 by Ord. No. 2005-15]

Comment [6]: Editor's Note: This ordinance also provided that it is declarative of the County's existing law and practice. The County originally imposed a county recordation tax 7-14-1958. In addition, Ord No 2004-13 provided as follows: "Under the authority of Va Code § 1-13.39-2 any future amendments to the state taxes referred to above shall alter, ipso facto, the corresponding local tax imposed hereunder, mutatis mutandis."

Comment [7]: Editor's Note: The title of this section was changed from "Imposition of tax" to "Recordation tax" 12-14-2010 by Ord No. 2010-15.

§ 146-95 Purpose; definitions; relation to other ordinances.

- A. The purpose of this article is to provide for the implementation of the changes to PPTRA effected by legislation adopted during the 2004 Special Session I and the 2005 Regular Session of the General Assembly of Virginia.
- B. Terms used in this article that have defined meanings set forth in PPTRA shall have the same meanings as set forth in Code of Virginian § 58.1-3523, as amended.
- C. To the extent that the provisions of this article conflict with any prior ordinance or provision of the Shenandoah County Code, this article shall control.

Comment [8]: Editor's Note: Refers to the Personal Property Tax Relief Act of 1998, Codes of Virginia, § 58.1-3523 et seq.

§ 146-96 Method of computing and reflecting tax relief.

- A. For tax years commencing in 2006, Shenandoah County adopts the provisions of Item 503.E of the 2005 Appropriations Act, providing for the computation of tax relief as a specific dollar amount to be offset against the total taxes that would otherwise be due but for PPTRA and the reporting of such specific dollar relief on the tax bill.
- B. The Board shall by resolution set the percentage of tax relief at such a level that it is anticipated fully to exhaust PPTRA relief funds provided to the County by the Commonwealth.
- C. Personal property tax bills shall set forth on their face the specific dollar amount of relief credited with respect to each qualifying vehicle, together with an explanation of the general manner in which relief is allocated.

§ 146-97 Allocation of relief among taxpayers.

- A. Allocation of PPTRA relief shall be provided in accordance with the general provisions of this section, as implemented by the specific provisions of the County's annual budget relating to PPTRA relief.
- B. Relief shall be allocated in such a manner as to eliminate personal property taxation of each qualifying vehicle with an assessed value of \$1,000 or less.
- C. Relief with respect to qualifying vehicles with assessed values of more than \$1,000 shall be provided at a percentage, annually fixed and applied to the first \$20,000 in value of each such qualifying vehicle, that is estimated fully to use all available state PPTRA relief. The percentage shall be established annually as a part of the adopted budget for Shenandoah County.

§ 146-98 Transitional provisions.

- A. Pursuant to authority conferred in Item 503.D of the 2005 Appropriations Act, the County Treasurer is authorized to issue a supplemental personal property tax bill, in the amount of 100% of tax due without regard to any former entitlement to state PPTRA relief, plus applicable penalties and interest, to any taxpayer whose taxes with respect to a qualifying vehicle for tax year 2005 or any prior tax year remain unpaid on September 1, 2006, or such date as state funds for reimbursement of the state share of such bill have become unavailable, whichever earlier occurs.
- B. Penalty and interest with respect to bills issued pursuant to Subsection A of this section shall be computed on the entire amount of tax owed. Interest shall be computed at the rate provided in Chapter 146, § 146-30, of the Code of Shenandoah County from the original due date of the tax.

SHENANDOAH COUNTY



Work Session Agenda

Shenandoah County Administrative Offices
 600 N. Main Street, Suite 102 Woodstock, VA 22664
 540-459-6165 FAX 540-459-6168
 www.shenandoahcountyva.us

- Meeting Date:** November 3, 2016
- Agenda Item:** Discussion Regarding Using TV Fees to Cover the Cost of Opening Convenience Sites 7 days/week
- Requestor:** Member(s) of the Board of Supervisors
- Department:** Solid Waste Management
- Attachments:** Map of County Convenience Sites

Staff Summary:

The Board of Supervisors recently approved a fee for the disposal of televisions and computer monitors. The fee is expected to pay the County's costs for TV recycling, approximately \$23,000 to \$25,000 per year. The landfill will implement the new fee starting November 15, 2016, after conducting significant public outreach to inform citizens before the fee takes effect. The volume of televisions coming to the landfill has doubled in the past two weeks, indicating the public outreach campaign is working.

Shenandoah County operates thirteen convenience sites (see attached map) that are open six days per week. They are closed one day per week (on Thursdays) to allow Solid Waste staff to maintain and repair the equipment and facilities. (The landfill is open on Thursdays.) As the table below shows, our neighboring jurisdictions also open their citizen sites six days per week.

	Shenandoah	Frederick	Rockingham	Augusta	Warren	Page
Number of sites	13 (+3)	12	5	10	4	2
Site hours	7-7	7-6	7-5	7-5	7-7	8-5
Manned?	some	all	all	all	all	all
Days closed	Thursday	Wednesday	Wednesday	Sunday	Wednesday	Sunday
Access when closed?	yes	no	no	no	yes, w/cage	no

Opening our sites seven days per week would create significant difficulties for staff working on equipment and facilities, and could create a safety hazard for the public. Experience has shown that, when the sites are open, citizens are very insistent on driving in and using the compactors. Certain repairs (welding, grading, paving, etc.) create a risk to citizens moving about the site.

For this reason, Shenandoah County (and our neighboring localities) closes convenience sites one day a week to service them safely and efficiently.

Part-time staff and contractors operate the County convenience sites. The contracts for the leased sites are specific that the sites are to be closed on Thursdays. Opening seven days per week would require renegotiating the contracted sites and hiring additional part-time staff (or converting some part-time staff to full-time). Assuming a best-case scenario, funding an additional one day per week would cost \$36,368 annually for personnel and contracts (see table below). Non-personnel costs (equipment wear and tear, fuel for additional hauling, electricity, etc.) have not been tallied.

	\$/hr	Hours	\$/day	# sites	\$/year
Manned sites	8.76	12	\$105.12	3	\$16,398.72
Partly manned	8.76	4	\$35.04	4	\$7,288.32
Contract sites			\$45.66	5	\$11,872.52
Non-compactor site			\$15.55	1	\$808.51
Total					\$36,368.07

Should the decision be made to divert TV fee income (approximately \$25,000) from the TV recycling program, and instead be used to pay for opening convenience sites, the amount collected is not expected to be sufficient to cover the costs to open sites on Thursdays.

The schedules for the existing part-time staff have been pared back to comply with changes in federal law. The schedule changes were very difficult to achieve, and have reduced coverage for the convenience sites. Most part-time site staff are working the maximum hours allowed. Adding another day to each site would present an especially complex staffing and scheduling undertaking, unless part-time staff were converted to full time. Converting staff to full-time would cost more than the figure shown in the table above.

An alternative to a regular closing day would be to close a site whenever maintenance or repair is needed. This would result in sites being open more often on average, but would remove clarity about open days and times. County residents might be more put out under a random closing schedule than a set schedule.

The policy decision to close the convenience sites on Thursdays was made some years ago, and clearly it is in the Board's purview to reverse that decision. The Solid Waste department requests the Board consider operational impacts in addition to budget issues when discussing this proposal.

SHENANDOAH COUNTY



Work Session Agenda

Shenandoah County Administrative Offices
600 N. Main Street, Suite 102 Woodstock, VA 22664
540-459-6165 FAX 540-459-6168
www.shenandoahcountyva.us

Meeting Date: November 3, 2016

Agenda Item: Discussion regarding the Central Shenandoah Criminal Justice Training Academy decision.

Requestor: Dr. Conrad Helsley, Chairman of the Board of Supervisors

Department: Office of County Administrator

Attachments: Resolution

Staff Summary:

Attached is the August 9, 2016 Resolution that was approved by the Board of Supervisors requesting removal from the Central Shenandoah Criminal Justice Academy and establish membership with the Skyline Regional Criminal Justice Academy. A meeting of the CSCJA board was held on Friday, October 28, 2016 and they voted to deny the removal of Shenandoah County from the academy. This affiliation applies to both the Sheriff's office and the Emergency Communications Center.

County of Shenandoah

BOARD OF SUPERVISORS

DISTRICT 1 - DICK NEESE 540.740.3414
DISTRICT 2 - STEVE BAKER 540.477.3550
DISTRICT 3 - RICHARD WALKER 540.459.3149
DISTRICT 4 - CINDY BAILEY 540.481.0471
DISTRICT 5 - MARSHA SHRUNTZ 540.333.1042
DISTRICT 6 - CONRAD HELSLEY 540.481.6167

600 N. Main Street, Ste 102
WOODSTOCK, VA 22664



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OFFICE OF COUNTY ADMINISTRATION

MARY T. PRICE
COUNTY ADMINISTRATOR

EVAN L. VASS
ASSISTANT COUNTY ADMINISTRATOR

RESOLUTION AUTHORIZING THE SHENANDOAH COUNTY SHERIFF'S DEPARTMENT AND THE SHENANDOAH COUNTY DEPARTMENT OF EMERGENCY COMMUNICATIONS WITHDRAW MEMBERSHIP FROM THE CENTRAL SHENANDOAH CRIMINAL JUSTICE ACADEMY AND ESTABLISH MEMBERSHIP IN THE SKYLINE REGIONAL CRIMINAL JUSTICE ACADEMY

WHEREAS, the Shenandoah County Board of Supervisors has been a training member of the Central Shenandoah Criminal Justice Academy; and

WHEREAS, the Shenandoah County Board of Supervisors has enjoyed an excellent relationship with the other localities participating in the Academy, and has received thorough and effective training for its law enforcement/communications officers at the Academy; and

WHEREAS, an analysis of the current training needs by the Shenandoah County Sheriff Department and the Shenandoah County Department of Emergency Communications has revealed that participation in the Skyline Regional Criminal Justice Academy would provide a Department of Criminal Justice Services curriculum and result in cost savings; and

WHEREAS, the Shenandoah County Sheriff Department and the Shenandoah County Department of Emergency Communications has determined that it is in its best interest to withdraw from membership in the Central Shenandoah Criminal Justice Academy and establish membership in the Skyline Regional Criminal Justice Academy; and

WHEREAS, Section 15.2-1747(D) of the Code of Virginia, 1950, as amended, provides that a governmental unit may withdraw from an academy created under this section or § 15.2-1300 only by two-thirds vote of the board of directors of the academy. The governing body of the governmental unit seeking to withdraw from the academy shall signify its desire by resolution or ordinance. The board of directors shall consider requests to withdraw in October 2016, and in October of every fifth year thereafter. No requests to withdraw shall be considered at any other time, unless agreed to unanimously. Any withdrawal approved by the board of directors shall be effective on June 30 of the following year; and

WHEREAS, at the regular May 12, 2016 meeting of the Criminal Justice Service Board unanimous agreement was given to allow the creation of the Skyline Regional Criminal Justice Academy, effective June 30, 2017; and

WHEREAS, the Shenandoah County Sheriff's Office and the Shenandoah County Department of Emergency Communications shall petition the Criminal Justice Service Board for acceptance into membership at the Skyline Regional Criminal Justice Training Academy; and

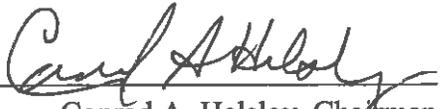
Page Two
Resolution Training Academy withdrawal
August 9, 2016

NOW THEREFORE BE IT RESOLVED by the Shenandoah County Board of Supervisors that it hereby expresses its desire for the Shenandoah County Sheriff's Department and the Shenandoah County Department of Emergency Communications to withdraw from the Central Shenandoah Criminal Justice Academy and to establish membership in the Skyline Regional Criminal Justice Academy for criminal justice purposes; and

BE IT FURTHER RESOLVED the Shenandoah County Sheriff Department and the Shenandoah County Department of Emergency Communications be, and is hereby, directed to take all actions necessary to effect the withdrawal from the membership of the Central Shenandoah Criminal Justice Academy and to establish membership in the Skyline Regional Criminal Justice Academy for criminal justice purposes; and

BE IT FURTHER RESOLVED that a copy of this resolution shall be sent to the Director of the Central Shenandoah Regional Criminal Justice Academy and to the Director of the Virginia Department of Criminal Justice Services.

Adopted on a Motion and a Second by Supervisors Bailey and Shruntz and by a roll call vote of 6-0 at regular meeting of the Shenandoah County Board of Supervisor Virginia held on August 9, 2016.


Conrad A. Helsley, Chairman

ATTEST: Mary T. Price
Mary T. Price, Clerk of the Board