

**AN ORDINANCE TO AMEND CHAPTER 221 ("TAXATION") OF THE CODE OF  
CARROLL COUNTY TO REPEAL ARTICLE IX ("ASSESSMENT FOR  
AGRICULTURAL, HORTICULTURAL AND FOREST USE LAND")**

**WHEREAS**, currently, Article IX, Chapter 221 ("Assessment for Agricultural, Horticultural and Forest Use Land") provides for taxation on qualifying real property within the County based on the valuation of such property in its qualifying use, rather than at such property's fair market value, resulting in a lower tax bill to property owners with qualifying agricultural, horticultural or forest use property; and,

**WHEREAS**, the Board of Supervisors has determined that the current land use assessment program has resulted in an extremely high percentage of land in Carroll County being assessed at use value rather than at fair market value; and

**WHEREAS**, the Board of Supervisors has determined that the current land use assessment program has a relatively low bar for qualifying as agricultural, horticultural or forest use land, resulting in a significant shift of the tax burden onto non-agricultural property owners; and,

**WHEREAS**, the Board of Supervisors has determined that the current land use assessment program is unsustainable in its current form and should be modified to limit the categories eligible for use-value assessment in order to more equitably apportion local taxes, while protecting significant agricultural and forest land within the County.

**NOW, THEREFORE, BE IT ORDAINED** by the Board of Supervisors of Carroll County that Article IX of Chapter 221 ("Assessment for Agricultural, Horticultural and Forest Use Land") of the Carroll County Code is hereby AMENDED by repealing and readopting Sections 221-44 and 221-45 as follows:

**§ 221-44. Application for Classification and Assessment.**

- A. The owner of any real estate, other than real estate devoted to (   **Agricultural**;    **Horticultural**;    **Forest Use**;   X   **Open Space Use**) use, meeting the criteria set forth in Code of Virginia, §§ 58.1-3230 et seq., may, on or before November 1 of any year, make an application to the Commissioner of Revenue for the classification, assessment and taxation of such property for the next succeeding year on the basis of its use, under the procedures set forth in Code of Virginia, § 58.1-3234. Such application shall be on forms provided by the State Department of Taxation and supplied by the Commissioner of Revenue and shall include such schedules, photographs and drawings as may be required by the Commissioner of Revenue. Applications shall be filed annually, on or before November 1 of each year, if special assessment is desired to be continued. However, upon the payment of a late filing fee in addition to the application fee, which late filing fee shall be \$   per parcel, plus \$0.   per acre on the total acreage, an owner may file an application within no more than 60 days after the filing deadline specified herein.

- B. In any year in which a general reassessment is being made, a property owner may submit the application provided for in this section by November 1 or within 30 days of the mailing of his notice of increase in assessment, whichever is later.
- C. A separate application shall be filed under this section for each parcel on the land book. An application shall also be submitted whenever the use or acreage of land previously approved changes.
- D. An application fee at the rate of \$\_\_\_ per parcel, plus \$0.\_\_\_ per acre on the total acreage per individual owner, shall be paid to the Treasurer of the County for each application filed under this section. The application fee shall apply to original as well as renewal applications. Upon the payment of such application fee, together with the payment of a late filing fee to the Treasurer, at the rate of \$\_\_\_ per parcel, plus \$0.\_\_\_ per acre on the total acreage, an owner may file a late application within no more than 60 days after the filing deadline specified in this section. These fees may be changed from time to time by resolution of the Board of Supervisors.
- E. 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.

**§ 221-45 Application review.**

A. Promptly upon receipt of any application under this article, the Commissioner of Revenue shall determine whether the subject property meets the criteria for taxation hereunder, subject to the applicable provisions of the Code of Virginia. If the Commissioner of Revenue determines that the subject property does meet such criteria, the Commissioner shall determine the value of such property for its qualifying use, as well as its fair market value.

B. In determining whether the subject property meets the criteria for use value assessment under § 221-44(A), the Commissioner shall consider the following:

1. If agricultural use or horticultural use constitutes an approved classification under § 221-44(A), the Commissioner of Revenue shall request an opinion from the State Commissioner of Agriculture and Commerce;

2. If Forest use constitutes an approved classification under § 221-44(A) the Commissioner shall request an opinion from the Director of the State Department of Conservation and Economic Development.

3. Upon the refusal of any such officer to issue an opinion, or in the event of an unfavorable opinion which does not comport with standards set forth by such officer, the party aggrieved may seek relief from any 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 purposes of this article

All other provisions of Article IX, Chapter 221 not specifically amended hereby shall remain in full force and effect.

**This Ordinance was duly adopted this \_\_\_\_\_ of \_\_\_\_\_, 2020**

**This ORDINANCE shall be effective immediately.**

<b>Member</b>	<b>Vote</b>
<b>Robbie McCraw</b>	_____
<b>Rex Hill</b>	_____
<b>Thomas Littrell</b>	_____
<b>Joe Neil Webb</b>	_____
<b>Tracy Moore</b>	_____
<b>Phillip McCraw</b>	_____

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**Clerk**