

MADISON COUNTY
ORDINANCE FOR SPECIAL ASSESSMENTS FOR
AGRICULTURAL, HORTICULTURAL, FOREST OR
OPEN SPACE REAL ESTATE

WHEREAS, on May 27, 1977, the Board of Supervisors of Madison County, Virginia (the Board), enacted an Ordinance for Special Assessments for Agricultural, Horticultural, Forest or Open Space Real Estate, which ordinance was effective for all tax years beginning on and after January 1, 1978; and

WHEREAS, on June 14, 1983, the Board enacted certain amendments to said Ordinance so as to make it conform to the model ordinance suggested by the State Land Evaluation Advisory Committee, Commonwealth of Virginia; and

WHEREAS, the Board desires to enact further amendments as underlined below;

NOW, THEREFORE, be it ORDAINED by the Board of Supervisors of Madison County, Virginia, that:

1. The County of Madison 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 (1950, as amended) and this ordinance.

2. (a) The owner of any real estate meeting the criteria set forth in §58.1-3230 and 58.1-3233(2) of the Code of Virginia (1950, as amended) may, at least 60 days preceding the tax year for which such taxation is sought, apply to the Commissioner of the Revenue of Madison

County for the classification, assessment and taxation of such property for the next succeeding tax year on the basis of its use, under the procedures set forth in §58.1-3236 of the Code of Virginia (1950, as amended). (In any year in which a general reassessment is being made such application may be submitted until 30 days have elapsed after the notice of increase in assessment is mailed.) Such application shall be on forms provided by the State Department of Taxation and supplied by the Commissioner of the Revenue of Madison County and shall include such additional schedules, photographs, and drawings as may be required by the Commissioner of the Revenue of Madison County. An individual who is the owner of an undivided interest in a parcel may apply on behalf of himself and the other owners of such parcel upon submitting an affidavit that such other owners are minors or cannot be located. An application shall be submitted whenever the use or acreage of such land previously approved changes, except when a change in acreage occurs solely as a result of a conveyance necessitated by governmental action or condemnation of a portion of any land previously approved for taxation on the basis of use assessment. An application fee of Fifty and no/100 Dollars (\$50.00) shall accompany each application.

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

(c) Applications may be filed within no more than sixty days after the filing deadline specified in subparagraph (a), upon the payment of a late filing fee of Fifty and no/100 Dollars (\$50.00), payable in addition to the aforesaid application fee.

(d) No application for assessment based on use shall be accepted

or approved if at the time the application is filed the tax on the land affected is delinquent; provided, however, upon payment of all delinquent taxes, interest and penalties relating to such parcel, the application shall be treated in accordance with the provisions of this section.

(e) Such property owner must revalidate annually with the Commissioner of the Revenue of Madison County any application previously approved. A revalidation fee of Fifty and no/100 Dollars (\$50.00) shall accompany each application for revalidation every sixth year. Late filing of a revalidation form must be made on or before the effective date of the assessment and accompanied with a late filing fee of Fifty and no/100 Dollars (\$50.00), payable in addition to the aforesaid revalidation fee.

3. Promptly upon receipt of any application the Commissioner of the Revenue of Madison County shall determine whether the subject property meets the criteria for taxation hereunder. If the Commissioner of the Revenue of Madison County determines that the subject property does meet such criteria, he/she shall determine the value of such property for its qualifying use, as well as its fair market value.

In determining whether the subject property meets the criteria for "agricultural use" or "horticultural use" the Commissioner of the Revenue of Madison County may request an opinion from the Commissioner of Agricultural and Consumer Services; in determining whether the subject property meets the criteria for "forest use" he/she may request an opinion from the Director of the Department of Conservation and Economic Development; and in determining whether the subject property meets the criteria for "open space use" he/she may request an opinion from the

Director of the Commission of Outdoor Recreation. Upon the refusal of the Commissioner of Agriculture and Consumer Services, the Director of the Department of Conservation and Economic Development or the Director of the Commission of Outdoor 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 court of record wherein the real estate in questions is located. If the court finds in his favor it may issue an order which shall serve in lieu of an opinion for the purposes of this ordinance.

4. The use value and fair market value of any qualifying property shall be placed on the land book before delivery to the treasurer and the tax for the next succeeding tax year shall be extended from the use value. Continuation of valuation, assessment and taxation based upon land use shall depend on continuance of the real estate in the use for which classification is granted, continued payment of taxes as required in §58.1-3235 and compliance with the other requirements of Article 4 of Chapter 32 of Title 58.1 of the Code of Virginia (1950, as amended) and this ordinance, and not upon continuance in the same owner of title to the land.

5. If on June one of any year the taxes for any prior year on any parcel of real property which has a special assessment as provided for in this ordinance are delinquent, the Treasurer of Madison County shall send notice of that fact and the general provisions of §58.1-3235 of the Code of Virginia (1950, as amended) to the property owner by first class mail. If after sending such notice, such delinquent taxes remain unpaid

on November one, the treasurer shall notify the Commissioner of the Revenue of Madison County who shall remove such parcel from the land use program.

6. When real estate which has been taxed according to special assessment changes to a non-qualifying use as outlined in §58.1-3237 and/or §58.1-3241 of the Code of Virginia (1950, as amended) there is hereby imposed a roll back tax, and interest thereon, in such amounts as may be determined under §58.1-3237 of the Code of Virginia (1950, as amended).

7. (a) The owner of any real estate liable for roll back taxes shall, within sixty days following a change in use, report such change to the Commissioner of the Revenue or other assessing officer on such forms as may be prescribed. The commissioner shall forthwith determine and assess the roll back tax, which shall be paid to the treasurer within thirty 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 ten per centum of the amount of the roll back tax and interest, which penalty shall be collected as a part of the tax. In addition to such penalty for failure to make the required report, there is hereby imposed interest of one-half per centum of the amount of the roll back tax, interest and penalty, for each month or fraction thereof during which the failure continues.

(b) Any person making a material misstatement of fact 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 in the taxing jurisdiction, together with interest and penalties thereon, and he/she shall be further assessed with an additional penalty of one hundred per centum of such unpaid taxes.

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

9. This ordinance shall be effective for all tax years beginning on and after January 1, 1978; the amendments adopted on June 14, 1983 shall be effective for all tax years beginning on or after January 1, 1984; and the aforesaid amendments shall be effective for all tax years beginning on or after January 1, 1988.

ENACTED this 9th day of June, 1987.

BOARD OF SUPERVISORS OF MADISON
COUNTY, VIRGINIA

By Culston S. Goodall
Chairman