

CAMPBELL COUNTY CODE OF 1988

CHAPTER 9

FINANCE AND TAXATION

For state law as to taxation, see Va. Code Title 58.1. As to annual audit of accounts and records by independent certified public accountant, see [Va. Code §15.2-2511](#). As to claims against Counties, see [Va. Code §15.2-1243 through §15.2-1249](#). As to monthly financial reports to Board of Supervisors, see [Va. Code §15.2-1230](#). As to Fiscal Year, see [Va. Code §15.2-2500](#). As to local levies, see [Va. Code §§58.1-3000 to 58.1-3995](#). As to special assessments for local improvements, see [Va. Code §15.2-2404 et seq.](#)

As to dogs and cats as personal property, see [§4-6](#) of this Code. As to compensation for livestock and poultry killed by dogs, see [§4-9](#). As to dog licenses, see [§§4-19 to 4-28](#). As to licenses generally, see [Chapter 14](#). As to County Vehicle licenses, see [§§15-9 to 15-22](#) of this Code.

For state law mandating that certain certified stormwater management developments and property shall be a separate class of property, constituting a separate classification for local taxation, eligible for full or partial exemption from local taxation by duly adopted ordinance, see [Va. Code §58.1-3660.1](#).

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Article I. In General.

Sec. 9-1. Abolition of finance board.

The County Finance Board is hereby abolished, and all authority, powers and duties of the board shall be vested in the Board of Supervisors.

For state law authority, see [Va. Code §58.1-3151](#).

Sec. 9-1.01. Applications for equalization of real estate assessments; deadlines for application; final disposition by Board of Equalization; notice requirement re deadline; subsequent reassessments at four-year-intervals.

A. All applicants for equalization of real estate assessments following the general reassessment effective January 1, 2023, should be submitted to the Board of Equalization of Real Estate Assessments for the County of Campbell appointed by Order of the Campbell County Circuit Court, commencing on November 1, 2022.

B. All applications for equalization of real estate assessments shall be submitted to the Board of Equalization not earlier than November 1, 2022, and not later than January 16, 2023.

C. Final disposition of all applications submitted to the Board of Equalization shall be completed not later than February 28, 2023.

D. Notice of the foregoing deadlines shall be clearly stated on the Notice of Assessment to be sent by the Reassessment Appraiser performing the general reassessment of real estate in Campbell County effective January 1, 2023.

E. All previous uncodified ordinances related to reassessment schedules, found at 9-1.01, 9-1.02, 9-1.03 and 9-1.04 are hereby repealed and replaced.

F. Pursuant to [Va. Code §58.1-3252](#), subsequent general reassessments of real estate in Campbell County shall be at a minimum of four-year intervals.

For state law authority, see [Va. Code §58.1-3378](#).

Sec. 9-1.1. Fee imposed for passing bad checks to County of Campbell.

There is hereby imposed a fee in the amount of fifty dollars (\$50.00) for the uttering, publishing or passing of any check, draft or order for payment of taxes or any other sums due to the County of Campbell, which check or draft is subsequently returned for insufficient funds or because there is no account or the account has been closed, or because such check, draft, or order was returned because of a stop-payment order placed in bad faith on the check, draft, or order by the drawer.

For state law authority, see [Va. Code §15.2-106](#).

Sec. 9-1.2. Penalty and interest imposed for delinquent payment of tax.

A. Any person failing to pay any County tax, including but not limited to tangible personal property tax or real estate tax, on or before due date of each installment of tax due, shall incur a penalty thereon of ten percent (10%) of the tax then past due. Notwithstanding any contrary provision of law, an automatic extension is allowed on real property taxes imposed upon a primary residence and personal property taxes imposed upon a qualifying vehicle, as defined in [Va. Code §58.1-3523](#), owed by members of the armed services of the United States deployed outside of the United States. Such extension shall end and the taxes shall be due 90 days following the completion of such member's deployment. For purposes of this section, "the armed services of the United States" includes active duty service with the regular Armed Forces of the United States or the National Guard or other reserve component.

B. The penalty for failure to pay any installment of tax when due shall be assessed on the day after the tax payment is due. Any such penalty shall be added to the amount of the tax and shall become a part of the tax due from such taxpayer.

C. Penalty for failure to pay a tax shall not be imposed if such failure was not the fault of the taxpayer, or was the fault of the County Commissioner of the Revenue or the County Treasurer, as the case may be.

D. Imposition of such penalty shall be subject to other conditions and limitations specifically prescribed in [Va. Code §58.1-3916](#).

E. Any person failing to pay any County tax, including but not limited to tangible personal property tax or real estate tax, on or before its due date, shall incur interest thereon of ten percent (10%) per annum on the amount of the tax and penalty then past due. The interest for failure to pay any tax when due shall be assessed beginning the day after the tax payment is due. Any such interest shall be added to the amount of the tax and shall become a part of the tax due from such taxpayer. Imposition of such interest shall be subject to other conditions and limitations specifically prescribed in [Va. Code §58.1-3916](#).

F. Should the Treasurer be required to use the services of an attorney or a collection agency to collect any delinquent tax, upon the Treasurer's written 30-day prior notice to the taxpayer of the Treasurer's demand for payment, the Treasurer shall be allowed to recover from the delinquent taxpayer an administrative fee not to exceed thirty dollars (\$30.00), and shall be allowed to collect from the taxpayer the actual cost of any attorney's fees or collection agency fees not to exceed 20 percent of the taxes or other charges to be collected. If the collection is for a nuisance abatement lien, the fee allowed shall be one hundred fifty dollars (\$150.00) or 25 percent (25%) of the nuisance abatement cost, whichever is less.

G. Beginning in 2022, for each taxable year, county taxes on real estate and tangible personal property, with the exception of machinery and tools taxes, taxes on business equipment, and the taxes on property of public service corporations, shall be paid, by or on behalf of persons owing such taxes, in two equal installments. One installment shall be due and payable on or before June 5 of the taxable year, and the second or remaining installment shall be due and payable on or before December 5 of the taxable year. If any such date shall fall on a day when the County's administrative offices are closed, all such taxes due on such date shall be due and payable on the first business day

thereafter. Penalty and interest shall be imposed and calculated pursuant to the terms of this section upon the amount due for each installment.

For state law authority, see [Va. Code §58.1-3916](#); [Va. Code §58.1-3958](#); [Va. Code §58.1-3917](#).

Cross-reference: For provisions permitting locality to impose interest at specified rate upon principal and penalty of all delinquent taxes, see [Va. Code §§58.1-3916](#) and [§58.1-3918](#). See same statutes for provisions requiring localities charging interest on delinquent taxes to provide for payment to taxpayer of interest at the same rate on overpayments due to erroneously assessed taxes and providing exceptions to such requirement.

Sec. 9-1.3. Penalty and interest for failure to pay accounts when due.

Any person failing to pay, pursuant to an ordinance, any account due the County of Campbell on or before its due date, other than taxes which are provided for in Title 58.1 of the Code of Virginia, shall incur a penalty thereon of ten dollars (\$10.00). The penalty shall be added to the amount of the account due from such person. No penalty shall be imposed for failure to pay any account if such failure was not in any way the fault of the debtor. Penalty shall be calculated upon the amount due prior to the application of any relief provided by the Personal Property Tax Relief Act, [Va. Code §§ 58.1-3523 et seq.](#)

Interest at the rate of ten percent (10%) annually from the first day following the day such account is due may be collected upon the principal and penalty of all such accounts.

For state law authority, see [Va. Code §15.2-105](#).

Article II. Recordation and Probate Taxes.

For state law authority for this article, see [Va. Code §58.1-814](#), [§§58.1-3800 to 58.1-3804](#), [§58.1-1718](#), and [§58.1-3805](#).

Sec. 9-2. Recordation tax imposed; amount; collection.

A. The Board of Supervisors hereby imposes a County recordation tax, in an amount equal to one-third of the amount of state recordation tax collectible for the Commonwealth, on the first recordation of each taxable instrument in the County; provided that no County recordation tax shall be levied hereunder when the state recordation tax imposed under [Va. Code §58.1-800 et seq.](#) is fifty cents (.50).

B. The tax imposed under this section upon a deed or other instrument which conveys, covers or relates to property located partially within Campbell County shall be computed and collected only with respect to that portion of the property located in Campbell County.

C. The tax imposed by this section shall be collected by the Clerk of the Circuit Court of Campbell County or if the property is located in more than one city or county, by the respective clerks

of each jurisdiction. The Clerk shall deposit all funds collected pursuant to this section into the treasury of the County.

D. The County recordation tax imposed by this section shall not apply to a deed or other instrument which is exempted from the state recordation tax by the applicable provisions of [Va. Code §58.1-811](#), which exemptions are hereby incorporated by reference. No tax shall be imposed pursuant to this section if the grantor is a locality at a judicial sale of tax-delinquent property conducted pursuant to [Va. Code §58.1-3965 et seq.](#)

E. The Clerk of the Circuit Court collecting the tax imposed by this section shall be entitled to compensation for such services in an amount equal to five percent of the amount so collected and paid over.

For state law authority, see [Va. Code §58.1-814](#) and [Va. Code §§58.1-3800 to 58.1-3803](#).

Sec. 9-2.1. Reserved.

Sec. 9-2.2. Probate tax imposed; amount; collection.

A. The Board of Supervisors hereby imposes a County probate tax, in an amount equal to one-third of the state probate tax collectible for the Commonwealth, on the probate of every will or grant of administration not exempt by law. However, the County probate tax shall not apply to decedents' estates of \$15,000 or less in value as determined in accordance with [Va. Code §58.1-1713](#). The Board of Supervisors hereby imposes a twenty-five dollars (\$25.00) fee for the recordation of a list of heirs pursuant to [Va. Code §64.2-509](#) or an affidavit pursuant to [Va. Code §64.2-510](#), as provided in [Va. Code §58.1-1717.1](#).

B. The tax and fees imposed by this section shall be collected by the Clerk of the Circuit Court of Campbell County. The Clerk shall deposit the revenues collected pursuant to this section into the treasury of the County.

C. Should the Clerk determine that a probate estate has been undervalued for tax purposes, he shall thereupon collect such additional tax as may be due. In the event of an overpayment of such tax, the personal representative may apply to the Treasurer of Campbell County for a refund. No additional tax shall be payable or no refund made if the payment or refund due would be less than twenty-five dollars (\$25.00).

D. The Clerk of the Circuit Court collecting the tax imposed by this section shall be entitled to compensation for such service in an amount equal to five percent of the amount collected and remitted. Such compensation shall be paid out of the County treasury.

For state law authority, see [Va. Code §58.1-1712](#) and [§58.1-1718](#). See also [Va. Code §§58.1-3805 to 58.1-3808](#).

Article III. Taxes and Assessments on Certain Actions in County Courts.

For state law authority, see [Va. Code §17.1-281](#), and [§53.1-120](#).

Sec. 9-3. Reserved.

Sec. 9-3.1. Assessment for courthouse construction, renovation or maintenance imposed; amount; disbursement.

There is hereby assessed, as part of the costs in (i) each civil action filed in the district courts or circuit courts of Campbell County and (ii) each criminal or traffic case in the General District Court, Juvenile and Domestic Relations District Court and Circuit Court, in which the defendant is charged with a violation of any statute or ordinance, the sum of two dollars (\$2.00).

This assessment shall be collected by the Clerk of the Court in which the action is filed, remitted to the Treasurer of the County and held by the Treasurer subject to disbursements by the Board of Supervisors for construction, renovation or maintenance of courthouse or jail and court-related facilities and to defray increases in the cost of heating, cooling, electricity and ordinary maintenance.

The assessment provided for herein shall be in addition to any other fees prescribed by law. The assessment shall be required in each felony, misdemeanor, or traffic infraction case, regardless of the existence of a local ordinance requiring its payment.

For state law authority, see [Va. Code §17.1-281](#).

Sec. 9-3.2. Assessment for courtroom security imposed; amount; disbursement.

A. The Board of Supervisors hereby assesses, as part of the costs in each criminal or traffic case in the district courts or circuit courts of Campbell County, *in which the defendant is convicted of a violation of any statute or ordinance*, the sum of ten dollars (\$10.00).

B. The assessment imposed by this section shall be collected by the clerk of the court in which the case is heard, remitted to the Treasurer of Campbell County, and held by the Treasurer to be appropriated by the Board of Supervisors to the County Sheriff's Office. The assessment shall be used solely for the funding of courthouse security personnel, and, if requested by the Sheriff, equipment and other personal property used in connection with courthouse security.

For state law authority, see [Va. Code §53.1-120](#).

Sec. 9-3.3. Assessment for electronic summons system.

A. The Board of Supervisors hereby assesses, as part of the costs in each criminal or traffic case in the district courts or circuit courts of Campbell County, *in which the defendant is charged with a violation of any statute or ordinance and where the defendant is charged with a violation of any such statute or ordinance by a local law enforcement agency*, the sum of five dollars (\$5.00).

B. The assessment imposed by this section shall be collected by the clerk of the court in which the case is filed, remitted to the Treasurer of Campbell County, and held by the Treasurer subject to disbursements by the Board of Supervisors to the County Sheriff's Office. The assessment shall be used solely for the funding of software, hardware, and associated equipment costs for the implementation and maintenance of an electronic summons system.

For state law authority, see [Va. Code §17.1-279.1](#).

Article IV. County Sales and Use Tax.

For state law authority, see [Va. Code §§58.1-605](#) and [§58.1-606](#).

Sec. 9-4. Amount; applicable brackets of prices; discount; exclusions and exemptions.

A. Pursuant to [Va. Code §58.1-605](#) and [§58.1-606](#) a local general retail sales and use tax at the rate of one percent (1%) to provide revenue for the general fund of the County is hereby levied. Such tax shall be added to the rate of the state sales and use tax imposed by [Va. Code §58.1-603](#) and [§58.1-604](#), and shall be subject to all the provisions of Chapter 6, Title 58.1, of the Code of Virginia and the rules and regulations published with respect thereto.

B. The applicable brackets of prices shall be as prescribed by the State Tax Commissioner for the combined state and local tax.

C. No discount under [Va. Code §58.1-622](#) shall be allowed on a local sales and use tax.

D. The tax imposed by this article shall be subject to the exclusions and exemptions prescribed in [Va. Code §58.1-609.1](#) through [§58.1-609.11](#).

For state law authority, see [Va. Code §58.1-605](#) and [§58.1-606](#).

Sec. 9-4.1. Exemption for artificial or propane gas, firewood, coal or home heating oil used for domestic consumption.

A. The local general retail sales and use tax authorized by [§9-4](#) of this Code shall not apply to artificial or propane gas, firewood, coal or home heating oil used for domestic consumption.

B. For the purposes of this section, "domestic consumption" means the use of artificial or propane gas, firewood, coal or home heating oil by an individual purchaser for other than business, commercial or industrial purposes.

C. In no event shall such local sales and use tax apply to fuel for domestic consumption purchased by churches organized not for profit and (i) which are exempt from taxation under §501(c)(3) of the Internal Revenue Code or (ii) whose real property is exempt from local taxation pursuant to the provisions of [Va. Code §58.1-3606](#).

For state law authority, see [Va. Code §58.1-609.13](#). For definition of “domestic consumption” and adjustments in tax for mixed use purchases, see [Va. Code §58.1-609.10\(1\)](#).

Sec. 9-5. Administration and collection.

Pursuant to [Va. Code §58.1-605](#) and [§58.1-606](#) the local general retail sales and use tax levied by this article shall be administered and collected by the State Tax Commissioner of the Commonwealth of Virginia in the same manner and subject to the same penalties as provided for the State sales tax.

For state law authority, see [Va. Code §58.1-605](#) and [§58.1-606](#).

Article V. Taxation of Aircraft.

Sec. 9-6. Reserved.

Sec. 9-7. Reserved.

Article V-(A). Land Use Taxation.

(Special Assessments for Agricultural, Horticultural, Forest or Open Space Real Estate)

Sec. 9-7.1. Purpose; exception as to applicability.

A. The County of Campbell finds that the preservation of real estate devoted to agricultural, horticultural, forest, and open space use 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 and of this ordinance.

B. The provisions of this article shall not apply to the assessment of any real estate assessable pursuant to law by a central state agency.

For state law authority, see [Va. Code §58.1-3231](#).

Sec. 9-7.1:1. Special classifications of real estate established and defined.

For the purposes of this article the following special classifications of real estate are established and defined:

A. *Real estate devoted to agricultural use* shall mean real estate devoted to the bona fide production for sale of plants and animals, or products made from such plants and animals on the real

estate, that are useful to man or devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to soil and water conservation programs under an agreement with an agency of the state or federal government under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services in accordance with the Administrative Process Act ([Va. Code §§2.2-4000 et seq.](#)) Prior, discontinued use of property shall not be considered in determining its current use. Real estate upon which recreational activities are conducted for a profit or otherwise, shall be considered real estate devoted to agricultural use as long as the recreational activities conducted on such real estate do not change the character of the real estate so that it does not meet the uniform standards prescribed by the Commissioner. Real property that has been designated as devoted to agricultural use shall not lose such designation solely because a portion of the property is being used for a different purpose pursuant to a special use permit or otherwise allowed by zoning; provided that the property, excluding such portion, otherwise meets all the requirements for such designation. The portion of the property being used for a different purpose pursuant to a special use permit or otherwise allowed by zoning shall be deemed a separate piece of property from the remaining property for purposes of assessment. The presence of utility lines on real property shall not be considered in determining whether the property, including the portion where the utility lines are located, is devoted to agricultural use. In determining whether real property is devoted to agricultural use, zoning designations and special use permits for the property shall not be considered.

B. ***Real estate devoted to horticultural use*** shall mean real estate devoted to the bona fide production for sale of fruits of all kinds, including grapes, nuts, and berries; vegetables; nursery and floral products: and plants or products directly produced from fruits, vegetables, nursery and floral products, or plants on such real estate or devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil and water conservation program under an agreement with an agency of the state or federal government under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services in accordance with the Administrative Process Act ([Va. Code §§2.2-4000 et seq.](#)) Prior, discontinued use of property shall not be considered in determining its current use. Real estate upon which recreational activities are conducted for profit or otherwise, shall be considered real estate devoted to horticultural use as long as the recreational activities conducted on such real estate do not change the character of the real estate so that it does not meet the uniform standards prescribed by the Commissioner. Real property that has been designated as devoted to horticultural use shall not lose such designation solely because a portion of the property is being used for a different purpose pursuant to a special use permit or otherwise allowed by zoning; provided that the property, excluding such portion, otherwise meets all the requirements for such designation. The portion of the property being used for a different purpose pursuant to a special use permit or otherwise allowed by zoning shall be deemed a separate piece of property from the remaining property for purposes of assessment. The presence of utility lines on real property shall not be considered in determining whether the property, including the portion where the utility lines are located, is devoted to horticultural use. In determining whether real property is devoted to horticultural use, zoning designations and special use permits for the property shall not be considered.

C. ***Real estate devoted to forest use*** shall mean land including the standing timber and trees thereon, devoted to tree growth in such quantity and so spaced and maintained as to constitute a forest area under standards prescribed by the State Forester pursuant to the authority set out in [Va. Code §58.1-3240](#) in accordance with the Administrative Process Act ([Va. Code §§2.2-4000 et seq.](#)) Prior, discontinued use of property shall not be considered in determining its current use. Real estate upon which recreational activities are conducted for profit, or otherwise, shall still be considered real estate devoted to forest use as long as the recreational activities conducted on such real estate do not

change the character of the real estate so that it no longer constitutes a forest area under standards prescribed by the State Forester pursuant to the authority set out in [Va. Code §58.1-3240](#). Real property that has been designated as devoted to forest use shall not lose such designation solely because a portion of the property is being used for a different purpose pursuant to a special use permit or is otherwise allowed by zoning; provided that the property, excluding such portion, otherwise meets all the requirements for such designation. The portion of the property being used for a different purpose pursuant to a special use permit or otherwise allowed by zoning shall be deemed a separate piece of property from the remaining property for purposes of assessment. The presence of utility lines on real property shall not be considered in determining whether the property, including the portion where the utility lines are located, is devoted to forest use. In determining whether real property is devoted to forest use, zoning designations and special use permits for the property shall not be considered.

D. ***Real estate devoted to open-space use*** shall mean real estate used as, or preserved for, (i) park or recreational purposes, including public or private golf courses, (ii) conservation of land or other natural resources, (iii) floodways, (iv) wetlands as defined in [Va. Code §58.1-3666](#), (v) riparian buffers as defined in [Va. Code §58.1-3666](#), (vi) historic or scenic purposes, or (vii) assisting in the shaping of the character, direction, and timing of community development or for the public interest and consistent with the local land-use plan under uniform standards prescribed by the Director of the Department of Conservation and Recreation pursuant to the authority set out in [Va. Code §58.1-3240](#) and in accordance with the Administrative Process Act ([Va. Code §§2.2-4000 et seq.](#)) and this article. Prior, discontinued use of property shall not be considered in determining its current use. Real property that has been designated as devoted to open-space use shall not lose such designation solely because a portion of the property is being used for a different purpose pursuant to a special use permit or is otherwise allowed by zoning; provided that the property, excluding such portion, otherwise meets all the requirements for such designation. The portion of the property being used for a different purpose pursuant to a special use permit or otherwise allowed by zoning shall be deemed a separate piece of property from the remaining property for purposes of assessment. The presence of utility lines on real property shall not be considered in determining whether the property, including the portion where the utility lines are located, is devoted to open-space use. In determining whether real property is devoted to open-space use, zoning designations and special use permits for the property shall not be considered.

For state law basis, see [Va. Code §58.1-3230](#). See also [Va. Code §58.1-3231](#).

Sec. 9-7.2. Application by property owners for assessment, etc.; fee; continuation of assessment, etc.

A. Property owners shall submit an application for taxation on the basis of a use assessment to the Commissioner of the Revenue of Campbell County as follows:

1. The property owner shall submit an initial application, unless it is a revalidation form, at least sixty (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 the property owner may submit such application until thirty (30) days have elapsed after his notice of increase in assessment is mailed in accordance with [Va. Code §58.1-3330](#), or sixty (60) days preceding the tax year, whichever is later.

Late applications for taxation on the basis of a use assessment may be filed within no more than sixty (60) days after the filing deadline specified above, upon the payment of the late filing fee specified in subsection (E)(2) hereof. In addition, a further extension of the filing deadline to a date not later than thirty (30) days after notices of assessments are mailed may be permitted upon payment of an extension fee in an amount equal to the late filing fee specified in subsection (E)(2) hereof. Payment of the extension fee shall be *in addition to* payment of such late filing fees.

B. An individual who is 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, cannot be located, or represent a minority interest in such parcel.

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

D. A separate application shall be filed for each parcel or group of contiguous parcels titled in exactly the same name on the land books.

E.

1. Each application for taxation on the basis of a use assessment shall be accompanied by a fee of twenty dollars (\$20.00) per tax map parcel.

2. Any application for a special use taxation under this Article not filed in a timely fashion as set forth in subsection (A) hereof must be accompanied by a fee of forty dollars (\$40.00). Contiguous parcels in the same name will be combined for land use taxation purposes. For noncontiguous parcels or parcels not titled in exactly the same name, a separate application accompanied by separate late application fee as prescribed above will be required.

F. All property owners are required to revalidate annually with Campbell County, on or before the date on which the last installment of property tax prior to the effective date of the assessment is due, on forms prepared by the locality, any applications previously approved. Late revalidation forms may be filed on or before the effective date of the assessment, upon payment of a late filing fee. Each late revalidation form shall be accompanied by a late filing fee of forty dollars (\$40.00).

There is hereby imposed a revalidation fee every sixth year, which revalidation fee shall be the same as the application fee then being charged by the County of Campbell.

G. Forms shall be prepared by the State Tax Commissioner and supplied to the County of Campbell for use of the applicants and applications shall be submitted on such forms.

H. In the event of a material misstatement of facts in the application or a material change in such facts prior to the date of assessment, such application for taxation based on use assessment granted thereunder shall be void and the tax for such year extended on the basis of value determined under [Va. Code §58.1-3236\(D\)](#).

I. No application for assessment based on use shall be accepted or approved if, at the time the application is filed, any installment of the tax on the land affected is delinquent. Upon the payment of all installments of delinquent taxes, including penalties and interest, the application shall be treated in accordance with the provisions of this section.

J. Continuation of valuation, assessment and taxation under this article shall depend on continuance of the real estate in a qualifying use, continued payment of taxes as referred to in [Va. Code §58.1-3235](#), and compliance with the other requirements of Article 4 of Chapter 32 of Title 58.1 of the Code of Virginia and of this ordinance and not upon continuance in the same owner of title to the land.

K. The County shall not require any applicant who is a lessor of the property or a portion of the property that is the subject of an application submitted pursuant to this section to provide the lease agreement governing the property for the purpose of determining whether the property is eligible for special assessment and taxation under this article.

For state law authority, see [Va. Code §58.1-3234](#).

Cross reference: For definition of “material misstatement of fact,” see [§9-7.6\(b\)](#) of this Code.

Sec. 9-7.2:1. Removal of parcels from program if taxes are delinquent.

If on April 1 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 article are delinquent, the County Treasurer shall forthwith send notice of that fact and the general provisions of this section to the property owner by first-class mail. If, after the notice has been sent, such delinquent taxes remain unpaid on June 1, the treasurer shall notify the County Commissioner of Revenue who shall remove such parcel from the land use program. Such removal shall become effective for the current tax year.

No parcel of real property shall be removed from the land use program for delinquent taxes if (i) the taxes become delinquent during a state of emergency declared by the Governor pursuant to [Va. Code § 44-146.17\(7\)](#); (ii) the Treasurer determines that the disaster giving rise to the state of emergency has caused hardship for the taxpayer; and (iii) the delinquent taxes are paid no later than 90 days after the deadline.

For state law authority, see [Va. Code §58.1-3235](#).

Sec. 9-7.3. Determination to be made by the Commissioner of the Revenue before assessment of real estate; duties of certain state officials; remedy of person aggrieved by action or nonaction of such officials.

A. Prior to the assessment of any parcel of real estate under this ordinance, the Commissioner of the Revenue of Campbell County shall:

1. Determine that the real estate meets the criteria set forth in [Va. Code §58.1-3230](#) and the standards prescribed thereunder to qualify for one of the classifications set forth therein, and he may request an opinion from the Director of the Department of Conservation and Recreation, the State Forester or the Commissioner of Agriculture and Consumer Services; and

2. Determine further that real estate devoted solely to (i) agricultural or horticultural use consists of a minimum of five acres, (ii) forest use consists of a minimum of twenty (20) acres and (iii) open-space use consists of a minimum of five acres, unless the real estate is adjacent to a scenic river, scenic highway, a Virginia Byway or public property in the Virginia Outdoors Plan, in which case land devoted to open-space uses shall consist of a minimum of one-quarter of an acre.

The minimum acreage requirements for special classifications of real estate shall be determined by adding together the total area of contiguous real estate excluding recorded subdivision lots recorded after July 1, 1983, titled in the same ownership. However, for purposes of adding together such total area of contiguous real estate, any noncontiguous parcel of real property included in an agricultural, forestal, or an agricultural and forestal district of local significance pursuant to subsection (B) of [Va. Code §15.2-4405](#) shall be deemed to be contiguous to any other real property that is located in such district. For purposes of this section, properties separated only by a public right of way are considered contiguous; and

3. Determine further that real estate devoted to open-space use is (i) within an agricultural, a forestal, or an agricultural and forestal district entered into pursuant to [Va. Code §15.2-4301 et seq.](#), or (ii) subject to a recorded perpetual easement that is held by a public body, and promotes the open-space use classification, as defined in [Va. Code §58.1-3230](#), or (iii) subject to a recorded commitment entered into by the landowners with the Board of Supervisors, or its authorized designee, not to change the use to a non-qualifying use for a time period stated in the commitment of not less than four years nor more than ten (10) years. Such commitment should be subject to uniform standards prescribed by the Director of the Department of Conservation and Recreation pursuant to the authority set out in [Va. Code §58.1-3240](#). Such commitment shall run with the land for the applicable period, and may be terminated in the manner provided in [Va. Code §15.2-4314](#) for withdrawal of land from an agricultural, a forestal, or an agricultural and forestal district.

B. Upon the refusal of the Commissioner of Agriculture and Consumer Services, the State Forester or the Director of the Department of Conservation and Recreation to issue an opinion requested by the County Commissioner of the Revenue pursuant to paragraph 1 of subsection (a) hereof, or in the event of an unfavorable opinion which does not comport with standards set forth in statements filed pursuant to [Va. Code §58.1-3240](#), the party aggrieved may seek relief in the Circuit Court of the County of Campbell, and in the event that the court finds in his favor, it may issue an order which shall serve in lieu of an opinion for the purposes of Article 4 of Chapter 32 of Title 58.1 of the Code of Virginia and of this ordinance.

For state law authority, see [Va. Code §58.1-3233](#) and [§58.1-3240](#).

Sec. 9-7.4. Valuation of real estate; values placed on land book.

A. In valuing real estate for the purpose of taxation by Campbell County under this Article, the County Commissioner of the Revenue or duly appointed assessor shall consider only those indicia of value which such real estate has for agricultural, horticultural, forest or open space use, and real estate taxes shall be extended upon the value so determined. In addition to use of his personal knowledge, judgment and experience as to the value of real estate in agricultural, horticultural, forest or open space use, he shall, in arriving at the value of such land, consider the available evidence of agricultural, horticultural, forest or open space capability, and the recommendations of value of such real estate as made by the State Land Evaluation Advisory Committee.

B. In determining the total area of real estate actively devoted to agricultural, horticultural, forest or open space use there shall be included the area of all real estate under barns, sheds, silos, cribs, greenhouses, public recreation facilities and like structures, lakes, dams, ponds, streams, irrigation ditches and like facilities; but real estate under, and such additional real estate as may be actually used in connection with, the farmhouse or home or any other structure not related to such special use, shall be excluded in determining such total area.

C. All structures which are located on real estate in agricultural, horticultural, forest or open space use and the farmhouse or home or any other structure not related to such special use and the real estate on which the farmhouse or home or such other structure is located, together with the additional real estate in connection therewith, shall be valued, assessed and taxed by the same standards, methods and procedures as other taxable structures and other real estate in the County.

D. In addition, such real estate in agricultural, horticultural, forest or open-space use shall be evaluated on the basis of fair market value as applied to other real estate in Campbell County, and land book records shall be maintained to show both the use value and the fair market value of such real estate.

For state law authority, see [Va. Code §58.1-3236](#).

Sec. 9-7.5. Change in use or zoning of real estate assessed under article; roll-back taxes.

A. When real estate qualifies for assessment and taxation on the basis of use under this article, and the use by which it qualified changes to a nonqualifying use or the zoning of the real estate is changed to a more intensive use at the request of the owner or his agent, it shall be subject to additional taxes, hereinafter referred to as roll-back taxes. Such additional taxes shall only be assessed against that portion of such real estate which no longer qualifies for assessment and taxation on the basis of use or zoning. Liability for roll-back taxes shall attach and be paid to the Treasurer only if the amount of tax due exceeds ten dollars.

B. The roll-back tax shall be equal to the sum of the deferred tax for each of the five most recent complete tax years including simple interest on such roll-back taxes at a rate set by the Board of Supervisors, no greater than the rate applicable to delinquent taxes in Campbell County pursuant

to [Va. Code §58.1-3916](#) for each of the tax years. The deferred tax for each year shall be equal to the difference between the tax levied and the tax that would have been levied based on the fair market value assessment of the real estate for that year. In addition the taxes for the current year shall be extended on the basis of fair market value which may be accomplished by means of a supplemental assessment based upon the difference between the use value and the fair market value.

C. Liability to the roll-back taxes shall attach when a change in use occurs or a change in zoning of the real estate to a more intensive use at the request of the owner or his agent occurs. Liability to the roll-back taxes shall not attach when a change in ownership of the title takes place if the new owner does not rezone the real estate to a more intensive use and continues the real estate in the use for which it is classified under the conditions prescribed in [Va. Code §58.1-3229 et seq.](#) and in this article. The owner of any real estate which has been zoned to a more intensive use at the request of the owner or his agent as provided in subsection (D), or otherwise subject to or liable for roll-back taxes, shall, within sixty (60) days following such change in use or zoning, report such change to the Commissioner of the Revenue on such forms as may be prescribed. The Commissioner shall forthwith determine and assess the roll-back tax, which shall be assessed against and paid by the owner of the property at the time the change in use which no longer qualifies occurs or at the time of the zoning of the real estate to a more intensive use at the request of the owner or his agent occurs, and shall be paid to the Treasurer within thirty days of the assessment. If the amount due is not paid by the due date, the Treasurer shall impose a penalty and interest on the amount of the roll-back tax, including interest for prior years. Such penalty and interest shall be imposed in accordance with [Va. Code §58.1-3915](#) and [§58.1-3916](#).

D. Real property zoned to a more intensive use, at the request of the owner or his agent, shall be subject to and liable for the roll-back tax at the time such zoning is changed. The roll-back tax shall be levied and collected from the owner of the real estate in accordance with subsection (C) of this section. Real property zoned to a more intensive use before July 1, 1988, at the request of the owner or his agent, shall be subject to and liable for the roll-back tax at the time the qualifying use is changed to a nonqualifying use. Real property zoned to a more intensive use at the request of the owner or his agent after July 1, 1988, shall be subject to and liable for the roll-back tax at the time of such zoning. Said roll-back tax, plus interest calculated in accordance with subsection (B) of this section, shall be levied and collected at the time such property was rezoned. For property rezoned after July 1, 1988, but before July 1, 1992, no penalties or interest, except as provided in subsection (B) of this section, shall be assessed, provided the said roll-back tax is paid on or before October 1, 1992. No real property rezoned to a more intensive use at the request of the owner or his agent shall be eligible for taxation and assessment under this article, provided that these provisions shall not be applicable to any rezoning which is required for the establishment, continuation, or expansion of a qualifying use. If the property is subsequently rezoned to agricultural, horticultural, or open space, it shall be eligible for consideration for assessment and taxation under this article only after three years have passed since the rezoning was effective.

However, the owner of any real property that qualified for assessment and taxation on the basis of use, and whose real property was rezoned to a more intensive use at the owner's request prior to July 1, 1985, may be eligible for taxation and assessment under this article provided the owner applies for rezoning to agricultural, horticultural open-space or forest use. The real property shall be eligible for assessment and taxation on the basis of the qualifying use for the tax year following the effective date of the rezoning. If any such real property is subsequently rezoned to a more intensive use at the owner's request, within five years from the date the property was initially rezoned to a

qualifying use under this section, the owner shall be liable for roll-back taxes when the property is rezoned to a more intensive use. Additionally, the owner shall be subject to a penalty equal to fifty percent of the roll-back taxes due as determined under subsection (B) of this section.

E. If real estate annexed by a city and granted use value assessment and taxation becomes subject to roll-back taxes, and such real estate likewise has been granted use value assessment and taxation by the county prior to annexation, the city shall collect roll-back taxes and interest for the maximum period allowed under this section and shall return to the county a share of such taxes and interest proportionate to the amount of such period, if any, for which the real estate was situated in the county.

For state law authority and basis, see [Va. Code §58.1-3237](#).

Sec. 9-7.6. Failure to report change in use; misstatements in applications.

A. Any person failing to report properly any change in use of property for which an application for use value taxation had been filed shall be liable for all such taxes, in such amounts and at such times as if he had complied herewith and assessments had been properly made, and he shall be liable for the same penalties and interest thereon as prescribed herein. On failure to report within sixty (60) days following such change in use or zoning and/or failure to pay within thirty (30) days of such assessment, such owner shall be liable for an additional penalty equal to ten percentum (10%) of the amount of the roll-back tax interest, which penalty shall be collected as a part of the tax. In addition to such penalty, there is hereby imposed interest of one-half percentum (1/2%) of the amount of 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 in any such application shall be liable for all such 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 Campbell County, together with interest and penalties thereon. If such material misstatement was made with the intent to defraud the County of Campbell, he shall be further assessed with an additional penalty of one hundred percent (100%) of such unpaid taxes.

For purposes of this section and [§9-7.2](#) of this Code, incorrect information on the following subjects will be considered material misstatements of fact:

1. The number and identities of the known owners of the property at the time of application;
2. The actual use of the property.

The intentional misrepresentation of the number of acres in the parcel or the number of acres to be taxed according to use shall also be considered a material misstatement of fact for the purposes of this section and [§9-7.2](#) of this Code.

For state law basis, see [Va. Code §58.1-3238](#).

Sec. 9-7.6.1. Separation of part of real estate assessed under this article; contiguous real estate located in more than one taxing locality.

A. For purposes of this Article, separation or split-off of lots, pieces or parcels of land from the real estate which is being valued, assessed and taxed under this Article either by conveyance or other action of the owner of such real estate, shall subject the real estate so separated to liability for the roll-back taxes applicable thereto, but shall not impair the right of each subdivided parcel of such real estate to qualify for such valuation, assessment and taxation in any and all future years, provided it meets the minimum acreage requirements and such other conditions of this article as may be applicable. Such separation or split-off of lots shall not impair the right of the remaining real estate to continuance of such valuation, assessment and taxation without liability for roll-back taxes, provided it meets the minimum acreage requirements and other applicable conditions of this article.

B. No subdivision, separation, or split-off of property which results in parcels that meet the minimum acreage requirements of this article, and that are used for one or more of the purposes set forth in [Va. Code §58.1-3230](#), shall be subject to the provisions of subsection (A) of this section.

C. Where contiguous real estate in agricultural, horticultural, forest or open-space use in one ownership is located in more than one taxing locality, compliance with the minimum acreage shall be determined on the basis of the total area of such real estate and not the area which is located in the particular taxing locality.

For state law basis, see [Va. Code §58.1-3241](#).

Sec. 9-7.7. Applicability of state law regarding local levies and assessments.

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, boards of equalization and the correction of erroneous assessments and for such purposes the roll-back taxes shall be considered to be deferred real estate taxes.

For state law authority, see [Va. Code §58.1-3243](#).

Sec. 9-7.8. Effective date of article.

This ordinance shall be effective for all tax years beginning January 1, 1982, and thereafter.

Article VI. Real Estate Tax Exemption for Certain Elderly Persons and Disabled Persons.

Sec. 9-8. Purpose.

In accordance with [Va. Code §58.1-3210](#), as amended, the Board of Supervisors hereby deems those elderly persons or permanently and totally disabled persons who fall within the provisions of this article to be bearing an extraordinary tax burden on the real estate and manufactured homes defined herein in relation to their income and net worth.

For purposes of this article, any reference to real estate shall include manufactured homes.

For state law authority, see [Va. Code §58.1-3210 et seq.](#)

Sec. 9-9. Definitions.

For the purposes 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.

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

Dwelling. The full-time residence, including a manufactured home, of the person claiming the exemption, and shall include an improvement to real estate exempt pursuant to this Article and the land upon which such improvement is situated so long as the improvement is used principally for other than a business purpose and is used to house or cover any motor vehicle classified pursuant to subdivisions (A)(3) through (A)(10) of [Va. Code § 58.1-3503](#), household goods classified pursuant to subdivision (A)(14) of [Va. Code § 58.1-3503](#), or household goods exempted from personal property tax pursuant to [Va. Code § 58.1-3504](#).

Elderly. A person not less than sixty-five (65) years of age as of December 31 of the year prior to the year for which exemption is requested.

Exemption. Exemption from the County real estate tax according to the provisions of this article.

Fair market value. When applied to real estate, fair market value shall mean the appraised value, and not the assessed value, as shown on the records of the Commissioner of the Revenue. When applied to personal property, fair market value shall mean the actual value as appraised by the Commissioner of the Revenue.

Income. Total gross income from all sources that are subject to tax under federal income tax laws, regulations, rules, or policies, without regard to whether a tax return is actually filed. For any taxpayer claiming income on IRS Form 1040, Schedule C, the taxpayer's Net Profit or Loss from such form shall constitute such person's income for the purpose of this Article of this Code. Income shall not include life insurance benefits or receipts from borrowing or other debt.

Manufactured home. A structure subject to federal regulation, which is transportable in one or more sections; is eight (8) body feet or more in width and forty (40) body feet or more in length in the traveling mode; or is three hundred twenty (320) or more square feet when erected on site; is built on a permanent chassis; is designed to be used as a single-family dwelling, with or without a permanent foundation, when connected to the required utilities; and includes the plumbing, heating, air-conditioning, and electrical systems contained in the structure.

Permanently and totally disabled. Unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.

Property. Real property.

Relative. Any relation by blood or marriage.

Taxable year. The calendar year, from January 1 until December 31, for which exemption is claimed.

For state law basis for definition of “manufactured home,” see [Va. Code §58.1-3210](#) and [Va. Code §36-85.3](#). For state law basis for definition of “permanently and totally disabled,” see [Va. Code §58.1-3217](#).

Sec. 9-10. Exemption subject to certain restrictions and conditions; definition of “income.”

For purposes of this section, “eligible person” means a person who is at least age sixty-five (65) or permanently and totally disabled. Real property owned and occupied as the sole dwelling of an eligible person includes real property (i) held by the eligible person alone or in conjunction with his spouse as tenants or tenants for life or joint lives, (ii) held in a revocable *inter vivos* trust over which the eligible person or the eligible person and his spouse hold the power of revocation, or (iii) held in an irrevocable trust under which an eligible person alone or in conjunction with his spouse possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support. The term “eligible person” does not include any interest held under a leasehold or term of years.

Taxation of the dwelling owned by and occupied as the sole dwelling of any persons who are elderly or permanently and totally disabled in accordance with the definitions cited in [§9-9](#) of this Code, is hereby exempted according to the provisions of this article, subject to the following restrictions and conditions:

A.

1. Subject to subsection (A)(2) of this section, the total combined income received from all sources during the preceding calendar year by: (i) owners of the dwelling who use it as their principal residence, and (ii) owners’ relatives who live in the dwelling, except for those relatives living in the dwelling and providing bona fide caregiving services to the owner whether such relatives are compensated or not, shall not exceed fifty thousand dollars (\$50,000.00), provided that the first ten thousand dollars (\$10,000.00) of income of each relative who is not the spouse of an owner living in the dwelling and who does not qualify for the exemption provided by subsection (A)(2) hereof shall be excluded in determining total combined income.

2. Notwithstanding subsection (A)(1) of this section, if a person qualifies for an exemption or deferral under this article, and if the person can prove by clear and convincing evidence that the person’s physical or mental health has deteriorated to the point that the only alternative to permanently residing in a hospital, nursing home, convalescent home or other facility for physical or mental care is to have a relative move in and provide care for the person, and if a relative does then move in for that purpose, then none of the income of the relative or of the relative’s spouse shall be counted towards the income limit, provided the owner of the

residence has not transferred assets in excess of ten thousand dollars (\$10,000.00) without adequate consideration within a three-year period prior to or after the relative moves into such residence.

3. For the purpose of this article, income shall mean total gross income from all sources that are subject to tax under federal income tax laws, regulations, rules, or policies, without regard to whether a tax return is actually filed. Income shall not include life insurance benefits or receipts from borrowing or other debt.

B. 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 one hundred thousand dollars (\$100,000.00).

C. Qualification for any real estate tax exemption under this article shall not be made conditional upon a citizen having resided in Campbell County for a designated period of time prior to application for exemption.

D. A dwelling jointly held by a husband and wife, with no other joint owners, may qualify if either spouse is sixty-five (65) years old or over or is permanently and totally disabled, provided other requirements prescribed in this article are met, and the proration of the exemption or deferral under [Va. Code §58.1-3211.1](#) and [§9-10.1](#) of this Code shall not apply for such dwelling.

For state law basis, see [Va. Code §58.1-3210](#) and [§58.1-3212](#).

Sec. 9-10.1. Prorated tax exemption.

A. Dwellings jointly held by two or more individuals not all of whom are at least age sixty-five (65) or permanently and totally disabled may qualify for an exemption from real estate taxes, provided that (i) the dwelling is occupied as the sole dwelling by all such joint owners, and (ii) the net combined financial worth of all such joint owners, including the present value of all equitable interests and computed without any exclusion for the dwelling or for any other asset notwithstanding the provisions of this Article, as of December 31 of the immediately preceding calendar year, does not exceed \$185,200.00.

The tax exemption for the dwelling that otherwise would have been provided under [§9-10](#) of this Code shall be prorated by multiplying the amount of the exemption by a fraction that has as a numerator the percentage of ownership interest in the dwelling held by all such joint owners who are at least age sixty-five (65) or permanently and totally disabled, and as a denominator, 100%. As a condition of eligibility for such tax exemption, the joint owners of the dwelling shall be required to furnish to the Commissioner of Revenue sufficient evidence of each owner's ownership interest in the dwelling.

B. For purposes of this subsection, "eligible person" means a person who is at least age sixty-five (65) or permanently and totally disabled. For purposes of the tax exemption pursuant to subsection (a), real property that is a dwelling jointly held by two or more individuals includes real property (i) held by an eligible person in conjunction with one or more other people as tenant or

tenants for life or joint lives, (ii) held in a revocable *inter vivos* trust over which an eligible person with one or more other people hold the power of revocation, or (iii) held in an irrevocable trust under which an eligible person in conjunction with one or more other people possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support. The term “eligible person” does not include any interest held under a leasehold or term of years.

C. The provisions of this section shall not apply to dwellings jointly held by a husband and wife, with no other joint owners.

D. The income limitation provisions of [§9-10](#) of this Code shall be applicable to joint owners described under this section. Nothing in this section shall be interpreted or construed to provide for an exemption from tax for any dwelling jointly held by nonindividuals.

For state law basis, see [Va. Code §58.1-3211.1](#).

Sec. 9-11. Application for exemption; exemption amount.

A. The person claiming such exemption under this Article shall file annually with the County Commissioner of the Revenue, on forms to be supplied by him, an affidavit or written statement setting forth (i) the names of the related persons occupying such real estate and (ii) that the total combined net worth, including equitable interests and the combined income from all sources, of the persons specified in subsections (A) and (B) of [§9-10](#), or [§9-10.1](#), as the case may be, of this Code do not exceed the limits prescribed in this Article.

B. If such person is under sixty-five (65) years of age such forms shall have attached thereto a certification by the Social Security Administration, the Department of Veterans Affairs or the Railroad Retirement Board, or if such person is not eligible for certification by any of these agencies, a sworn affidavit by two (2) medical doctors who are either licensed to practice medicine in the Commonwealth, or are military officers on active duty who practice medicine with the United States Armed Forces, to the effect that the person is permanently and totally disabled, as defined in [Va. Code §58.1-3217](#) and [§9-9](#) of this Code; however, a certification pursuant to [42 U.S.C. §423\(d\)](#) by the Social Security Administration so long as the person remains eligible for such social security benefits shall be deemed to satisfy such definition in [Va. Code §58.1-3217](#). The affidavit of at least one of the doctors shall be based upon a physical examination of the person by such doctor. The affidavit of one of the doctors may be based upon medical information contained in the records of the Civil Service Commission which is relevant to the standards for determining permanent and total disability as defined in [Va. Code §58.1-3217](#) and [§9-9](#) of this Code.

C. Such affidavit, written statement or certification shall be filed after January 1 of each year, but no later than April 1. The Commissioner of Revenue is authorized to grant an extension of time to file the written statement or certification which extension may not exceed sixty (60) days. The Commissioner of Revenue shall keep record of every such extension. If a taxpayer who has been granted an extension fails to file within the extended time, such case shall be treated the same as if no extension had been granted.

D. The Commissioner of the Revenue shall also make any other reasonably necessary inquiry of persons seeking such exemption, requiring answers under oath, to determine qualifications as specified herein, including qualification as permanently and totally disabled as defined in [Va. Code](#)

[§58.1-3217](#) and [§9-9](#) of this Code, and qualification for the exclusion of life insurance benefits paid upon the death of an owner of a dwelling. The Commissioner of the Revenue may, in addition, require the production of certified tax returns to establish the income or financial worth of any applicant for tax relief.

E. If, after an audit and investigation, the Commissioner of the Revenue determines that the person is qualified for exemption, he shall so certify the same, and shall determine the percentage of exemption allowable and shall certify to the Treasurer the amount of the exemption determined to be applicable to the claimant’s real estate tax liability. Such exemption shall apply only to the tax year for which issued. The person to whom an exemption has been issued shall, on or before the past due date established for the payment of such real estate tax, pay any difference between such exemption and the full amount of the tax payment then due on the property for which the exemption was issued. Any taxpayer failing to pay the taxable amount due for both installments of the current year by December 5 of the current year shall forfeit any exemption granted for that tax year.

Where the person claiming exemption conforms to the standards and does not exceed the limitations contained herein, the tax exemption shall be as shown on the following schedule:

<u>Total Income from All Sources</u>		<u>Tax Exemption</u>
<u>Income greater than:</u>	<u>but less than or equal to:</u>	
\$ -0-	\$40,000	100%
\$40,000	\$45,000	75%
\$45,000	\$50,000	50%

Maximum annual exemption on any one property ----- \$1,000.00

E. Exemption will be afforded in accordance with either the elderly or the permanently and totally disabled criteria, but not both.

F. In order to qualify for an exemption or deferral under this Article of this Code, a qualifying individual shall be required to either (i) pay all delinquent taxes, penalties, and interest assessed by Campbell County and incurred prior to becoming eligible for an exemption or deferral; or (ii) enter into an installment agreement with the locality for the payment of all such delinquent amounts in installments over a period that is reasonable under the circumstances, but that in no event shall exceed seventy-two (72) months. Compliance with the installment or accepted offer in compromise shall be a requirement for remaining eligible for an exemption or deferral.

For state law authority, see [Va. Code §58.1-3212](#); [Va. Code §58.1-3213](#); [Va. Code §58.1-3916](#).

Sec. 9-11.1. Absence from residence.

The fact that persons who are otherwise qualified for tax exemption under this ordinance are residing in hospitals, nursing homes, convalescent homes or other facilities for physical or mental health care for extended periods of time shall not be construed to mean that the real estate for which tax exemption is sought does not continue to be the sole dwelling of such persons during such

extended periods of other residence so long as such real estate is not used by or leased to others for consideration.

For state law authority, see [Va. Code §58.1-3214](#).

Sec. 9-11.2. Effective date; change in circumstances.

A. An exemption enacted pursuant to this article may be granted for any year following the date that the qualifying individual occupying such dwelling and owning title or partial title thereto reaches the age of sixty-five (65) years or for any year following the date the disability occurred.

B. Changes in income, financial worth, ownership of property or other factors occurring during the taxable year for which an affidavit is filed and having the effect of exceeding or violating the limitations and conditions provided in this ordinance shall nullify any exemption for the remainder of the current taxable year and the taxable year immediately following. Any such changes shall be promptly reported to the Commissioner of the Revenue by the applicant.

C. A change in ownership to a spouse or a nonqualifying individual, when such change results solely from the death of the qualifying individual, or a sale of such property shall result in a prorated exemption for the then current taxable year. The proceeds of the sale which would result in the prorated exemption shall not be included in the computation of net worth or income as provided in subsections a and b of this section. Such prorated portion shall be determined by multiplying the amount of the exemption by a fraction wherein the number of complete months of the year such property was properly eligible for such exemption is the numerator and the number twelve (12) is the denominator.

For state law authority, see [Va. Code §58.1-3215](#).

Sec. 9-11.3. Notice of real estate tax exemption program for elderly and handicapped.

The Treasurer of Campbell County shall enclose written notice, in each real estate tax bill, of the terms and conditions of the real estate tax exemption program established pursuant to [Va. Code §58.1-3210](#) and this article. The Treasurer shall also employ any other reasonable means necessary to notify residents of Campbell County about the terms and conditions of the real estate tax exemption program for elderly and handicapped residents of the County.

For state law authority, see [Va. Code §58.1-3213.1](#).

Sec. 9-12. Penalty.

Any person falsely claiming an exemption shall be guilty of a misdemeanor, and upon conviction thereof, may be punished as provided in [§1-6](#) of this Code.

Sec. 9-12.1. Effective date.

This article shall apply to the taxable year 1973 and each year thereafter or until amended or repealed.

Article VII. Personal Property Tax.

Sec. 9-13. Exemption of certain personal property from taxation.

The following classes of household goods and personal effects shall be exempt from taxation:

- A. Bicycles.
- B. Household and kitchen furniture, including gold and silver plates, plated ware, watches and clocks, sewing machines, refrigerators, automatic refrigerating machinery of any type, vacuum cleaners and all other household machinery, books, firearms and weapons of all kinds.
- C. Pianos, organs, and all other musical instruments; phonographs, record players, and records to be used therewith; and radio and television instruments and equipment.
- D. Oil paintings, pictures, statuary, curios, articles of virtu and works of art.
- E. Diamonds, cameos or other precious stones and all precious metals used as ornaments or jewelry
- F. Sporting and photographic equipment.
- G. Clothing and objects of apparel.
- H. Antique motor vehicles as defined in [Va. Code §46.2-100](#) which may not be used for general transportation purposes.
- I. All-terrain vehicles, mopeds, and off-road motorcycles as defined in [Va. Code §46.2-100](#).
- J. Electronic communications and processing devices and equipment, including but not limited to cell phones and tablet and personal computers, including peripheral equipment such as printers.
- K. All other tangible personal property used by an individual or a family or household incident to maintaining an abode.

The classification above set forth shall apply to only such property owned and used by an individual or by a family or household primarily incident to maintaining an abode.

For state law authority, see [Va. Code §58.1-3504](#).

Sec. 9-13.1. Classification of household appliances in rental property.

Notwithstanding any provision set forth in [§9-13](#) of this Code, household appliances in residential rental property used by an individual or by a family or household incident to maintaining

an abode shall be deemed to be fixtures and shall be assessed as part of the real property in which they are located.

For purposes of this section, “household appliances” shall mean all major appliances customarily used in a residential home and which are the property of the owner of the real estate, including, without limitation, refrigerators, stoves, ranges, microwave ovens, dishwashers, trash compactors, clothes dryers, garbage disposals, and air conditioning units.

For state law basis, see [Va. Code §58.1-3504\(B\)](#).

Sec. 9-14. Exemption of certain farm animals from personal property taxation.

A. Purpose. The purpose of this section is to establish in the County, in accordance with the authority contained in [Va. Code §58.1-3505](#) an exemption from personal property taxation for certain farm animals.

B. Definitions. Under the provisions of this section, the following definitions of terms, words and phrases shall apply:

Agricultural production for market. Farming operations to raise, harvest and sell agricultural commodities for a profit.

Commissioner of the Revenue. The Commissioner of the Revenue of the County or any of his authorized deputies or agents.

County. Campbell County, Virginia.

Exemption. Exemption from County personal property tax according to the provisions of this section.

Farm animals. Cattle, sheep, goats, hogs, poultry, horses, mules, and other kindred animals used in agricultural production or market, including privately owned pleasure horses and ponies.

Owner. That person liable for personal property taxation having legal title to the farm animals.

Tax year. The annual period from January 1 through the following December 31, inclusive, for which the exemption is claimed.

C. Tax exemption for certain farm animals. All farm animals situated in the County and returnable and reportable for the purpose of County personal property taxation as of January 1 of each year shall be exempt from such taxation.

D. Effective date. This section shall be effective for the tax year commencing January 1, 1978, and for each tax year thereafter.

For state law authority, see [Va. Code §58.1-3505](#).

Sec. 9-14.01. Exemption of certain farm machinery or farm equipment from personal property taxation.

A. Purpose. The purpose of this section is to establish in the County, in accordance with the authority contained in [Va. Code §58.1-3505](#) an exemption from personal property taxation for certain farm machinery or farm equipment.

B. Definitions. The definitions set forth in subsection (B) of [§9-14](#) of this Code, with the exception of “Farm animals” and “Owner,” are hereby incorporated by reference as a part of this section. In addition, the following definition of terms, words and phrases shall apply in this section:

Farm machinery or farm equipment. Agricultural implements, farm tractors, or other types of farm machinery or equipment used in farming operations, which term shall be limited to the following classifications:

1. Farm machinery and farm implements, which shall include (i) equipment and machinery used by farm wineries as defined in [Va. Code §4.1-100](#) in the production of wine; (ii) equipment and machinery used by a nursery as defined in [Va. Code §3.2-3800](#) for the production of horticultural products; and (iii) any farm tractor as defined in [Va. Code §46.2-100](#), regardless of whether such farm tractor is used exclusively for agricultural purposes, as set forth in [Va. Code §58.1-3505\(A\)\(8\)](#); and

2. Farm machinery designed solely for the planting, production or harvesting of a single product or commodity, as set forth in [Va. Code §58.1-3505\(A\)\(10\)](#).

3. Farm machinery and farm implements, other than the farm machinery and farm implements described in subsections (B)(1) and (B)(2) above, which shall include equipment and machinery used for forest harvesting and silvicultural activities, as set forth in [Va. Code §58.1-3505\(A\)\(10\)](#).

4. Farm machinery, farm equipment, and farm implements, other than the farm machinery and farm implements described in subsections (B)(1), (B)(2), and (B)(3) above, which are used by an indoor, closed, controlled-environment commercial agricultural facility, including property described in subdivisions 8(a) and 8(a) of [Va. Code §58.1-609.2](#), used for the production of agricultural products. For purposes of this subdivision, “indoor, closed, controlled-environment commercial agricultural facility” shall include indoor vertical farming or a greenhouse.

Owner. That person having legal title to the farm machinery or farm equipment and liable for personal property taxation, or that person having a leasehold on such farm machinery or farm equipment and liable under the terms of the lease for personal property taxation.

C. Tax exemption for certain farm machinery or farm equipment. Farm machinery or farm equipment, as defined in subsection (B) hereof, situated in the County and returnable and reportable for the purpose of County personal property taxation as of January 1 of each year shall be exempt from such taxation.

D. Effective date. This section shall be effective for the tax year commencing January 1, 2004, and for each tax year thereafter.

For state law authority, see [Va. Code §58.1-3505](#).

Sec. 9-14.02. Apportioned vehicles.

The assessment of motor vehicles, travel trailers, boats, or airplanes operating over interstate routes, in the rendition of a common, contract, or other private carrier service which are subject to property taxation in any other state on the basis of an apportioned assessment, shall be apportioned in the same percentage as the total number of miles traveled in the Commonwealth by such vehicle bears to the total number of miles traveled by such vehicle. Any taxpayer claiming an apportioned assessment shall file a return by April 1 of each year providing an estimate of the apportionment percentage for the current year. If the taxpayer fails to provide a return, the Commissioner of the Revenue shall apply the apportionment percentage for the vehicle from the last tax year, or use such other method as to provide a reasonable apportionment estimate. The Commissioner of the Revenue shall apply the apportionment percentage selected to the taxable amount due, which percentage may be corrected by the Commissioner pursuant to the terms of [Va. Code §58.1-3981](#) at the time of the filing of the next year's return.

For state law authority, see [Va. Code §58.1-3511](#); [Va. Code §58.1-3518](#); [Va. Code §58.1-3981](#).

Sec. 9-14.03. Exemption of Motor Vehicles Owned or Leased by Volunteer Emergency Medical Services Agency or Volunteer Fire Department.

There is hereby declared to be a separate classification of personal property consisting of One (1) Motor vehicle (i) owned and regularly used by a member of any of the volunteer emergency medical services agency listed in [Campbell Code §10-60](#) or a member of any volunteer fire department agency listed in [Campbell Code §10-6](#) or (ii) leased and regularly used by a member of a volunteer emergency medical services agency listed in [Campbell Code §10-60](#) or volunteer fire department listed in [Campbell Code §10-6](#) if the member is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. The personal property taxation rate on such one (1) vehicle owned or leased by such member and regularly used by such member shall be set to 0.00%. To receive the classification benefit of this section of this Code the member shall furnish the Commissioner of Revenue with a certification by the chief of the volunteer emergency medical services agency or volunteer fire department, that the volunteer is an member of the volunteer emergency medical services agency or fire department who regularly performs duties for the emergency medical services agency or fire department, and that the motor vehicle is identified as regularly used for such purpose; however, if a volunteer meets the definition of "emergency medical services personnel" in [Va. Code § 32.1-111.1](#) or volunteer fire department member and another member meeting the same definitions are members of the same household, that household shall be allowed no more than two (2) special classifications under this section of this Code. The certification shall be submitted by January 31 of each year to the Commissioner of Revenue; however, the Commissioner of Revenue shall be authorized, in her discretion, and for good cause shown and without fault on the part of the member, to accept a certification after the January 31 deadline.

For state law authority, see [Va. Code §58.1-3506\(A\)\(15\)](#).

Article VII – A. Assessment of New Buildings Substantially Completed.

Sec. 9-14.1. Assessment of new buildings substantially completed.

A. All new buildings substantially completed or fit for use and occupancy prior to November 1 of the year of completion shall be assessed when so completed or fit for use and occupancy and the Commissioner of the Revenue shall enter in the books the fair market value of such building.

B. No partial assessment as provided herein shall become effective until information as to the date and amount of such assessment is recorded in the Treasurer’s Office and made available for public inspection.

C. The total tax on any such new building for that year shall be the sum of (i) the tax upon the assessment of the completed building, computed according to the ratio which the portion of the year such building is substantially completed or fit for use and occupancy bears to the entire year, and (ii) the tax upon the assessment of such new building as it existed on January 1 of that assessment year, computed according to the ratio which the portion of the year such building was not substantially complete or fit for use and occupancy bears to the entire year

D. With respect to any assessment made under this section after September 1 of any year, the penalty for nonpayment by December 5 shall be extended to February 5 of the succeeding year.

For state law authority, see [Va. Code §58.1-3292](#).

Article VII – B. Other Exemptions, Credits, Partial Abatement, Apportionments of Real Estate Tax.

Sec. 9-14.2. Abatement of levies on buildings razed, destroyed or damaged by fortuitous happenings; exceptions.

A. Levies on buildings which are (i) razed, or (ii) destroyed or damaged by a fortuitous happening beyond the control of the owner shall be abated in accordance with this section. The tax on such razed, destroyed or damaged building is computed according to the ratio which the portion of the year the building was fit for use, occupancy, and enjoyment bears to the entire year.

B. No such abatement shall be allowed if the destruction or damage to such building shall decrease the value thereof by less than five hundred dollars (\$500.00). Also, no abatement shall be allowed unless the destruction or damage renders the building unfit for use and occupancy for thirty (30) days or more during the calendar year.

C. Application for such abatement shall be made by or on behalf of the owner of the building within six (6) months of the date on which the building was razed, destroyed, or damaged.

For state law authority, see [Va. Code §58.1-3222](#).

Sec. 9-14.3. Partial exemption for certain rehabilitated, renovated or replacement commercial or industrial structures.

A. Real estate on which any structure or other improvement no less than twenty years of age is located and which has undergone substantial rehabilitation or renovation for commercial or industrial use shall be partially exempted from taxation subject to the conditions and restrictions set forth in this section. For the purposes of this section, real estate shall be deemed to have undergone substantial rehabilitation or renovation for commercial or industrial use when an existing structure or other improvement which is no less than twenty years old has been so improved as to increase the assessed value of the structure by no less than forty percent (40%) without increasing the total square footage of such structure by more than fifteen percent (15%). Total replacement of a structure shall not qualify for an exemption.

B. The partial tax exemption shall be an amount equal to the increase in base value resulting from the rehabilitation or renovation of the commercial or industrial structure as determined by the Campbell County Real Estate Assessor. The base value of the structure is the assessed value of any structure covered by this section prior to the commencement of rehabilitation or renovation work, as determined by the County Assessor upon receipt of an eligible application for rehabilitated or renovated real estate tax exemption and after a physical inspection of the property by an appraiser from the County Real Estate Office, employing usual and customary methods of assessing real estate. If any work has been started prior to the initial inspection, the base value shall include such work and will reflect the market value of the structure as of the date of the first inspection. Once the rehabilitation or renovation is complete, the owner of the property shall notify the County Assessor in writing to request a second physical inspection of the property for determination of the amount of increase in value, if any. If the structure qualifies for the exemption, it shall commence on January 1 of the year following completion of the rehabilitation and shall run with the real estate for a period of five (5) years. Prior to a determination that the structure qualifies for an exemption under the terms of this section, the owner of the property shall continue to be subject to taxation upon the full value of the property. After the expiration of the said five (5) year period the real estate tax shall be based on the full amount of the assessment then in effect.

C. Nothing in this section shall be construed as to permit the Commissioner of the Revenue to list upon the land book any reduced value due to the exemption provided in subsection B.

D. Any person seeking the tax exemption provided by this section shall file an application with the office of the Real Estate Assessor before any work is started. Applications may be obtained from the County Real Estate Office, are effective for a period of two (2) years from the date of filing, and no extensions will be granted. A fee of one hundred dollars (\$100.00) for processing an application requesting such exemption shall be collected by the Treasurer for those applicants who cannot demonstrate that they have already obtained a tax exemption pursuant to a town ordinance substantially similar to this Section. No property shall be eligible for such exemption unless the appropriate building permits have been acquired and the Real Estate Assessor has verified that the rehabilitation or renovation indicated on the application has been completed.

E. The property must at all times be in compliance with all codes applicable to property in Campbell County, including but not limited to zoning, building, and fire. Failure to correct any violation within the required time as provided by the appropriate County official will void the remainder of the exemption. If a structure is damaged or destroyed and found to be uninhabitable, the exemption will terminate. No exemption shall be granted if access to the entire property is denied to the representative of the County Assessor's Office. Only one exemption may be active for any one parcel at a given time.

For state law authority, see [Va. Code §58.1-3221](#).

Sec. 9-14.4. Exemptions from taxes on property for disabled veterans.

A. The real property, including the joint real property of husband and wife, of any veteran who has been rated by the U.S. Department of Veterans Affairs or its successor agency pursuant to federal law to have a 100 percent (100%) service-connected, permanent, and total disability, and who occupies the real property as his principal place of residence, shall be exempt from taxation. If the veteran's disability rating occurs after January 1, 2011, and he has a qualified primary residence on the date of the rating, then the exemption for him under this section begins on the date of such rating. However, Campbell County shall not be liable for any interest on any refund due to the veteran for taxes paid prior to the veteran's filing of the affidavit or written statement required by [Va. Code §58.1-3219.6](#). If the qualified veteran acquired the property after January 1, 2011, then the exemption shall begin on the date of acquisition, and the previous owner may be entitled to a refund for a pro rata portion of real property taxes paid pursuant to [Va. Code §58.1-3360](#).

B. The surviving spouse of a veteran eligible for the exemption set forth in this section shall also qualify for the exemption, so long as the death of the veteran occurred on or after January 1, 2011, and the surviving spouse does not remarry. The exemption applies without any restriction on the spouse's moving to a different principal place of residence.

C. The exemption from real property taxes shall include the qualifying dwelling pursuant to this section and the land, not exceeding one (1) acre, upon which it is situated. If the veteran owns a house that is his residence, including a manufactured home as defined in [Va. Code §46.2-100](#) whether or not the wheels and other equipment previously used for mobility have been removed, such house or manufactured home shall be exempt even if the veteran does not own the land on which the house or manufactured home is located. If such land is not owned by the veteran, then the land is not exempt. A real property improvement other than a dwelling, including the land upon which such improvement is situated, made to such one acre exempt from taxation pursuant to this subsection shall also be exempt from taxation so long as the principal use of the improvement is (i) to house or cover motor vehicles or household goods and personal effects as classified in subdivision (A)(14) of [Va. Code §58.1-3503](#) and as listed in [Va. Code §58.1-3504](#) and (ii) for other than a business purpose.

D. For purposes of this exemption, real property of any veteran includes real property (i) held by a veteran alone or in conjunction with the veteran's spouse as tenant or tenants for life or joint lives, (ii) held in a revocable *inter vivos* trust over which the veteran or the veteran and his spouse hold the power of revocation, or (iii) held in an irrevocable trust under which a veteran alone

or in conjunction with his spouse possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support. The term does not include any interest held under a leasehold or term of years.

The exemption for a surviving spouse under subsection (B) includes real property (A) held by the veteran's spouse as tenant for life, (B) held in a revocable *inter vivos* trust over which the surviving spouse holds the power of revocation, or (C) held in an irrevocable trust under which the surviving spouse possesses a life estate or enjoys a continuing right of use or support. The exemption does not apply to any interest held under a leasehold or term of years.

E.

1. In the event that (i) a person is entitled to an exemption under this section by virtue of holding the property in any of the three ways set forth in subsection (D) and (ii) one or more other persons have an ownership interest in the property that permits them to occupy the property, then the tax exemption for the property that otherwise would have been provided shall be prorated by multiplying the amount of the exemption by a fraction that has as a numerator the number of people who are qualified for the exemption pursuant to this section and has as a denominator the total number of all people having an ownership interest that permits them to occupy the property.

2. In the event that the primary residence is jointly owned by two or more individuals, not all of whom qualify for the exemption pursuant to subsection (A) or (B), and no person is entitled to the exemption under this section by virtue of holding the property in any of the three ways set forth in subsection (D), then the exemption shall be prorated by multiplying the amount of the exemption by a fraction that has as a numerator the percentage of ownership interest in the dwelling held by all such joint owners who qualify for the exemption pursuant to subsections (A) and (B), and as a denominator, 100 percent (100%).

For state law authority, see [Va. Code §58.1-3219.5](#).

Sec. 9-14.5. Exemptions from taxes on property for surviving spouses of members of the armed forces killed in action.

A. The real property described in subsection (B) of the surviving spouse (i) of any member of the armed forces of the United States who died in the line of duty as determined under a Line of Duty determination by the U.S. Department of Defense and (ii) who occupies the real property as his principal place of residence shall be exempt from taxation. However, Campbell County shall not be liable for any interest on any refund due to the surviving spouse for taxes paid prior to the surviving spouse's filing of the affidavit or written statement required by [Va. Code §58.1-3219.10](#). If the surviving spouse acquired the property after January 1, 2015, then the exemption shall begin on the date of acquisition, and the previous owner may be entitled to a refund for a pro rata portion of real property taxes paid pursuant to [Va. Code §58.1-3360](#).

B. Those dwellings in Campbell County with assessed values in the most recently ended tax year that are not in excess of the average assessed value for such year of a dwelling situated on property that is zoned as single family residential shall qualify for a total exemption from real property taxes under this section. If the value of a dwelling is in excess of the average assessed value as described in this subsection, then only that portion of the assessed value in excess of the average

assessed value shall be subject to real property taxes, and the portion of the assessed value that is not in excess of the average assessed value shall be exempt from real property taxes. Single family homes, condominiums, town homes, manufactured homes as defined in [Va. Code §46.2-100](#) or not the wheels and other equipment previously used for mobility have been removed, and other types of dwellings of surviving spouses, whether or not the land on which the single family home, condominium, town home, manufactured home, or other type of dwelling of a surviving spouse is located is owned by someone other than the surviving spouse, that (i) meet this requirement and (ii) are occupied by such persons as their principal place of residence shall qualify for the real property tax exemption. If the land on which the single family home, condominium, town home, manufactured home, or other type of dwelling is located is not owned by the surviving spouse, then the land is not exempt.

For purposes of determining whether a dwelling, or a portion of its value, is exempt from county real property taxes, the average assessed value shall be such average for all dwellings located within the county that are situated on property zoned as single family residential.

C. The surviving spouse of a member of the armed forces who died in the line of duty shall qualify for the exemption so long as the surviving spouse does not remarry. The exemption applies without any restriction on the spouse's moving to a different principal place of residence.

D. The exemption from real property taxes shall include (i) the qualifying dwelling, or the portion of the value of such dwelling and land that qualifies for the exemption pursuant to subsection (B), and (ii) except land not owned by the surviving spouse, the land, not exceeding one acre, upon which it is situated. A real property improvement other than a dwelling, including the land upon which such improvement is situated, made to such one acre or greater number of acres exempt from taxation pursuant to this subsection shall also be exempt from taxation so long as the principal use of the improvement is (i) to house or cover motor vehicles or household goods and personal effects as classified in subdivision (A)(14) of [Va. Code §58.1-3503](#) and as listed in [Va. Code §58.1-3504](#) and (ii) for other than a business purpose.

E. For purposes of this exemption, real property of any surviving spouse of a member of the armed forces killed in action includes real property (i) held by a surviving spouse as a tenant for life, (ii) held in a revocable *inter vivos* trust over which the surviving spouse holds the power of revocation, or (iii) held in an irrevocable trust under which the surviving spouse possesses a life estate or enjoys a continuing right of use or support. The term does not include any interest held under a leasehold or term of years.

F.

1. In the event that (i) a surviving spouse is entitled to an exemption under this section by virtue of holding the property in any of the three ways set forth in subsection (e) and (ii) one or more other persons have an ownership interest in the property that permits them to occupy the property, then the tax exemption for the property that otherwise would have been provided shall be prorated by multiplying the amount of the exemption by a fraction that has 1 as a numerator and has as a denominator the total number of all people having an ownership interest that permits them to occupy the property.

2. In the event that the principal residence is jointly owned by two (2) or more individuals including the surviving spouse, and no person is entitled to the exemption under

this section by virtue of holding the property in any of the three ways set forth in subsection (e), then the exemption shall be prorated by multiplying the amount of the exemption by a fraction that has as a numerator the percentage of ownership interest in the dwelling held by the surviving spouse, and as a denominator, 100 percent (100%).

For state law authority, see [Va. Code §58.1-3219.9](#).

Sec. 9-14.6. Exemptions from taxes on property for surviving spouses of law-enforcement officers, firefighters, search and rescue personnel, or emergency medical services personnel killed in the line of duty.

A. The real property described in subsection (B) of the surviving spouse (i) of any full time or volunteer law-enforcement officer, firefighter, search and rescue personnel, or emergency medical services personnel who was killed in the line of duty, and (ii) who occupies the real property as his principal place of residence shall be exempt from taxation. However, Campbell County shall not be liable for any interest on any refund due to the surviving spouse for taxes paid prior to the surviving spouse's filing of the affidavit or written statement required by [Va. Code §58.1-3219.15](#). If the surviving spouse acquired the property after January 1, 2017, then the exemption shall begin on the date of acquisition, and the previous owner may be entitled to a refund for a pro rata portion of real property taxes paid pursuant to [Va. Code §58.1-3360](#).

B. Those dwellings in Campbell County with assessed values in the most recently ended tax year that are not in excess of the average assessed value for such year of a dwelling situated on property that is zoned as single family residential shall qualify for a total exemption from real property taxes under this section. If the value of a dwelling is in excess of the average assessed value as described in this subsection, then only that portion of the assessed value in excess of the average assessed value shall be subject to real property taxes, and the portion of the assessed value that is not in excess of the average assessed value shall be exempt from real property taxes. Single family homes, condominiums, town homes, manufactured homes as defined in [Va. Code §46.2-100](#) or not the wheels and other equipment previously used for mobility have been removed, and other types of dwellings of surviving spouses, whether or not the land on which the single family home, condominium, town home, manufactured home, or other type of dwelling of a surviving spouse is located is owned by someone other than the surviving spouse, that (i) meet this requirement and (ii) are occupied by such persons as their principal place of residence shall qualify for the real property tax exemption. If the land on which the single-family home, condominium, town home, manufactured home, or other type of dwelling is located is not owned by the surviving spouse, then the land is not exempt.

For purposes of determining whether a dwelling, or a portion of its value, is exempt from county real property taxes, the average assessed value shall be such average for all dwellings located within the county that are situated on property zoned as single family residential.

C. The surviving spouse of the individual who died in the line of duty shall qualify for the exemption so long as the surviving spouse does not remarry. The exemption applies without any restriction on the spouse's moving to a different principal place of residence.

D. The exemption from real property taxes shall include (i) the qualifying dwelling, or the portion of the value of such dwelling and land that qualifies for the exemption pursuant to subsection (B), and (ii) except land not owned by the surviving spouse, the land, not exceeding one

acre, upon which it is situated. A real property improvement other than a dwelling, including the land upon which such improvement is situated, made to such one acre or greater number of acres exempt from taxation pursuant to this subsection shall also be exempt from taxation so long as the principal use of the improvement is (i) to house or cover motor vehicles or household goods and personal effects as classified in subdivision (A)(14) of [Va. Code §58.1-3503](#) and as listed in [Va. Code §58.1-3504](#) and (ii) for other than a business purpose.

E. For purposes of this exemption, real property of any surviving spouse of the individual who died in the line of duty includes real property (i) held by a surviving spouse as a tenant for life, (ii) held in a revocable *inter vivos* trust over which the surviving spouse holds the power of revocation, or (iii) held in an irrevocable trust under which the surviving spouse possesses a life estate or enjoys a continuing right of use or support. The term does not include any interest held under a leasehold or term of years.

Article VIII. Pollution Control Equipment.

Sec. 9-15. Exemption from taxation.

A. Certified pollution control equipment and facilities, as defined herein, are hereby declared to be a separate class of property and such property shall constitute a classification for local taxation separate from other such classification of real or personal property. Certified pollution control equipment and facilities shall be exempt from state and local taxation pursuant to [Article X, Section 6\(d\) of the Constitution of Virginia](#).

B. Any solar facility installed pursuant to subsections (A) or (B) of [Va. Code §15.2-2288.7](#) with a nameplate rated electrical generating capacity measured in direct current kilowatts of not more than 25 kilowatts is hereby declared to be a separate class of property and shall constitute a classification for local taxation separate from other classifications of real or personal property. Such facilities shall be wholly exempt from local taxation.

C. Certified recycling equipment, facilities, or devices, as defined herein, are hereby declared to be a separate class of property and shall constitute a classification for local taxation separate from other classifications of real or personal property. Such facilities shall be wholly exempt from local taxation.

D. As used in this section:

Certified pollution control equipment and facilities means any property, including real or personal property, equipment, facilities or devices, used primarily for the purpose of abating or preventing pollution of the atmosphere or waters of the Commonwealth and which the state certifying authority or subdivision certifying authority having jurisdiction with respect to such property has certified to the State Department of Taxation and the Commissioner of the Revenue as having been constructed, reconstructed, erected, or acquired in conformity with the State program or requirements for abatement or control of water or atmospheric pollution or contamination, except that in the case of equipment, facilities, devices, or other property intended for use by any political subdivision in conjunction with the operation of its water, wastewater, stormwater, or solid waste management facilities or systems including property that may be financed pursuant to Chapter 22 of Title 62.1, the state certifying authority or subdivision certifying authority having jurisdiction with respect to

such property shall, upon the request of the political subdivision, make such certification prospectively for property to be constructed, reconstructed, erected, or acquired for such purposes. Such property shall include, but is not limited to, any equipment used to grind, chip, or mulch trees, tree stumps, underbrush, and other vegetative cover for reuse as mulch, compost, landfill gas, synthetic or natural gas recovered from waste or other fuel, and equipment used in collecting, processing, and distributing, or generating electricity from, landfill gas or synthetic or natural gas recovered from waste, whether or not such property has been certified to the Department of Taxation by a state certifying authority or subdivision certifying authority. Such property shall include solar energy equipment, facilities, or devices owned or operated by a business that collect, generate, transfer, or store thermal or electric energy whether or not such property has been certified to the Department of Taxation by a state certifying authority or subdivision certifying authority. For solar photovoltaic (electric energy) systems, see additional limitations found in [Va. Code §58.1-3660](#). Such property shall also include energy storage systems, whether or not such property has been certified to the Department of Taxation by a state certifying authority or subdivision certifying authority. All such property as described in this definition shall not include the land on which such equipment or facilities are located.

Certified recycling equipment, facilities, or devices means machinery and equipment which is certified by the Department of Environmental Quality as integral to the recycling process and for use primarily for the purpose of abating or preventing pollution of the atmosphere or waters of the Commonwealth, and used in manufacturing facilities or plant units which manufacture, process, compound, or produce for sale recyclable items of tangible personal property at fixed locations in the Commonwealth.

Energy storage system means equipment, facilities, or devices that are capable of absorbing energy, storing it for a period of time, and redelivering that energy after it has been stored.

State certifying authority means the State Water Control Board or the Virginia Department of Health, for water pollution; the State Air Pollution Control Board, for air pollution; the Department of Mines, Minerals and Energy, for solar energy projects, energy storage systems, and for coal, oil and gas production, including gas, natural gas, and coalbed methane gas; the Virginia Waste Management Board, for waste disposal facilities, natural gas recovered from waste facilities, and landfill gas production facilities, the Department of Environmental Quality for recycling equipment, facilities, or devices, and shall include any interstate agency authorized to act in place of a certifying authority of the State.

Subdivision certifying authority means the body of a political subdivision responsible for administering the political subdivision's water, wastewater, stormwater, or solid waste management facilities or systems. A subdivision certifying authority may only certify property pursuant to this section if the property being certified is equipment, facilities, devices, or other property intended for use by the political subdivision in conjunction with operation of its water, wastewater, stormwater, or solid waste management facilities or systems. If property is certified by a subdivision certifying authority, it shall not be required to be certified by a state certifying authority.

- E. For solar photovoltaic (electric energy) systems, this exemption applies only to:

1. projects equaling 20 megawatts or less, as measured in alternating current (AC) generation capacity, for which an initial interconnection request form has been filed with an electric utility or a regional transmission organization on or before December 31, 2018;
2. projects equaling 20 megawatts or less, as measured in alternating current (AC) generation capacity, that serve any of the public institutions of higher education listed in [Va. Code § 23.1-100](#) or any private college as defined in [Va. Code § 23.1-105](#);
3. 80 percent of the assessed value of projects for which an initial interconnection request form has been filed with an electric utility or a regional transmission organization
 - i. between January 1, 2015, and June 30, 2018, for projects greater than 20 megawatts or
 - ii. on or after July 1, 2018, for projects greater than 20 megawatts and less than 150 megawatts, as measured in alternating current (AC) generation capacity, and that are first in service on or after January 1, 2017;
4. projects equaling five megawatts or less, as measured in alternating current (AC) generation capacity, for which an initial interconnection request form has been filed with an electric utility or a regional transmission organization on or after January 1, 2019; and
5. 80 percent of the assessed value of all other projects equaling more than five megawatts and less than 150 megawatts, as measured in alternating current (AC) generation capacity for which an initial interconnection request form has been filed with an electric utility or a regional transmission organization on or after January 1, 2019.

F. The exemption for solar photovoltaic (electric energy) projects greater than five megawatts, as measured in alternating current (AC) generation capacity, shall not apply to any such project unless an application has been filed with the County for the project before July 1, 2030, regardless of whether the County assesses a revenue share on such project pursuant to the provisions of [Va. Code § 58.1-2636](#). If the County adopts an energy revenue share ordinance under [Va. Code § 58.1-2636](#), the exemption for solar photovoltaic (electric energy) projects greater than five megawatts, as measured in alternating current (AC) generation capacity, shall be 100 percent of the assessed value. If the County does not adopt an energy revenue share ordinance under [Va. Code § 58.1-2636](#), the exemption for solar photovoltaic (electric energy) projects greater than five megawatts, as measured in alternating current (AC) generation capacity, for which an initial interconnection request form has been filed with an electric utility or a regional transmission organization, shall be 80 percent of the assessed value when an application has been filed with the County prior to July 1, 2030. For purposes of this subsection, “application has been filed with the County” means an applicant has filed an application for a zoning confirmation from the County for a by-right use or an application for land use approval under [Chapter 22](#) of this Code to include an application for a conditional use permit, special use permit, special exception, or other application.

G. For pollution control equipment and facilities certified by the Virginia Department of Health, this exemption applies only to onsite sewage systems that serve ten (10) or more households,

use nitrogen-reducing processes and technology, and are constructed, wholly or partially, with public funds.

H. Notwithstanding any provision to the contrary, for any solar photovoltaic project described in clauses (iii) and (v) of subsection (C) for which an initial interconnection request form has been filed with an electric utility or a regional transmission organization on or after January 1, 2019, the amount of the exemption shall be as follows: 80 percent of the assessed value in the first five years in service after commencement of commercial operation, 70 percent of the assessed value in the second five years in service, and 60 percent of the assessed value for all remaining years in service.

I. Notwithstanding any provision to the contrary, the exemption for energy storage systems provided under this section (i) shall apply only to projects greater than five megawatts and less than 150 megawatts, as measured in alternating current (AC) storage capacity, and (ii) shall be in the following amounts: 80 percent of the assessed value in the first five years of service after commencement of commercial operation, 70 percent of the assessed value in the second five years in service, and 60 percent of the assessed value for all remaining years in service.

J. The exemption for energy storage systems greater than five megawatts, as measured in alternating current (AC) storage capacity, shall not apply to any such project unless an application has been filed with the County for the project before July 1, 2030, regardless of whether the County assesses a revenue share on such project pursuant to [Va. Code § 58.1-2636](#). If the County adopts an energy revenue share ordinance under [Va. Code § 58.1-2636](#), the exemption for energy storage systems greater than five megawatts, as measured in alternating current (AC) storage capacity, shall be 100 percent of the assessed value. If the County does not adopt an energy revenue share ordinance under [Va. Code § 58.1-2636](#), the exemption for energy storage systems greater than five (5) megawatts, as measured in alternating current (AC) storage capacity, shall be as set out in subsection (G) when an application has been filed with the County prior to July 1, 2030. For purposes of this subsection, “application has been filed with the County” means an applicant has filed an application for a zoning confirmation from the County for a by-right use or an application for land use approval under [Chapter 22](#) of this Code to include an application for a conditional use permit, special use permit, special exception, or other application.

For state law authority, see [Va. Code §58.1-3660](#) & [§58.1-3661](#).

Editor’s Note: As of the date of most recent amendment to this Code, the County has not adopted an energy revenue share ordinance under [Va. Code § 58.1-2636](#).

Article IX. Bank Franchise Tax.

Sec. 9-16. Imposed; effective date.

A. A bank franchise tax is hereby imposed on all banks located in the County, outside any incorporated town therein, in the amount of eighty percent (80%) of the state rate of taxation for each one hundred dollars (\$100.00) of net capital of the bank so located in the County outside the corporate limits of any town therein. The State rate of taxation is figured in accordance with the

provisions of Chapter 12 of Title 58.1 of the Code of Virginia of 1950. If such bank also has offices that are located outside the County or within the corporate limits of any town therein, the tax shall be apportioned as provided in subsection (B) of this section.

B. If any bank subject to taxation under this article has offices located in two or more political subdivisions, which includes cities, towns and counties, the tax imposed by this article shall be imposed on only such proportion of the taxable value of the net capital of such bank, as that term is defined in [Va. Code §58.1-1205](#), as amended, as the total deposits of such bank or offices located inside the County but outside the corporate limits of any town therein, bears to total deposits as of the end of the preceding year. For the purposes of this section offices located within an incorporated town shall be deemed not within the county where such banks are located.

C. This article shall be effective retroactively to January 1, 1980, and shall remain in full force and effect until repealed by the Campbell County Board of Supervisors or superseded by the General Assembly.

For state law authority, see [Va. Code §58.1-1210](#) and [§58.1-1211](#). For state law definition of “bank,” see [Va. Code §58.1-1201](#). For state law prescribing credit against state tax for amounts of franchise tax paid to localities, see [Va. Code §58.1-1213](#).

Article X. Disposition of Unclaimed Personal Property.

Sec. 9-17. Disposition of unclaimed personal property in possession of Sheriff.

A. The Sheriff of Campbell County is hereby authorized to offer for (i) public sale, in accordance with the provisions of this section and of [Va. Code §15.2-1719](#) or (ii) the retention for use by the law-enforcement agency of any unclaimed personal property which has been in the possession of the Sheriff’s Department and unclaimed for a period of more than sixty (60) days, after payment of a reasonable storage fee to the Sheriff. No storage fee shall be charged or accounted for if such property has been stored by and is to be retained by the Sheriff’s Office.

B. As used in this section, “unclaimed personal property” shall be any personal property belonging to another which has been acquired by the Sheriff or any of his deputies pursuant to his duties, which is not needed in any criminal prosecution, which has not been claimed by its rightful owner and which the State Treasurer has indicated will be declined if remitted under the Uniform Disposition of Unclaimed Property Act ([Va. Code §55.1-2500 et seq.](#))

C. Prior to the sale or retention for use by the law-enforcement agency of any unclaimed item the Sheriff or his duly authorized agents shall make reasonable attempts to notify the rightful owner of the property, obtain from the Commonwealth’s Attorney in writing a statement advising that the item is not needed in any criminal prosecution, and cause to be published in a newspaper of general circulation in Campbell County once a week for two (2) successive weeks, notice that there will be a public display and sale of unclaimed personal property. Such property, including property selected for retention by the law-enforcement agency, shall be described generally in the notice,

together with the date, time and place of the sale and shall be made available for public viewing at the sale.

D. Due diligence in making reasonable attempts to notify the rightful owner of the property, as required by subsection (c) of this section, shall include, but not be limited to, the mailing of a letter by first-class mail to the last known address of the owner as indicated on any records, tag, label or the like attached to the property in the possession of the Sheriff.

E. The Sheriff or his duly authorized agents shall pay from the proceeds of sale the costs of advertisement, removal, storage, investigation as to ownership and liens, and notice of sale. The balance of the funds shall be held by the Sheriff for the owner and paid to the owner upon satisfactory proof of ownership. Any unclaimed item retained for use by the law-enforcement agency shall become the property of Campbell County and shall be retained only if, in the opinion of the Sheriff, there is a legitimate use for the property by the law-enforcement agency and that retention of the item is a more economical alternative than purchase of a similar or equivalent item.

F. If no claim has been made by the owner for the property or proceeds of such sale within sixty (60) days of the sale, the remaining funds shall be deposited in the General Fund of Campbell County and the retained property may be placed into use by the law-enforcement agency.

G. Any owner of property sold as unclaimed property under this section shall be entitled to apply to the County within three (3) years from the date of the sale and, if timely application is made therefor and satisfactory proof of ownership of the funds or property is made, the County shall pay the remaining proceeds of the sale or return the property to the owner without interest or other charges or compensation. No claim shall be made nor any suit, action or proceeding be instituted for the recovery of such funds or property after three (3) years from the date of the sale.

For state law authority, see [Va. Code §15.2-1719](#). See also [Va. Code §55.1-2500 et seq.](#)

Cross references: For sections regarding sale of personal property found in unattended/abandoned vehicles and disposition of unclaimed bicycles and mopeds, see [Chapter 15](#) of this Code.

[Sec. 9-18. Disposal of unclaimed firearms or other weapons in possession of Sheriff.](#)

A. The Sheriff of Campbell County is hereby authorized to destroy unclaimed firearms and other weapons which have been in the possession of law-enforcement agencies for a period of more than 120 days.

B. For the purposes of this section, “unclaimed firearms and other weapons” means any firearm or other weapon belonging to another which has been acquired by a law-enforcement officer pursuant to his duties, which is not needed in any criminal prosecution, which has not been claimed by its rightful owner and which the State Treasurer has indicated will be declined if remitted under the Uniform Disposition of Unclaimed Property Act ([Va. Code §55.1-2500 et seq.](#)).

C. At the discretion of the Sheriff, or his duly authorized agent, unclaimed firearms and other weapons may be destroyed by any means which renders the firearms and other weapons permanently inoperable. Prior to the destruction of such firearms and other weapons, the Sheriff or

his duly authorized agent shall comply with the notice provision contained in [§9-17](#) of this Code and in [Va. Code §15.2-1719](#).

D. In lieu of destroying any such unclaimed firearm, the Sheriff may donate the firearm to the Department of Forensic Science, upon agreement of that Department.

For state law authority, see [Va. Code §15.2-1721](#).

Article XI.

Transient Occupancy Tax

Section 9-19. Transient occupancy tax levied; definitions.

There is hereby imposed and levied by the County on each transient a tax equivalent to two percent (2%) of the total price paid by the customer for the use or possession of the room or space occupied in a retail sale in or concerning any room or space in accommodations, as defined herein.

“*Accommodations*” shall mean any room or rooms, lodgings, or accommodations in any hotel, motel, inn, tourist camp, tourist cabin, camping grounds, club, short term rental, or any other place in which rooms, lodging, space, or accommodations are regularly furnished to transients for a consideration. “Accommodations” does not include rooms or space offered by a person in the business of providing conference rooms, meeting space, or event space if the person does not also offer rooms available for overnight sleeping.

“*Accommodations fee*” means the same as such term is defined in [Va. Code §58.1-602](#).

“*Accommodations intermediary*” means the same as such term is defined in [Va. Code §58.1-602](#).

“*Accommodations provider*” means the same as such term is defined in [Va. Code §58.1-602](#).

“*Discount room charge*” means the same as such term is defined in [Va. Code §58.1-602](#).

“*Retail sale*” means a sale to any person for any purpose other than for resale.

“*Room charge*” means the same as such term is defined in [Va. Code §58.1-602](#).

“*Transient*” shall mean any person who, for a period of not more than thirty (30) consecutive days, either at his own expense, or at the expense of another, obtains accommodations as defined herein.

For state law authority, see [Va. Code §58.1-3819](#), [§58.1-3818.8](#), and [§58.1-602](#).

Section 9-19.1. Scope of transient occupancy tax.

A. The transient occupancy tax imposed pursuant to the authority of this article shall be imposed only for the use or possession of any room or space that is suitable or intended for occupancy by transients for dwelling, lodging, or sleeping purposes.

B. For any retail sale of accommodations not facilitated by an accommodations intermediary, the accommodations provider shall collect the tax imposed pursuant to this article, computed on the total price paid for the use or possession of the accommodations, and shall remit the same to the County and shall be liable for the same.

C. For any retail sale of accommodations facilitated by an accommodations intermediary, the accommodations intermediary shall be deemed under this article as a facility making a retail sale of an accommodation. The accommodations intermediary shall collect the tax imposed pursuant to this article, computed on the room charge, and shall remit the same to the County and shall be liable for the same.

D. For any transaction for the retail sale of accommodations involving two or more parties that meet the definition of accommodations intermediary, nothing in this section shall prohibit such parties from making an agreement regarding which party shall be responsible for collecting and remitting the tax, so long as the party so responsible is registered with the County for purposes of remitting the tax. In such event the party that agrees to collect and remit the tax shall be the sole party liable for the tax, and the other parties to such agreement shall not be liable for such tax.

E. In any retail sale of any accommodations in which an accommodations intermediary does not facilitate the sale of the accommodations, the accommodations provider shall separately state the amount of the tax in the bill, invoice, or similar documentation and shall add the tax to the total price paid for the use or possession of the accommodations. In any retail sale of any accommodations in which an accommodations intermediary facilitates the sale of the accommodation, the accommodations intermediary shall separately state the amount of the tax on the bill, invoice, or similar documentation and shall add the tax to the room charge; thereafter, such tax shall be a debt from the customer to the accommodations intermediary, recoverable at law in the same manner as other debts.

F. Subject to applicable laws, an accommodations intermediary shall submit to a locality the property addresses and gross receipts for all accommodations facilitated by the accommodations intermediary in the County. Such information shall be submitted monthly.

G. An accommodations provider shall not be required to transmit a return to the tax-assessing officer of the County if (i) all retail sales of accommodations owned by the accommodations provider are facilitated by an accommodations intermediary and (ii) the accommodations provider attests to the locality that all such sales were facilitated by an accommodations intermediary. Such attestation shall be effective for twelve (12) months beginning with the month in which the attestation is made, and thereafter, such attestation shall be due annually on a date determined by the locality. However, such accommodations provider shall transmit returns for the retail sale of any accommodations not facilitated by an accommodations intermediary as otherwise required by this Article of this Code.

For state law authority, see [Va. Code §58.1-3826](#) and [Va. Code §58.1-3827](#).

Section 9-20. Exemptions.

No tax shall be payable under this Article in any of the following instances:

- A. On charges for accommodations paid to any hospital, medical clinic, convalescent home or home for the aged.
- B. On charges made for providing space for a mobile home in a duly authorized mobile home park.

For state law authority, see [Va. Code §58.1-3819](#) and [Va. Code §58.1-3826](#).

Section 9-21. Collection generally.

The tax imposed and levied by this Article shall be collected from the transient by the person providing such accommodations at the time and in the manner provided in this Article. The taxes required to be collected under this Article shall be deemed to be held in trust by the person required to collect such taxes until remitted as required in this Article.

For state law authority, see [Va. Code §58.1-3819](#).

Section 9-22. Collection procedure

A. Every person receiving any payment for accommodations with respect to which a tax is levied under this Article shall collect the amount of such tax so imposed from the transient on whom such tax is levied or from the person paying for such lodging at the time payment for such accommodations is made. The taxes required to be collected under this Article shall be deemed to be held in trust by the person required to collect such taxes until remitted as required in this Article.

B. For the purpose of compensating a person, as herein defined, for accounting for and remitting the tax levied by this Article, such person shall be allowed three percent (3%) of the amount of tax due and accounted for in the form of a deduction in submitting his return and paying the amount due by him; provided the amount due was not delinquent at the time of payment.

C. The person collecting any tax as provided in this Article shall make out a record thereof upon such forms and setting forth such information as the County Commissioner of the Revenue may prescribe and require, showing the amount of accommodations charges collected and the tax required to be collected, and shall sign and deliver such reports to the County Commissioner of the Revenue with a remittance of such tax. Such report and remittance shall be made on or before the twentieth day of each month for taxes collected the preceding month. All payments of the monies shall be payable to the Treasurer of Campbell County.

D. If any person shall fail or refuse to collect the tax imposed under this Article and to make within the time provided in this article the reports and remittances required in this Article the

Treasurer shall proceed in such manner as deemed best to obtain facts and information on which to base an estimate of the tax due. As soon as the Commissioner of the Revenue shall procure such facts and information as he is able to obtain upon which to base the assessment of any tax payable by any person who has failed or refused to collect such tax, and to make such report and remittance, he shall proceed to determine and assess against such person such tax, penalty and interest as provided for in this Article, and shall notify such person by registered mail sent to his last known place of address of the amount of such tax, interest and penalty, and the total thereof shall be payable with ten (10) days from the date of the mailing of such notice.

E. It shall be the duty of every person liable for the collection and payment to the County of any tax imposed by this Article to keep and to preserve for a period of two (2) years such suitable records as may be necessary to determine and show accurately the amount of such tax as he may have been responsible for collecting and paying to the County. The County may inspect such records at all reasonable times.

F. Whenever any person required to collect and pay to the County a tax under this Article shall cease to operate or dispose of his business, he shall notify the Commissioner of the Revenue of such fact and any tax payable under this Article to the County shall become immediately due and payable on the date such person shall cease to operate or dispose of his business and such person having made a report through such date for the collection of such taxes thereafter. Otherwise such person shall be liable for such taxes through the succeeding collection date.

For state law authority, see [Va. Code §58.1-3819](#).

Section 9-23. Violations.

Any person violating or failing to comply with any of the provisions of this Article shall be guilty of a class 2 misdemeanor. Each violation or failure shall constitute a separate offense. Conviction shall not relieve any person from the payment, collection or remittance of the tax as provided in this Article.

For state law authority, see [Va. Code §15.2-1429](#).

Sec. 9-24. Confidentiality of Information.

Information provided by an accommodations intermediary pursuant to [Va. Code § 58.1-3826\(F\)](#) to the commissioner of the revenue, treasurer, or any other local tax or revenue officer or employee of a county, city, or town, or any other person to whom such tax information is divulged, shall be confidential pursuant to subsection A and shall not be divulged to any other department or official of the locality or any other political subdivision of the Commonwealth. Such information shall be used by such officials only for the purpose of levying and collecting retail sales and use tax, transient occupancy tax, and any other taxes imposed on the sale of accommodations.

For state law authority, see [Va. Code §58.1-3](#).

Sec. 9-25. Reserved.

Article XII. Consumer Utility Taxes.

Division A. Reserved.

Repealed Effective January 1, 2007.

Secs. 9-26 through 9-34. Reserved.

Division B. Tax on Consumers of Electricity.

Sec. 9-35. Definitions.

The following words and phrases, when used in this Division, shall have the following meanings:

“*Class of consumers*” means a category of consumers defined as a class by their service provider.

“*Consumer*” means a person who, individually or through agents, employees, officers, representatives, or permittees, makes a taxable purchase of electricity for consumption or use.

“*Electric supplier*” means any corporation, cooperative, partnership or other business entity providing electric service.

“*Kilowatt hours (kWh) delivered*” means 1000 watts of electricity delivered in a one-hour period by an electric supplier to a consumer for consumption or use, except that in the case of eligible customer-generators, as defined in [Va. Code §56-594](#), it means those kilowatt hours supplied from the electric grid to such customer-generators, minus the kilowatt hours generated and fed back to the electric grid by such customer-generators.

“*Person*,” for the purposes of this Division, means any individual, corporation, partnership, association, company, business, trust, joint venture, or other private legal entity, and the Commonwealth or any municipality.

“*Service provider*” means the person who delivers electricity to the consumer, and “*Provider of billing services*” means the person who bills a consumer for electric services rendered. If both the service provider and another person separately and directly bill a consumer for electricity service, then the service provider shall be considered the “provider of billing services.”

For general state law authority, see [Va. Code §58.1-3814](#), [Va. Code §58.1-400.2](#), [Va. Code §58.1-2901\(E\)](#), and [Va. Code §56-576](#).

Sec. 9-36. Tax levied; amount; limitations.

A.

1. There is hereby imposed and levied by the County of Campbell a consumer utility tax on consumers of electricity provided by electric suppliers. The tax shall be based

on kilowatt hours (kWh) of electricity delivered monthly to consumers, taking into account minimum billing charges, and shall not exceed the limits set forth in [Va. Code §58.1-3814\(F\)\(1\)](#).

2. Effective with the first meter reading on and after January 1, 2001, the rate of tax on the electric energy delivered monthly to the consumer in Campbell County shall be as follows:

i. Residential consumers: Such tax shall be either (a) the rate of \$0.01505 on each kilowatt hour (kWh) or fraction thereof delivered monthly to such consumer by a service provider, or (b) a minimum tax of \$1.50 per month, whichever amount is greater, **but in either case the maximum amount of tax imposed shall not exceed \$3.00 per month.**

ii. Commercial consumers: Such tax shall be either (a) the rate of \$0.03500 on each kilowatt hour (kWh) or fraction thereof delivered monthly to such consumer by a service provider, or (b) a minimum tax of \$2.29 per month, whichever amount is greater, **but in either case the maximum amount of the tax imposed shall not exceed \$3.00 per month.**

iii. Industrial consumers: Such tax shall be either (a) the rate of \$0.03000 on each kilowatt hour (kWh) or fraction thereof delivered monthly to such consumer by a service provider, or (b) a minimum tax of \$2.29 per month, whichever amount is greater, **but in either case the maximum amount of the tax imposed shall not exceed \$3.00 per month.**

B. The tax imposed pursuant to this Division, or any change in a tax or structure already in existence, shall not be effective until sixty (60) days subsequent to written notice by certified mail from the County of Campbell to the registered agent of the provider of billing services that is required to collect the tax.

C. The county tax imposed hereunder shall not apply within the limits of any incorporated town within Campbell County which town imposes a town consumer utility tax on consumers of utility service or services provided by any corporation coming within the provisions of [Va. Code §58.1-2600 et seq.](#), subject to the proviso language contained in subsection (C) of [Va. Code §58.1-3814](#).

D. Campbell County may impose this tax on consumers of services provided within its jurisdiction by any electric light and power company owned by another municipality; provided that the County shall not impose such a tax within a municipality on consumers of services provided by an electric light and power company owned by that municipality. Any municipality required to collect this consumer utility tax for *another* city, county, or town shall be entitled to a reasonable fee for such collection.

For state law authority, see [Va. Code §58.1-3814](#).

Editor's Note: [Va. Code §58.1-3814\(F\)\(1\)](#) provides that the conversion of the consumer utility tax herein to kilowatt hour tax rates "shall, to the extent practicable: (i) avoid shifting the amount of the tax among electricity consumer classes and (ii) maintain annual revenues being received by localities

from such tax at the time of conversion.” The maximum tax imposed by the County under subsection (A)(2)(i) of this section is the maximum allowed under the state law as to residential consumers.

Sec. 9-37. Exemptions.

- A.
 - 1. Reserved.
 - 2. Any public safety answering point shall be exempt from the tax imposed by this ordinance.
- B. The United States of America, the Commonwealth of Virginia, and the political subdivisions, boards, commissions and authorities thereof are exempt from the tax imposed by this ordinance.
- C. All churches and other organizations listed in [Va. Code §§58.1-3606 through 58.1-3608](#) are also exempt from the tax imposed by this ordinance.
- D. Any county tax imposed hereunder shall not apply within the limits of any incorporated town located within Campbell County which town imposes a town consumer utility tax on consumers of utility service or services provided by any corporation coming within the provisions of [Va. Code §58.1-2600 et seq.](#), subject to the proviso language contained in subsection (C) of [Va. Code §58.1-3814](#).
- E. Any county tax hereunder shall not be imposed within a municipality on consumers of services provided by an electric light and power company owned by that municipality
- F. The county tax authorized by this Division and by [Va. Code §58.1-3814](#) shall not apply to utility sales of products used as motor vehicle fuels or to natural gas used to generate electricity by a public utility as defined in [Va. Code §56-265.1](#) or an electric cooperative as defined in [Va. Code §56-231.15](#).
- G. Application must be made with the Commissioner of the Revenue of Campbell County for an exemption under this section. It shall be the responsibility of the Commissioner of the Revenue to supply providers of billing services with a list of exempt consumers.

For state law authority, see [Va. Code §58.1-3814](#). See also [Va. Code §58.1-3815](#). For authority for exemption in subsection (c) herein, see [Va. Code §58.1-3816.2](#).

Sec. 9-38. Duty of provider of billing services to collect, report, and remit; commission allowed.

- A.
 - 1. The provider of billing services shall bill the tax to all users who are subject to the tax and to whom it bills for electricity service by adding the tax to the consumer’s monthly

statement. The tax shall, when collected, be stated as a distinct item separate and apart from the monthly gross charge.

2. Until the consumer pays the tax to the provider of billing services, the tax shall constitute a debt of the consumer to the County. If any consumer receives and pays for electricity but refuses to pay the tax that is imposed by the County, the provider of billing services shall notify the County of the name and address of such consumer. If any consumer fails to pay a bill issued by a provider of billing services, including the tax imposed by the County as stated thereon, the provider of billing services shall follow its normal collection procedures with respect to the charge for electric service and the tax, and upon collection of the bill or any part thereof shall (i) apportion the net amount collected between the charge for electric service and the tax and (ii) remit the tax portion to the County. After the consumer pays the tax to the provider of billing services, the taxes collected shall be deemed to be held in trust by the provider of billing services until remitted to Campbell County in accordance with the provisions of [Va. Code §58.1-2901](#) and [Va. Code §58.1-3814\(F\)\(1\)](#).

B. A provider of billing services shall remit monthly to Campbell County the amount of tax billed during the preceding month to consumers with a service address in Campbell County, less any discount allowed under [Va. Code §58.1-3816.1](#) and this section, together with the name and address of any consumer who has refused to pay the tax. The required report shall be in a form prescribed by the County Treasurer.

C. Pursuant to the authority of [Va. Code §58.1-3816.1](#), the County of Campbell allows businesses required to collect, account for and remit to the County local tax imposed on the consumer a commission for such service in the form of a deduction from the tax remitted. Such commission is hereby prescribed by ordinance to be three percent (3%) of the amount of tax due and accounted for. No deduction shall be allowed if the amount due was delinquent.

For state law authority, see [Va. Code §58.1-3814](#) and [Va. Code §58.1-3816.1](#).

Sec. 9-39. Records of providers of billing services.

Each provider of billing services shall keep complete records showing all consumers in the County, which records shall also show the number of kilowatt hours of electricity delivered to each consumer each billing cycle, the date thereof, the date of payment thereof, and the amount of tax imposed under this ordinance. Such records shall be made available for inspection by the duly authorized agents of the County of Campbell during regular business hours and the duly authorized agents of the County of Campbell shall have the right, power and authority to make transcripts thereof during such time.

For general authority, see [Va. Code §58.1-3814](#).

Sec. 9-40. Duty of Treasurer to collect and deposit.

The Treasurer of Campbell County shall collect the taxes imposed by this ordinance and pay the same into the general fund of the County. The Treasurer shall exhaust every reasonable means of collecting such taxes.

For general authority, see [Va. Code §58.1-3814](#).

Sec. 9-41. Failure of consumer to pay tax; violations of ordinance by provider of billing services.

Any consumer failing, refusing, or neglecting to pay the tax imposed and levied by this ordinance and any provider of billing services violating the provisions of this ordinance shall be guilty of a Class 4 misdemeanor. Each failure, refusal, neglect or violation and each day's continuance thereof shall constitute a separate offense.

For penalty for Class 4 misdemeanor, see [Va. Code §18.2-11](#).

Sec. 9-42. Severability.

Should any portion or provision of this Division be held by final order of any court of competent jurisdiction to be unconstitutional or invalid, that decision shall not affect the validity of this Division as a whole, or any part of this Division other than the part held to be unconstitutional or invalid.

Sec. 9-43. Effective date.

This Division shall become effective at 12:01 a.m. on January 1, 2001. The tax imposed by this Division shall be effective with the first meter reading on and after January 1, 2001, prior to which time the tax previously imposed by Campbell County shall be in effect.

For state law authority, see [Va. Code §58.1-3814\(B\)](#).

Division C. Tax on Consumers of Natural Gas.

Sec. 9-44. Definitions.

The following words and phrases, when used in this Division, shall have the following meanings:

“**CCF**” means the volume of gas at standard pressure and temperature in units of 100 cubic feet of gas; a measure of gas usage.

“**Class of consumers**” means a category of consumers served under a rate schedule established by the pipeline distribution company and approved by the State Corporation Commission.”

“**Consumer**” or “**purchaser**” means a person who, individually or through agents, employees, officers, representatives, or permittees, makes a taxable purchase of natural gas for consumption or use.

“**Gas utility**” means a public utility authorized to furnish natural gas service in Virginia, as described in [Va. Code §56-235.8](#).

“**Person**,” for the purposes of this Division, means any individual, corporation, partnership, association, company, business, trust, joint venture, or other private legal entity, and the Commonwealth or any municipality.

“**Pipeline distribution company**” means a corporation, other than a pipeline transmission company, which transmits, by means of a pipeline, natural gas, manufactured gas or crude petroleum and the products or by-products thereof to a purchaser for purposes of furnishing heat or light.

For general state law authority, see [Va. Code §58.1-3814](#). For basis of definition of “pipeline distribution company,” see [Va. Code §58.1-2600](#).

Sec. 9-45. Tax levied; amount; limitations.

A.

1. There is hereby imposed and levied by the County of Campbell a consumer utility tax on consumers of natural gas provided by pipeline distribution companies and gas utilities. The tax shall be based on CCF of natural gas delivered monthly to consumers, taking into account minimum billing charges, and shall not exceed the limits set forth in [Va. Code §58.1-3814\(H\)](#).

2. Effective with the first meter reading on and after January 1, 2001, the rate of tax on the natural gas delivered monthly to the consumer in Campbell County shall be as follows:

i. Residential consumers: Such tax shall be two dollars and forty five cents (\$2.45) per month *plus* the rate of five cents (\$0.05) on each CCF of natural gas or fraction thereof delivered monthly to such consumer by a pipeline distribution company or gas utility, **but the maximum amount of the tax imposed shall not exceed three dollars (\$3.00) per month.**

ii. Nonresidential consumers: Such tax shall be two dollars and forty five cents (\$2.45) per month *plus* the rate of five cents (\$0.05) on each CCF of natural gas or fraction thereof delivered monthly to such consumer by a pipeline distribution company or gas utility, **but the maximum amount of the tax imposed shall not exceed three dollars (\$3.00) per month.**

B. The tax imposed pursuant to this Division, or any change in a tax or structure already in existence, shall not be effective until sixty (60) days subsequent to written notice by certified mail from the County of Campbell to the registered agent of the pipeline distribution company or gas utility that is required to collect the tax.

C. The county tax imposed hereunder shall not apply within the limits of any incorporated town within Campbell County which town imposes a town consumer utility tax on consumers of utility service or services provided by any corporation coming within the provisions of [Va. Code](#)

[§58.1-2600 et seq.](#) subject to the proviso language contained in subsection (C) of [Va. Code §58.1-3814](#).

D. Campbell County may impose this tax on consumers of services provided within its jurisdiction by any gas company owned by another municipality; provided that the County shall not impose such a tax within a municipality on consumers of services provided by a gas company owned by that municipality. Any municipality required to collect this consumer utility tax for another city, county, or town shall be entitled to a reasonable fee for such collection.

For state law authority, see [Va. Code §58.1-3814](#).

Editor's note: [Va. Code §58.1-3814\(H\)](#) provides that the conversion of the consumer utility tax herein to CCF rates "shall, to the extent practicable: (i) avoid shifting the amount of the tax among gas consumer classes and (ii) maintain annual revenues being received by localities from such tax at the time of conversion."

Sec. 9-46. Exemptions.

A.

1. Reserved.

2. Any public safety answering point shall be exempt from the tax imposed by this ordinance.

B. The United States of America, the Commonwealth of Virginia, and the political subdivisions, boards, commissions and authorities thereof are exempt from the tax imposed by this ordinance.

C. All churches and other organizations listed in [Va. Code §§58.1-3606](#) through [58.1-3608](#) are also exempt from the tax imposed by this ordinance.

D. Any county tax imposed hereunder shall not apply within the limits of any incorporated town located within Campbell County which town imposes a town consumer utility tax on consumers of utility service or services provided by any corporation coming within the provisions of [Va. Code §58.1-2600 et seq.](#) subject to the proviso language contained in subsection C. of [Va. Code §58.1-3814](#).

E. Any county tax hereunder shall not be imposed within a municipality on consumers of services provided by a gas company owned by that municipality.

F. The county tax authorized by this Division and by [Va. Code §58.1-3814](#) shall not apply to utility sales of products used as motor vehicle fuels or to natural gas used to generate electricity by a public utility as defined in [Va. Code §56-265.1](#) or an electric cooperative as defined in [Va. Code §56-231.15](#).

G. Application must be made with the Commissioner of the Revenue of Campbell County for an exemption under this section. It shall be the responsibility of the Commissioner of the Revenue to supply service providers with a list of exempt consumers.

For state law authority, see [Va. Code §58.1-3814](#) and [Va. Code §58.1-3815](#). For specific authority for exemption authorized by subsection (C) herein, see [Va. Code §58.1-3816.2](#).

Sec. 9-47. Duty of pipeline distribution company or gas utility to collect, report, and remit; commission allowed.

A.

1. The pipeline distribution company or gas utility shall bill the tax to all users who are subject to the tax and to whom it delivers gas by adding the tax to the consumer's monthly statement. The tax shall, when collected, be stated as a distinct item separate and apart from the monthly gross charge.

2. Until the consumer pays the tax to such gas utility or pipeline distribution company, the tax shall constitute a debt of the consumer to the County. If any consumer receives and pays for gas but refuses to pay the tax that is imposed by the County, the gas utility or pipeline distribution company shall notify the County of the name and address of such consumer. If any consumer fails to pay a bill issued by a gas utility or pipeline distribution company, including the tax imposed by the County, the gas utility or pipeline distribution company shall follow its normal collection procedures with regard to the charge for the gas and the tax, and upon collection of the bill or any part thereof shall (i) apportion the net amount collected between the charge for gas service and the tax and (ii) remit the tax portion to the County. After the consumer pays the tax to the gas utility or pipeline distribution company, the taxes collected shall be deemed to be held in trust by the gas utility or pipeline distribution company until remitted to Campbell County, in accordance with the provisions of [Va. Code §58.1-2905](#) and [Va. Code §58.1-3814\(H\)](#).

B. A gas utility or pipeline distribution company shall remit monthly to Campbell County the amount of tax billed during the preceding month to consumers with a service address in Campbell County, less any discount allowed under [Va. Code §58.1-3816.1](#) and this section, together with the name and address of any consumer who has refused to pay the tax. The required report shall be in a form prescribed by the County Treasurer.

C. Pursuant to the authority of [Va. Code §58.1-3816.1](#), the County of Campbell allows businesses required to collect, account for and remit to the County local tax imposed on the consumer a commission for such service in the form of a deduction from the tax remitted. Such commission is hereby prescribed by ordinance to be three percent (3%) of the amount of tax due and accounted for. No deduction shall be allowed if the amount due was delinquent.

For state law authority, see [Va. Code §58.1-3814](#) and [Va. Code §58.1-3816.1](#).

Sec. 9-48. Records of pipeline distribution companies and gas utilities.

Each pipeline distribution company or gas utility shall keep complete records showing all consumers in the County, which records shall also show the number of CCF (100 cubic feet) of natural gas delivered to each consumer each billing cycle, the date thereof, the date of payment thereof, and the amount of tax imposed under this ordinance. Such records shall be made available for inspection by the duly authorized agents of the County of Campbell during regular business hours and the duly authorized agents of the County of Campbell shall have the right, power and authority to make transcripts thereof during such time.

For general authority, see [Va. Code §58.1-3814](#).

Sec. 9-49. Duty of Treasurer to collect and deposit.

The Treasurer of Campbell County shall collect the taxes imposed by this ordinance and pay the same into the general fund of the County. The Treasurer shall exhaust every reasonable means of collecting such taxes.

For general authority, see [Va. Code §58.1-3814](#).

Sec. 9-50. Failure of consumer to pay tax; violations of ordinance by pipeline distribution company of gas utility.

Any consumer failing, refusing, or neglecting to pay the tax imposed and levied by this ordinance and any pipeline distribution company or gas utility violating the provisions of this ordinance shall be guilty of a Class 4 misdemeanor. Each failure, refusal, neglect or violation and each day's continuance thereof shall constitute a separate offense.

For penalty for Class 4 misdemeanor, see [Va. Code §18.2-11](#).

Sec. 9-51. Severability.

Should any portion or provision of this Division be held by final order of any court of competent jurisdiction to be unconstitutional or invalid, that decision shall not affect the validity of this Division as a whole, or any part of this Division other than the part held to be unconstitutional or invalid.

Sec. 9-52. Effective date.

This Division shall become effective at 12:01 a.m. on January 1, 2001. The tax imposed by this Division shall be effective with the first meter reading on and after January 1, 2001, prior to which time the tax previously imposed by Campbell County shall be in effect.

For state law authority, see [Va. Code §58.1-3814\(B\)](#).

Article XIII. Meals Tax.

Sec. 9-53. Definitions.

The following terms, when used in this chapter, shall have the meaning ascribed to them below, unless the context requires a different meaning:

- A. Beverage. Alcoholic beverages as defined in [Va. Code §4.1-100](#) and nonalcoholic beverages served as part of a meal.
- B. Food. Any and all prepared edible refreshments and nourishments intended for human consumption.
- C. Restaurant. Any of the following:
 - 1. Any place where food is prepared for service to the public on or off the premises, or any place where food is served, including but not limited to lunchrooms, short order places, cafeterias, coffee shops, cafes, taverns, delicatessens, dining accommodations of public or private clubs, kitchen facilities of hospitals and nursing homes, dining accommodations of public and private schools and institutions of higher education, and kitchen areas of local correctional facilities subject to standards adopted under [Va. Code §53.1-68](#).
 - 2. Any place or operation that prepares or stores food for distribution to persons of the same business operation or of a related business operation for service to the public, including operations preparing or storing food for catering services, push cart operations, hotdog stands, and other mobile points of service.

For state law authority, see [Va. Code §58.1-3833](#). See also [Va. Code §35.1-1](#) for definition of “restaurant.”

Sec. 9-54. Levy of tax.

In addition to all other applicable taxes and fees, including sales tax, a tax is hereby levied and imposed on food and beverages sold, for human consumption, by a restaurant within the County of Campbell, except within the boundaries of the Town of Altavista or the Town of Brookneal, or by grocery stores and convenience stores selling prepared foods ready for human consumption at a delicatessen counter for that portion of the grocery store or convenience store selling such items. The rate of this tax shall be four percent (4%) of the amount charged for such food and beverages.

No tax shall be levied upon:

- A. That portion of the amount paid by the purchaser as a discretionary gratuity in addition to the sales price;
- B. That portion of the amount paid by the purchaser as a mandatory gratuity or service charge added by the restaurant in addition to the sales price, but only to the extent that such mandatory gratuity or service charge does not exceed twenty percent (20%) of the sales price; or

C. Alcoholic beverages sold in factory-sealed containers and purchased for off-premises consumption or food purchased for human consumption as “food” is defined in the Food Stamp Act of 1977, [7 U.S.C. § 2012](#), as amended, and federal regulations adopted pursuant to that act, except for the following items: sandwiches, salad bar items sold from a salad bar, prepackaged single-serving salads consisting primarily of an assortment of vegetables, and nonfactory-sealed beverages.

For state law authority, see [Va. Code §58.1-3833](#).

Sec. 9-55. Exemptions from tax.

Such tax shall not be levied upon food and beverages sold by or through:

- A. Vending machines;
- B. Boardinghouses that do not accommodate transients;
- C. Cafeterias operated by industrial plants for employees only;
- D. Restaurants to their employees as part of their compensation when no charge is made to the employee;
- E. Volunteer fire departments and volunteer emergency medical services agencies; nonprofit churches or other religious bodies; or educational, charitable, fraternal, or benevolent organizations the first three times per calendar year and, beginning with the fourth time, on the first \$100,000 of gross receipts per calendar year from sales of food and beverages (excluding gross receipts from the first three times), as a fundraising activity, the gross proceeds of which are to be used by such church, religious body, or organization exclusively for nonprofit educational, charitable, benevolent, or religious purpose;
- F. Churches that serve meals for their members as a regular part of their religious observances;
- G. Public or private elementary or secondary schools or institutions of higher education to their students or employees;
- H. Hospitals, medical clinics, convalescent homes, nursing homes, or other extended care facilities to patients or residents thereof;
- I. Day care centers;
- J. Homes for the aged, infirm, handicapped, battered women, narcotic addicts, or alcoholics;
- K. Age-restricted apartment complexes or residences with restaurants, not open to the public, where meals are served and fees are charged for such food and beverages and are included in rental fees;

L. From any source where the food or beverages are used or consumed and paid for by the Commonwealth, any political subdivision of the Commonwealth, or the United States;

M. Provided by a public or private nonprofit charitable organization or establishment to elderly, infirm, blind, handicapped, or needy persons in their homes, or at central locations; or

N. Provided by private establishments that contract with the appropriate agency of the Commonwealth to offer food, food products, or beverages for immediate consumption at concession prices to elderly, infirm, blind, handicapped, or needy persons in their homes or at central locations.

O. Sellers at local farmers' markets and roadside stands, when such sellers' annual income from such sales does not exceed \$2,500. "Sellers' annual income" shall include income from sales at all local farmers' markets and roadside stands, not just those sales occurring in Campbell County.

For state law authority, see [Va. Code §58.1-3833](#).

Sec. 9-56. Collection of tax.

Every person receiving any payment for food and/or beverages subject to the tax levied under this Article shall collect the amount of the tax imposed from the purchaser of the food and/or beverages at such time the payment for the food or beverages is made. Such person shall make the amount of the meals tax imposed available to the purchaser through itemization on the receipt. The taxes collected under the provisions of this Article shall be held in trust by the person who collects them until they are remitted to the County Treasurer.

For state law authority, see [Va. Code §58.1-3833](#).

Sec. 9-57. Reports, remittance, and records.

A. The Commissioner of Revenue shall require all sellers of food transacting business in the county to register for collection of the tax imposed by this Article. Every seller shall make a report to the County for each calendar month, showing the amount of charges collected for food and the amount of tax required to be collected. The monthly reports shall be made on forms prescribed by the Commissioner of Revenue and shall be signed by the seller. They shall be delivered to the Commissioner of Revenue on or before the twentieth day of the calendar month following the month being reported. Each report shall be accompanied by a remittance of the amount of tax due, made payable to the Treasurer of Campbell County.

B. It shall be the duty of every person liable for the collection and remittance of the taxes imposed by this Article to preserve for a period of two (2) years records showing the amount of the tax such person may have been responsible for collecting and the amount paid to the county. The Commissioner of Revenue shall have the reasonable right to inspect such records.

For state law authority, see [Va. Code §58.1-3833](#).

Sec. 9-58. Compensation to sellers.

For the purpose of compensating sellers for collecting and remitting the tax levied by this Article, every seller shall be allowed three percent (3%) of the amount of the tax due and accounted for in the form of a deduction on his monthly return, provided the amount due is not delinquent at the time of payment.

For state law authority, see [Va. Code §58.1-3833](#).

Sec. 9-59. Penalties, interest, and enforcement.

A. If any person shall fail or refuse to collect the tax imposed under this Article and to make within the time provided in this Article the reports and remittances required, there shall be added to the tax by the Treasurer a penalty in the amount of ten percent (10%) of the tax, or ten dollars (\$10.00), whichever is greater, up to the amount of tax due, and interest on the tax at the rate of ten percent (10%) per annum, which shall be computed from the first day following the date it is due and payable.

B. If any person shall fail or refuse to collect the tax imposed under this Article and to make within the time provided in this Article the reports and remittances required, the Commissioner of Revenue shall proceed in such manner as deemed best to obtain facts and information on which to base an estimate of the tax due. As soon as the Commissioner of the Revenue shall procure such facts and information as he is able to obtain upon which to base the assessment of any tax payable by any person who has failed or refused to collect such tax, and to make such report and remittance, he shall proceed to determine and assess against such person such tax, penalty and interest as provided for in this Article, and shall notify such person by registered mail sent to his last known place of address of the amount of such tax, interest and penalty, and the total thereof shall be payable within ten (10) days from the date of the mailing of such notice.

C. In addition to the other penalties provided herein, if any restaurant or food establishment shall fail to collect or remit the tax as required under this Article, the County shall have the right to petition the judge of the Circuit Court of Campbell County for a court order directing that the delinquent restaurant or food establishment be closed until such time as it demonstrates its willingness to comply with the provisions of this Article.

D. The Commissioner of Revenue may issue regulations for the administration and enforcement of this Article.

For state law authority, see [Va. Code §58.1-3833](#).

Section 9-60. Violations.

Any person violating or failing to comply with any of the provisions of this Article shall be guilty of a class 2 misdemeanor. Each violation or failure shall constitute a separate offense. Conviction shall not relieve any person from the payment, collection or remittance of the tax as provided in this Article.

For state law authority, see [Va. Code §58.1-3833](#) and [Va. Code §15.2-1429](#).

Section 9-61. Situs.

A. The situs for taxation for any tax levied on the sale of food and beverages or meals shall be the county, city, or town in which the sales are made, namely the locality in which each place of business is located without regard to the locality of delivery or possible use by the purchaser. The term “sale” means a final sale to the ultimate consumer

B. If any person has a definite place of business or maintains an office in more than one locality, then such other locality may impose its tax on the sale of food and beverages or meals which are made by such person, provided the locality imposes a local tax on the sale of food and beverages or meals.

For state law authority, see [Va. Code §58.1-3841](#).