CAMPBELL COUNTY CODE OF 1988

CHAPTER 9

FINANCE AND TAXATION

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Article I. In General.

Sec. 9-1. Abolition of finance board.

[THE MAY 17, 1986 ACT adopted this section.]

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.

[THE DECEMBER 2, 2014 ACT adopted this section.]

[THE DECEMBER 4, 2018 AMENDMENT updated the dates applicable for the 2019 reassessment.]

[THE JULY 19, 2022 AMENDMENT updated the dates applicable for the 2023 reassessment.]

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

[THE 1989 ACT adopted this section].

[THE DECEMBER 20, 1999 AMENDMENT increased the fee from fifteen dollars ($15.00) to twenty-five dollars ($25.00), effective December 20, 1999.]

[THE JUNE 5, 2006 AMENDMENT increased the fee from twenty-five dollars ($25.00) to thirty-five dollars ($35.00), effective June 5, 2006.]

[THE JULY 19, 2010 AMENDMENT added “or order” in two places, and added the phrase beginning “or because such check” at the end of the paragraph.]

[THE JULY 5, 2011 AMENDMENT increased the fee from thirty-five dollars ($35.00) to fifty dollars ($50.00).]

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

[THE MAY 17, 1999 ACT adopted this section.]

[THE AUGUST 7, 2000 AMENDMENT deleted “on such property” at the end of (a).]

[THE JULY 20, 2009 AMENDMENT added the second, third and fourth sentences to subsection (a).]

[THE JULY 17, 2012 AMENDMENT added subsection (e).]

[THE DECEMBER 1, 2020 AMENDMENT added subsection (f), effective January 1, 2022 without retroactivity.]

[THE SEPTEMBER 7, 2021 AMENDMENT, effective for tax years beginning on and after January 1, 2022, conformed this section to twice a year tax collection.]

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

[THE AUGUST 7, 2000 ACT adopted this section. A resolution adopted by the Board of Supervisors on October 16, 2000, clarified the intent of the Board to set the penalty amount at $10.00 in the first paragraph.]

Sec. 9-1.4. Application for tax exemption under Va. Code § 58.1-3651.

[THE AUGUST 1, 2023 ACT enacted this section.]

Article II. Recordation and Probate Taxes.

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

[THE 1987 AMENDMENT rewrote this section.]

[THE 1988 AMENDMENT inserted "and collected" following "computed" in (b), and inserted "of Campbell County or if the property is located in more than one city or county, by the respective clerks of each jurisdiction" in the first sentence in (c).]

[THE JUNE 17, 2002 AMENDMENT substituted "section" for "article."]

[THE DECEMBER 6, 2004 AMENDMENT redesignated the former provisions of (d) as present (e), and added new subsection (d).]

[THE JULY 5, 2016 AMENDMENT added "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 ANN. §58.1-3965 et seq." to (d).]

Sec. 9-2.1. Reserved.

[None.]

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

[THE JUNE 17, 2002 ACT adopted this section.]

[THE DECEMBER 1, 2003 AMENDMENT substituted "$15,000" for "$10,000" in (a).]

[THE JULY 6, 2017 AMENDMENT added the third sentence in (a) and "and fees" in (b).]

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

Sec. 9-3. Reserved.

[None.]

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

[THE 1990 ACT adopted this section.]

[THE JULY 1991 AMENDMENT deleted the former third paragraph which had provided an expiration date of July 1, 1991, and re-enacted the ordinance.]

[THE SECOND 1991 AMENDMENT inserted "in which the defendant is charged with a violation of any statute or ordinance" in the first paragraph, substituted "filed" for "heard and" in the second paragraph and added the present third paragraph.]

[THE 1992 AMENDMENT deleted "fees taxed as" following "as part of the" in the first paragraph.]

[THE MARCH 17, 1997 AMENDMENT inserted "(i) each civil action filed in the district courts or circuit courts of Campbell County and (ii)" in the first paragraph.]

[THE DECEMBER 1, 2003 AMENDMENT added the second sentence in the last paragraph.]

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

[THE JUNE 17, 2002 ACT adopted this section, effective on July 1, 2002.]

[THE JULY 6, 2004 AMENDMENT added "and, if requested . . . in connection with courthouse security" at the end of (b); and deleted provisions of former (c) which concerned the original "sunset" provision later repealed by the General Assembly.]

[THE JULY 2, 2007 AMENDMENT, in (b), divided the provisions into two sentences, substituted "to be appropriated" for "subject to appropriation" in the first sentence and added "The assessment shall be used solely" at the beginning of the second sentence.]

[THE DECEMBER 3, 2007 AMENDMENT substituted "ten dollars ($10.00)" for "five dollars ($5.00)" in (a), effective on January 1, 2008.]

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

[THE AUGUST 8, 2018 ACT adopted this section.]

[THE JULY 21, 2020 AMENDMENT added "*and where the defendant is charged with a violation of any such statute or ordinance by a local law enforcement agency"* in (a).]

Article IV. County Sales and Use Tax.

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

[THE 1987 AMENDMENT rewrote this section and added (b), (c) and (d).]

[THE DECEMBER 2, 2002 AMENDMENT substituted "by the State Tax Commissioner" for "in VA. CODE ANN. §58.1-628 (Repl. Vol. 2000)" in (b).]

[THE DECEMBER 6, 2004 AMENDMENT substituted "58.1-609.11" for "58.1-609.10" in subsection (d).]

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

[THE MARCH 17, 1997 ACT adopted this section.]

Sec. 9-5. Administration and collection.

[THE JUNE 20, 1966 ACT enacted this section.]

Article V. Taxation of Aircraft.

Sec. 9-6. Reserved.

[THE 1988 ACT repealed this section, which concerned County taxation of aircraft, having maximum passenger seating capacity of no more than fifty which is owned and operated by certain scheduled air carriers, and set the rate of such taxation. The Board of Supervisors repealed this section pursuant to an agreement entered into between the City of Lynchburg and the County of Campbell, Virginia, in September 1986, entitled "Modified Voluntary Settlement of Annexation, Growth Sharing and Fiscal Arrangements," by which the County of Campbell agreed to impose no personal property tax on aircraft used by scheduled airlines for a period of twenty (20) years from the signing of said agreement.]

Sec. 9-7. Reserved.

[None.]

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.

[THE 1987 AMENDMENT added subsection (b).]

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

[THE 1989 ACT adopted this section.]

[THE MARCH 17, 1997 AMENDMENT inserted "in accordance with the Administrative Process Act (VA. CODE ANN. §9-6.14:1 (et seq.)" in (a) through (d).]

[THE MAY 17, 1999 AMENDMENT, in (d), substituted "used as, or preserved for" for "used as to be provided or preserved for," inserted clause designations (i), (ii), (iii), (vi) and (vii), and inserted new clauses (iv) and (v).]

[THE JULY 2, 2007 AMENDMENT inserted "including public or private golf courses" at the end of clause (i) in (d) -- definition of "Real estate devoted to open-space use."]

[THE JULY 20, 2009 AMENDMENT added the third, fourth, fifth, and sixth sentences in (a), (b) and (c), and the second, third, fourth and fifth sentences in (d).]

[THE JULY 17, 2012 AMENDMENT added "Prior, discontinued use of property shall not be considered in determining its current use" to each of the four subsections.]

[THE JULY 3, 2018 AMENDMENT expanded the definitions of "Real estate devoted to agricultural use" to include products made from plants or animals or related to soil and water conservation programs and of "Real estate devoted to horticultural use" to include to products directly produced from grown items or related to soil and water conservation programs.]

[THE AUGUST 1, 2023 AMENDMENT added a new definition of "Real estate devoted to agricultural use", added a new definition of "Real estate devoted to horticultural use", and clarified that noxious weeds or woody growth shall not be the sole basis for the denial of land use taxation.]

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

[THE 1987 AMENDMENT rewrote this section.]

[THE 1988 AMENDMENT substituted "however, no application fee may be required" for "except" in (c), deleted "original" preceding "application fee" in (f), and substituted "a qualifying use" for "the use for which classification is granted" in (k).]

[THE 1993 AMENDMENT deleted (h) concerning the duties of the County Commissioner of the Revenue to compile records of approved land use applications.]

[THE MARCH 17, 1997 AMENDMENT inserted "or group of contiguous parcels titled in exactly the same name" in (d) and substituted "titled in exactly the same" for "in the same" in the third sentence in (e)(1).]

[THE DECEMBER 3, 2001 AMENDMENT, in the undesignated paragraph following paragraph 2 in (a), substituted "subsection (e)(2)" for "subsection (e)" in the first sentence, and added second and third sentences; deleted former second sentence in (e)(2) providing

for an additional fee of twenty cents per acre for all acres in excess of one hundred acres; and added the second and third sentences in the first paragraph in (f).]

[THE DECEMBER 1, 2008 AMENDMENT substituted "twenty dollars" for "ten dollars" in the first sentence of (e)(1), substituted "twenty cents" for "ten cents" in the second sentence of (e)(1), substituted "forty dollars" for "twenty dollars" in the first sentence of (e)(2), and substituted "forty dollars" for "twenty dollars" in the last sentence of (f).]

[THE JULY 3, 2018 AMENDMENT added "shall" and "as follows" to (a) and "The property owner shall submit an initial application, unless it is a revalidation form, at" to (a)(1), and subsection (l).]

[THE SEPTEMBER 7, 2021 AMENDMENT, effective for tax years beginning on and after January 1, 2022, conformed this section to twice a year tax collection.]

[THE JULY 19, 2022 AMENDMENT added "or represent a minority interest in such parcel" to (b).]

[THE AUGUST 1, 2023 AMENDMENT added an exemption to allow for continued land use taxation despite termination of compensation under the state or federal soil and water conservation program.]

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

[THE 1987 AMENDMENT adopted this section.]

[THE MARCH 17, 1997 AMENDMENT, effective with the 1998 tax year, substituted "April 1" for "June 1" in the first sentence and "June 1" for November 1" in the second sentence and added the last sentence.]

[THE JULY 19, 2022 AMENDMENT added the second paragraph.]

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.

[THE 1987 AMENDMENT rewrote this section.]

[THE MARCH 1989 AMENDMENT inserted "the State Forester" twice; inserted "solely" in paragraph 2 of (a), added undesignated paragraph following paragraph 2 of (a), and added paragraph 3 thereafter.]

[THE 1989 AMENDMENT substituted "Recreation" for "Historic Resources" in paragraph 1 of (a) and paragraph 3 thereof; in (b), and added proviso in paragraph 2 of (a).]

[THE 1990 AMENDMENT, in (a), inserted "recorded after July 1, 1983" in paragraph 2 and inserted "or its authorized designee" in clause (iii) in paragraph 3.]

[THE FEBRUARY 2, 1998, AMENDMENT, in clause (iii) of paragraph 2 of (a), inserted "land devoted to open space uses shall consist of."]

[THE MAY 17, 1999 AMENDMENT, in paragraph 3 of (a), substituted "§15.2-4301 et seq.)" for "§15.1-1507 et seq." and "§15.2-4314" for "§15.1-1513."]

[THE DECEMBER 2, 2002 AMENDMENT substituted "one-quarter of an acre" for "two acres" at the end of the first paragraph in subsection (a) 2.]

[THE JULY 19, 2010 AMENDMENT added the second sentence in second paragraph in subsection 2.]

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

[THE 1987 AMENDMENT rewrote this section.]

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

[THE 1988 AMENDMENT rewrote this section.]

[THE 1990 AMENDMENT added the second paragraph in (d).]

[THE 1992 AMENDMENT inserted "or the zoning of the real estate is changed to a more intensive use at the request of the owner or his agent" in the first sentence in (a); in (c), rewrote the former first sentence by substituting "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" for "but not" and inserted "does not rezone the real estate to a more intensive use and" in the present second sentence, substituted "real estate which has been zoned to a more intensive use at the request of the owner or his agent" for "real estate rezoned" and inserted "or otherwise subject to or" in the third sentence, and, in the fourth sentence, inserted "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 in the first paragraph of (d), substituted "zoned" for "rezoned" and "at the time such zoning" for "at the time the zoning" and inserted "and liable for" in the first sentence, inserted present second sentence, substituted "zoned" or "rezoned" and inserted "and liable for" in the third sentence, and inserted the present fourth, fifth, and sixth sentences therein.]

[THE MAY 17, 1999 AMENDMENT substituted "ten dollars" for "two dollars" at the end of (a), effective July 1, 1999.]

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

[THE 1987 AMENDMENT rewrote this section.]

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.

[THE 1987 AMENDMENT adopted this section.]

[THE 1988 AMENDMENT rewrote (a) and deleted "or gross sales requirements" following "minimum acreage" in (b).]

[THE JULY 2, 2007 AMENDMENT redesignated former subsection (b) as present (c); designated provisions of the former undesignated second paragraph following (a) as present (b)(1) and inserted "separation or split-off" and substituted "that meet" for "which meet," "that are used for one" for "which the owner attests is for one," and "subsection (a) of this section" for "this subsection" therein; and inserted (b)(2) as a "Reserved" paragraph.]

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

[THE 1987 AMENDMENT substituted "real estate assessments" for "real estate assessment" and inserted "boards of equalization."]

Sec. 9-7.8. Effective date of article.

[THE DECEMBER 15, 1980 ACT adopted this section.]

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

Sec. 9-8. Purpose.

[THE 1982 AMENDMENT inserted "and mobile homes" following "real estate."]

[THE 1993 AMENDMENT deleted "mobile or" preceding "manufactured homes" in the first paragraph and added the second paragraph.]

Sec. 9-9. Definitions.

[THE 1982 AMENDMENT added "including a mobile home" to definition of "Dwelling."]

[THE 1987 AMENDMENT inserted the definition of "mobile home" and substituted the definition of "permanently and totally disabled" for the former reference to §58-760.1(e).]

[THE 1988 AMENDMENT rewrote the definition of "mobile or manufactured home."]

[THE 1993 AMENDMENT substituted "manufactured home" for "mobile home" in the definition of "Dwelling" and deleted "Mobile or" preceding "[M]anufactured home" therein.]

[THE FEBRUARY 2, 1998 AMENDMENT inserted the definition of "Income."]

[THE JULY 5, 2011 AMENDMENT added "that are subject to tax under federal income tax laws, regulations, rules, or policies" to the definition of "Income."]

[THE JULY 16, 2019 AMENDMENT revised the definition of "dwelling."]

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

[THE 1982 AMENDMENT deleted "and, provided ... has been a resident of the County for at least five (5) years prior to December 31 of the tax year for which the request is made" from the first paragraph.]

[THE 1984 AMENDMENT substituted "nine thousand dollars" for "seven thousand five hundred dollars" in (a)].

[THE 1987 AMENDMENT inserted "or owners," preceding "who is living" in (a) and deleted "worth at the end of (a), substituted "owner" for "owners" preceding "shall not exceed" in (b), inserted dollar amounts in numerals parenthetically, and deleted former (d), the former provisions of which are now found at §9-11 and added present (d).]

[THE MARCH 1989 AMENDMENT rewrote (a) and inserted "excluding the value of the dwelling and the land, not exceeding one acre, upon which it is situated" in (b).]

[THE SECOND 1989 AMENDMENT substituted "twelve thousand dollars ($12,000.00)" for "nine thousand dollars ($9,000.00)" and substituted "two thousand, five hundred dollars ($2,500.00)" for "fifteen hundred dollars ($1,500.00)" in the middle of (a) and added "from the total combined income calculation" at the end of (a), inserted "the present value of all" in (b), and substituted "sixty thousand dollars $60,000.00)" for "fifty thousand dollars ($50,000.00)"at the end of (b), deleted former (c) concerning the exclusion of the fair market value of the dwelling from combined financial worth, and inserted new (c).]

[THE 1990 AMENDMENT designated existing provisions of (a) as paragraph (1) therein, substituting "Subject to subsection (a)(2) of this section" for "That" at the beginning thereof, inserting "and who does not qualify for the exemption provided by subsection (a)(2) hereof" near the end, added new (a)(2), and deleted "That" at the beginning of (b).]

[THE 1993 AMENDMENT substituted "qualifies" for "has already qualified," deleted "after so qualifying" preceding "the person's physical or mental" and substituted "income of the relative or of the relative's spouse ... prior to or after the relative moves into such residence" for "relative's income shall be counted towards the income limit" in (a)(2).]

[THE APRIL 1995 AMENDMENT, substituted "fifteen thousand dollars ($15,000.00)" for "twelve thousand dollars ($12,000.00)" in the middle of subsection (a)(1).]

[THE FEBRUARY 2, 1998, AMENDMENT added new subsection (a)(3).]

[THE AUGUST 7, 2000 AMENDMENT inserted "according to the provisions of this article" in the introductory paragraph; and amended (a)(1), effective January 1, 2001, *for taxable years beginning on and after January 1, 2001*, to increase the maximum total combined income from $15,000 to $22,000 annually, subject to the same provisos.]

[THE JULY 7, 2003 AMENDMENT amended (a)(1), effective for taxable years beginning on and after January 1, 2003, to increase the maximum total combined income from $22,000 to $26,000 annually and to increase the amount of the excludable income of certain non-spousal relatives from $2,500 to $8,500 annually.]

[THE JUNE 5, 2006 AMENDMENT, in (a)(1), increased the ceiling for the total combined income received from all sources from $26,000 to $30,000, increased the nonspousal relative income exclusion from $8,500 to $10,000, and substituted "in determining total combined income" for "from the total combined income calculation"; in (b), increased the net combined financial worth limitation from $60,000 to $75,000; all effective January 1, 2007.]

[THE JULY 7, 2008 AMENDMENT, in (a)(1), increased the ceiling for the total combined income received from all sources from $30,000 to $32,000, substituted "$10,000.00" for "$5,000.00" in (a)(2), and inserted "with no other joint owners," and "and the proration of the exemption or deferral. . ." in the last sentence of subsection (d); all effective January 1, 2009.]

[THE JULY 5, 2011 AMENDMENT added "that are subject to tax under federal income tax laws, regulations, rules, or policies" in (a)(3).]

[THE DECEMBER 4, 2012 AMENDMENT, in (a)(1), increased the ceiling for the total combined income received from all sources from $32,000 to $34,500, and in (b), increased the ceiling for the total combined net worth from $75,000 to $80,900, both effective January 1, 2013.]

[THE JULY 7, 2015 AMENDMENT added the first paragraph and "except for those relatives living in the dwelling and providing bona fide caregiving services to the owner whether such relatives are compensated or not" in (a)(1).]

[THE JULY 5, 2016 AMENDMENT, in (a)(1), increased the ceiling for the total combined income received from all sources from $34,500 to $35,000, and in (b), increased the ceiling for the total combined net worth from $80,900 to $82,000, both effective January 1, 2016.]

[THE JULY 21, 2020 AMENDMENT, in (a)(1), increased the ceiling for the total combined income received from all sources from $35,000 to $45,000, and in (b), increased the ceiling for the total combined net worth from $82,000 to $100,000, both effective January 1, 2020.]

[THE APRIL 4, 2023 AMENDMENT, in (a)(1), increased the ceiling for the total combined income received from all sources from $45,000 to $50,000, effective January 1, 2023.]

Sec. 9-10.1. Prorated tax exemption.

[THE JULY 7, 2008 ACT adopted this section.]

[THE JULY 5, 2011 AMENDMENT deleted reference to the state code citation in (c).]

[THE JULY 7, 2015 AMENDMENT added subsection (b) and redesignated former subsections (b) and (c) as (c) and (d) respectively.]

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

[THE 1982 AMENDMENT rewrote (b).]

[THE 1984 AMENDMENT raised the maximum income to nine thousand dollars ($9,000) and revised the schedule contained in (e) hereof.]

[THE 1987 AMENDMENT rewrote this section.]

[THE 1989 AMENDMENT substituted "relief" for "relief" at the end of (d) and raised the maximum total income from $9,000 to $12,000 and the maximum annual exemption on any one property from $200 to $250, and revised the table in (e).]

[THE 1990 AMENDMENT, in the first sentence of (b), substituted "Department of Veterans Affairs" for "Veterans Administration," inserted "who are either" following "two (2) medical doctors," and "or are military officers on active duty who practice medicine with the United States Armed Forces" following "in the Commonwealth."]

[THE 1991 AMENDMENT inserted "the Social Security Administration" in the first sentence in (b) and added the clause beginning "however, a certification pursuant to 42 U.S.C. §423 (d)..." at the end of the first sentence in (b).]

[THE APRIL 1995 AMENDMENT raised the maximum total income from $12,000.00 to $15,000.00 and revised the incremental income levels in the table in (e).]

[THE MARCH 17, 1997 AMENDMENT inserted "or written statement" following "affidavit" in the middle of (a) and in (c).]

[THE FEBRUARY 2, 1998, AMENDMENT inserted the language beginning "and qualification for the exclusion of life insurance..." at the end of the first sentence in (d).]

[THE AUGUST 7, 2000, AMENDMENT substituted "but no later than May 1" for "but before April 1" in (c); rewrote the table of total income from all sources and percentage tax exemption applicable thereto found in (e), and, at the end of (e), substituted "$300.00" for "$250.00" as the maximum annual exemption on any one property, effective upon passage and applicable to the 2000 taxable year and thereafter.]

[THE JULY 7, 2003 AMENDMENT, *effective for taxable years beginning on and after January 1, 2003*, rewrote the table of total income from all sources and percentage tax exemption applicable thereto in (e) to consolidate the tax brackets eligible for full or partial exemption, increasing the maximum total annual income amount from $22,000 to $26,000, and increasing the maximum annual exemption on any one property from $300 to $500.]

[THE JUNE 5, 2006 AMENDMENT, effective for tax years beginning on and after January 1, 2007, rewrote the table of total income from all sources and percentage tax exemption applicable thereto found at (e) by substituting "$0 to $20,000" for "$0 to $15,000," "$20,000 to $25,000" for "$15,000 to $20,000," and "$25,000 to $30,000" for "$20,000 to $26,000."]

[THE JULY 7, 2008 AMENDMENT, effective for tax years beginning on and after January 1, 2009, rewrote the table of total income from all sources and percentage tax exemption applicable thereto found at (e) by substituting "$0 to $24,000" for "$0 to $20,000," "$24,000 to $28,000" for "$20,000 to $25,000," and "$28,000 to $32,000" for "$25,000 to $30,000."]

[THE JULY 20, 2009 AMENDMENT, inserted "or §9-10.1, as the case may be" in clause (ii) of subsection (a).]

[THE DECEMBER 4, 2012 AMENDMENT, effective for tax years beginning on and after January 1, 2013, rewrote the table of total income from all sources and percentage tax exemption applicable thereto found at (e) by substituting "$0 to $25,900" for "$0 to $24,000," "$25,900 to $30,200" for "$24,000 to $28,000," and "30,200 to 34,500" for "$28,000 to $32,000", and increasing the maximum annual exemption from $500 to $540.]

[THE JULY 5, 2016 AMENDMENT, effective for tax years beginning on and after January 1, 2016, rewrote the table of total income from all sources and percentage tax exemption applicable thereto found at (e) by substituting "$0 to $27,000" for "$0 to $25,900," "$27,000 to $31,000" for "$25,900 to $30,200," and "31,000 to 35,000" for "$30,200 to $34,500", and increasing the maximum annual exemption from $540 to $600.]

[THE JULY 21, 2020 AMENDMENT, effective for tax years beginning on and after January 1, 2020, rewrote the table of total income from all sources and percentage tax exemption applicable thereto found at (e) by substituting "$0 to $35,000" for "$0 to $27,000," "$35,000 to $40,000" for "$27,000 to $31,000," and "40,000 to 45,000" for "$31,000 to $35,000", and increasing the maximum annual exemption from $600 to $750.]

[THE SEPTEMBER 7, 2021 AMENDMENT, effective for tax years beginning on and after January 1, 2022, conformed this section to twice a year tax collection.]

[THE APRIL 4, 2023 AMENDMENT, effective for tax years beginning on and after January 1, 2023, rewrote the table of total income from all sources and percentage tax exemption applicable thereto found at (e) by substituting "$0 to $40,000" for "$0 to $35,000," "$40,000 to $45,000" for "$35,000 to $40,000," and "45,000 to 50,000" for "$40,000 to $45,000", and increasing the maximum annual exemption from $750.00 to $1,000.00.]

Sec. 9-11.1. Absence from residence.

[THE SEPTEMBER 8, 1987 ACT adopted this section.]

[THE JULY 2, 2013 AMENDMENT substituted "mental health care" for "mental care".]

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

[THE 1988 AMENDMENT substituted "exceeding" for "extending" and "§58.1-3210 et seq." for "Article II of Chapter 32 of Title 58.1" in the first sentence of (b).]

[THE 1989 AMENDMENT substituted "the remainder of the current taxable year" for "the then current taxable year" in (b) and added (c).]

[THE JULY 7, 2008 AMENDMENT added "or a nonqualifying individual" in the first sentence of (c).]

[THE JULY 5, 2011 AMENDMENT deleted reference to repealed limitations in the state code in (b).]

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

[THE 1989 ACT adopted this section.]

Sec. 9-12. Penalty.

[THE DECEMBER 18, 1972 ACT adopted this section.]

Sec. 9-12.1. Effective date.

[THE DECEMBER 18, 1972 ACT adopted this section.]

Article VII. Personal Property Tax.

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

[THE 1987 AMENDMENT, in paragraph (c), inserted "and all other musical instruments," and deleted "all other musical instruments of whatever kind" preceding "radio."]

[THE FEBRUARY 2, 1998 AMENDMENT redesignated former paragraph (h) as present paragraph (i), and inserted new paragraph (h).]

[THE JULY 7, 2008 AMENDMENT added "All-terrain vehicles and off-road motorcycles as defined in VA. CODE ANN. §46.2-100 (Cum. Supp. 2007)" as a new subsection (i) and redesignated former subsection (i) as subsection (j).]

[THE JULY 1, 2013 AMENDMENT added "mopeds" near the beginning of subsection (i).]

[THE JULY 7, 2015 AMENDMENT added "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" as a new subsection (j) and

redesignated former subsection (j) as subsection (k), and added "primarily" to the paragraph following (k).]

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

[THE 1988 ACT adopted this section.]

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

[THE 1982 AMENDMENT deleted "including privately owned pleasure horses and ponies" from definition of "farm animals."]

[THE JULY 1, 2014 AMENDMENT added "including privately owned pleasure horses and ponies" in the definition of "farm animals."]

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

[THE JULY 6, 2004 ACT adopted this section, to become effective upon passage.]

[THE JULY 20, 2009 AMENDMENT renumbered the last two subsections to correct typographical error.]

[THE JULY 21, 2020 AMENDMENT added "(ii) equipment and machinery used by a nursery as defined in VA. CODE ANN. §3.2-3800 (Repl. Vol. 2016) for the production of horticultural products; and (iii) any farm tractor as defined in VA. CODE ANN. §46.2-100 (Cum. Supp. 2019), regardless of whether such farm tractor is used exclusively for agricultural purposes" in (b)(1).]

[THE DECEMBER 1, 2020 AMENDMENT added subsection (b)(3).]

[THE AUGUST 1, 2023 AMENDMENT added motor vehicles used primarily for agricultural purposes, privately owned agricultural trailers, and farm machinery and implements to the list of exempt property.]

Sec. 9-14.02. Apportioned vehicles.

[THE SEPTEMBER 7, 2021 ACT adopted this section, to become effective beginning in tax years on and after January 1, 2022.]

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

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

[THE 1993 ACT adopted this section, effective August 8, 1994.]

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.

[THE DECEMBER 3, 2001 ACT adopted this section.]

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

[THE JULY 7, 2008 ACT adopted this section.]

[THE DECEMBER 1, 2008 AMENDMENT inserted "an existing" into the second sentence of (a), substituted "no less than forty percent (40%)" for "any amount" in (a), added the last sentence to (a), substituted "base" for "assessed" in the first sentence of (b), added the second, third, fourth and sixth sentences in (b), substituted "before any work is started" for "prior to the completion of the rehabilitation or renovation" in the first sentence of (d), added the second sentence in (d), and substituted the current language in (e) for "The most recent tax assessed value shall be used for determining the fair market value of the property prior to the commencement of rehabilitation or renovation and the supplemental assessment issued by the Real Estate Assessment Office after completion of the rehabilitation or renovation shall be used to determine the increased assessed value resulting from the rehabilitation."]

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

[THE JULY 21, 2020 ACT adopted this section.]

[THE AUGUST 1, 2023 AMENDMENT added subsection (E), which allows for a 100 percent service-related disability veteran, or the veteran's surviving spouse, to apply for a prospective tax exemption prior to purchasing a new primary residence.]

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

[THE JULY 21, 2020 ACT adopted this section.]

Article VIII. Pollution Control Equipment.

Sec. 9-15. Exemption from taxation.

[THE 1987 AMENDMENT added "subject to the limitation provided in subsection (e) of this section" at the end of (b), and inserted "(15%)" in (e).]

[THE MARCH 17, 1997 AMENDMENT inserted the language beginning "the Department of Mines, Minerals and Energy...for waste disposal facilities," in (d).]

[THE DECEMBER 1, 2003 AMENDMENT added the second sentence in (c).]

[THE JULY 2, 2007 AMENDMENT added the last sentence in (b); in the last sentence in (c), substituted "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" for "or fuel"; and inserted "natural gas recovered from waste facilities, and landfill gas production facilities" near the end of (d).]

[THE JULY 20, 2009 AMENDMENT deleted references to any limitations on exemption of taxation on certified pollution control equipment in (b), deleted (e) which formerly read "Such exemption shall not exceed fifteen percent (15%) of the entire real and tangible personal property owned entirely within the plant site area as determined by the County assessing officer" and added the third sentence in (c).]

[THE JULY 7, 2015 AMENDMENT added the third and fourth sentences in (c).]

[THE JULY 6, 2016 AMENDMENT substituted "see additional limitations found in VA. CODE ANN. §58.1-3660 (Cum. Supp. 2016)" for "this exemption applies only to projects equaling 20 megawatts or less, as measured in alternating current (AC) generation capacity" in the fourth sentence of (c).]

[THE JULY 16, 2019 AMENDMENT added "For pollution control equipment and facilities certified by the Virginia Department of Health, this exemption applies only to onsite sewage systems that serve 10 or more households, use nitrogen-reducing processes and technology, and are constructed, wholly or partially, with public funds" to (c).]

[THE JULY 21, 2020 AMENDMENT added "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 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" to the first sentence of (c).]

[THE JULY 20, 2021 AMENDMENT reorganized the section, combining previous subsections (a) and (b) into (a), renumbering former subsection (c) as (b) and adding "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" to the definition of "Certified pollution control equipment and facilities," adding the definition of "Energy storage system," adding "or the Virginia Department of Health" and "for solar energy projects, energy storage systems, and" in the definition of "State certifying authority," and adding subsections (c) through (h).]

[THE JULY 19, 2022 AMENDMENT added "or subdivision certifying authority" in (b) five times, and added the definition of "Subdivision certifying authority."]

[THE DECEMBER 6, 2022 AMENDMENT added subsection (B) and re-lettered subsequent subsections, provides an exemption for rooftop solar as defined by Va. Code 15.2-2288.7]

Article IX. Bank Franchise Tax.

Sec. 9-16. Imposed; effective date.

[THE 1982 AMENDMENT substituted "in full force and effect. . . Assembly" for "in effect for the tax years 1980, 1981, and 1982" in (c).]

[THE 1987 AMENDMENT deleted "which chapter was enacted by the 1980 General Assembly and became effective upon the date of its passage" following "1950" in (a), and added the last sentence in (a) and (b).]

[THE 1988 AMENDMENT inserted "(80%)" and "($100.00)" in (a) and substituted "VA. CODE ANN. §58.1-1205" for "VA. CODE ANN. §58.1-1204" in (b).]

Article X. Disposition of Unclaimed Personal Property.

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

[THE MARCH 1989 ACT adopted this section.]

[THE MARCH 17, 1996 AMENDMENT, in first sentence of (a), inserted "(i)" and added "or (ii) the retention for use by the law-enforcement agency"; in (c), inserted "or retention for use by the law enforcement agency" and "display and" in first sentence, inserted "including property selected for retention by the law-enforcement agency," in second sentence and added "and shall be made available for public viewing at the sale" in second sentence; added third sentence in (e); in (f), inserted "property or" and added "and the retained property may be placed into use by the law-enforcement agency;" inserted "and satisfactory proof of ownership of the funds or property is made" and "or return the property" and added "or compensation" in first sentence of (g), and inserted "or property" in second sentence of (g).]

[THE MAY 17, 1999 AMENDMENT substituted "§15.2-1719 (Repl. Vol. 1997)" for "§15.1-133.01 (Cum. Supp. 1996)" in (a).]

[THE JULY 5, 2010 AMENDMENT added "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" to the end of the first sentence in (a) and added the second sentence in (a).]

Sec. 9-18. Disposal of unclaimed firearms or other weapons in possession of Sheriff.

[THE 1990 ACT adopted this section.]

[THE MAY 17, 1999 AMENDMENT, in (b), substituted "means any firearm or other weapon belonging..." for "shall be defined the same as 'unclaimed personal property' is described in §9-17 (b) of this Code;" and, in (c), inserted "or his duly authorized agent" twice.]

[THE JULY 5, 2016 AMENDMENT substituted "120 days" for "sixty (60) days" in the first sentence of (a) and added (d).]

Article XI.

Transient Occupancy Tax

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

[THE JUNE 5, 2012 ACT adopted this section.]

[THE JULY 20, 2021 AMENDMENT, in the first paragraph, substituted "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" for "the total amount paid by the customer for lodging per room, per night, excluding any other taxes levied thereon by or for any transient to any hotel," deleted the definition of "Hotel" and added all other definitions other than "Transient," which remains from earlier editions.]

[THE JULY 19, 2022 AMENDMENT rewrote the definition of "Accommodations" to comport with the state code.]

[THE AUGUST 1, 2023 AMENDMENT clarified that the room charge is the basis of transient occupancy taxation.]

Section 9-19.1. Scope of transient occupancy tax.

[THE JULY 20, 2021 ACT adopted this section.]

[THE JULY 19, 2022 AMENDMENT, effective October 1, 2022, rewrote (c) and (d) and added (f).]

Section 9-20. Exemptions.

[THE JUNE 5, 2012 ACT adopted this section.]

[THE JULY 20, 2021 AMENDMENT substituted "accommodations" for "lodging" throughout.]

Section 9-21. Collection generally.

[THE JUNE 5, 2012 ACT adopted this section.]

[THE JULY 20, 2021 AMENDMENT substituted "accommodations" for "lodging" throughout.]

Section 9-22. Collection procedure

[THE JUNE 5, 2012 ACT adopted this section.]

[THE JULY 20, 2021 AMENDMENT substituted "accommodations" for "lodging" throughout.]

[THE AUGUST 1, 2023 AMENDMENT clarified and strengthened reporting, collection, and enforcement of transient occupancy taxation.]

Section 9-23. Violations.

[THE JUNE 5, 2012 ACT adopted this section.]

Secs. 9-24 through 9-25. Reserved.

Editor's note: VA. CODE ANN. §58.1-3813.1, the statutory authority for these sections (E-911 Tax), was repealed by the General Assembly by Chapter 780 (HB 568) of the 2006 Acts of Assembly, effective January 1, 2007, resulting in the repeal of the ordinances in these sections by operation of law. That Chapter further provides "That if any of the provisions of this act are declared invalid in a nonappealable court order, then the remaining provisions of this act shall be invalid and the provisions of . . . VA. CODE ANN. §58.1-3812, §58.1-3813.1, §58.1-3815, §58.1-3816.2 . . ." of the Code of Virginia . . . as they were in effect immediately prior to the effective date of this act [January 1, 2007] shall be given effect beginning 90 days after the nonappealable court order is issued." Furthermore, any obligation incurred under the former ordinances in these sections *while they were in effect* will continue after their elimination such that Campbell County retains its full authority for enforcement and collection of those prior obligations.

[THE JULY 2, 2007 AMENDMENT repealed these ordinances, as effected by operation of law on January 1, 2007, pursuant to Chapter 780 of the 2006 Acts of Assembly, with the proviso that should provisions of said Chapter 780 be declared invalid in a nonappealable court order, then the provisions of this Article as they were in effect immediately prior to January 1, 2007, shall be given effect beginning 90 days after the nonappealable court order is issued.]

Article XII. Consumer Utility Taxes.

Editor's note: The March 17, 1997 amendments repealed former §9-26 through §9-34 of this Code, which had become effective on July 1, 1994 and which had provided for a consumer utility tax on consumers of electric light and power, telephone (excluding mobile local–telecommunications service) or gas services, and adopted then current §§9-26 through 9-43 (former Divisions A. and B. hereof), effective on July 1, 1997, which provided more detailed definitions, procedures, etc.

The June 1, 1998 and June 15, 1998 amendments *extended* the consumer utility tax to mobile local telecommunications services, but prescribed a separate rate structure for such services. Such 1998 amendments also provided for a three percent (3%) commission to businesses required to collect, account for, and remit the consumer utility taxes to Campbell County.

The October 2, 2000 amendments, effective January 1, 2001, subdivided former Division B. (formerly "Electric and Gas Companies") into present Division B. ("Tax on Consumers of Electricity") and present Division C. ("Tax on Consumers of Natural Gas") with sections renumbered appropriately, and converted the consumer utility taxes on consumers of electricity and natural gas from a tax based on the dollar amount billed monthly to a tax based on kilowatt hours of electricity delivered monthly to consumers and a tax based on CCF of natural gas delivered monthly to consumers, respectively, both taking into account minimum billing charges. Following written notice to the proper registered agents as required by statute, the converted tax structure for consumers of electricity and natural gas became effective with the first meter reading on and after January 1, 2001, prior to which time the tax previously imposed by Campbell County continued in effect.

Effective January 1, 2007, the provisions of former Division A. ("Tax on Consumers of Local Telecommunication Services") of this Article were repealed by operation of law as noted in the editor's note at Division A.— Reserved.

Division A. Reserved.

Repealed Effective January 1, 2007.

Editor's note: VA. CODE ANN. §58.1-3812, the statutory authority for this Division (Tax on Consumers of Local Telecommunication Services), was repealed by the General Assembly by Chapter 780 (HB 568) of the 2006 Acts of Assembly, effective January 1, 2007, resulting in the repeal of the ordinances in this Division by operation of law. That Chapter further provides "That if any of the provisions of this act are declared invalid in a nonappealable court order, then the remaining provisions of this act shall be invalid and the provisions of . . . VA. CODE ANN. §58.1-3812, §58.1-3813.1, §58.1-3815, §58.1-3816.2 . . ." of the Code of Virginia . . . as they were in effect immediately prior to the effective date of this act [January 1, 2007] shall be given effect beginning 90 days after the nonappealable court order is issued." Furthermore, any obligation incurred under the former ordinances in this Division *while they were in effect* will continue after their elimination such that Campbell County retains its full authority for enforcement and collection of those prior obligations.

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

[THE JULY 2, 2007 AMENDMENT repealed these ordinances, as effected by operation of law on January 1, 2007, pursuant to Chapter 780 of the 2006 Acts of Assembly, with the proviso that should provisions of said Chapter 780 be declared invalid in a nonappealable court order, then the provisions of this Division as they were in effect immediately prior to January 1, 2007, shall be given effect beginning 90 days after the nonappealable court order is issued.]

Division B. Tax on Consumers of Electricity.

Sec. 9-35. Definitions.

[THE 1997 ACT adopted this section, effective July 1, 1997, which contains provisions similar to former §9-26 of this Code.]

[THE OCTOBER 2, 2000 AMENDMENT, effective January 1, 2001, rewrote definitions of "Consumer" and "Service Provider," added definitions of "Class of consumers," "Electric supplier," "Kilowatt hours delivered," and "Person," and deleted "Utility services."]

[THE DECEMBER 3, 2001 AMENDMENT, effective February 14, 2002, added "and 'Provider of billing services' means . . ." in the definition of "Service provider."]

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

[THE MARCH 17, 1997 ACT, effective July 1, 1997, adopted this section.]

[THE JUNE 1, 1998, AMENDMENT added "subject to the proviso language contained in subsection C. of VA. CODE ANN. §58.1-3814 (Repl. Vol. 1997)" at the end of (c).]

[THE OCTOBER 2, 2000 AMENDMENT, effective January 1, 2001, revised and redesignated provisions of subsection (a) as paragraph (1) therein, and added (a)(2) converting the consumer utility tax on consumers of electricity from a tax based on the dollar amount billed monthly to a tax based on kilowatt hours of electricity delivered monthly to consumers; made minor changes in (b); amended a reference to public service corporations in (c); and deleted "or gas" twice in (d) because consumer utility tax as to consumers of natural gas is now addressed by Division C. of this Article.]

[THE DECEMBER 3, 2001 AMENDMENT, effective February 14, 2002, substituted "provider of billing services" for "service provider" in subsection (b).]

Sec. 9-37. Exemptions.

[THE MARCH 17, 1997 ACT, effective July 1, 1997, adopted this section.]

[THE JUNE 1, 1998 AMENDMENT, added "subject to the proviso language contained in subsection C. of VA. CODE ANN. §58.1-3814 (Repl. Vol. 1997)" at the end of (d).]

[THE OCTOBER 2, 2000 AMENDMENT, effective January 1, 2001, redesignated subsection (a) as paragraph (1) thereof and added paragraph (2) thereafter, amended a reference to public service corporations in (d), deleted "or gas" preceding "company" in (e), and deleted former (f) concerning an exemption for utility sales of products used as motor vehicle fuels (now set forth in Division C. of this Article).]

[THE JULY 2, 2001 AMENDMENT, effective November 11, 2001, deleted provisions of former (a)(1) which had provided an exemption for public safety agencies.]

[THE DECEMBER 3, 2001 AMENDMENT, effective February 14, 2002, substituted "providers of billing services" for "service providers" in (g).]

[THE JULY 2, 2007 AMENDMENT deleted "as defined in VA. CODE ANN. §58.1-3813.1 (Repl. Vol. 2004)" in (a)(2) due to the repeal of that section by operation of law effective January 1, 2007, pursuant to Chapter 780 of the Acts of Assembly.]

[THE JULY 17, 2012 AMENDMENT added (f).]

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

[THE MARCH 17, 1997 ACT, effective July 1, 1997, adopted this section.]

[THE JUNE 1, 1998 AMENDMENT inserted "less any discount allowed under VA. CODE ANN. §58.1-3816.1 and this section" in the first sentence of subsection (b) and added (c).]

[THE AUGUST 7, 2000 AMENDMENT inserted "of the name and address of such consumer" in the fourth sentence of (a) in order to conform with a minor amendment to the state code not constituting change in the tax or structure already in existence.]

[THE OCTOBER 2, 2000 AMENDMENT, effective January 1, 2001, deleted references to "gas services;" divided provisions of (a) into paragraphs (1) and (2) therein, rewrote the first sentence in present (a)(1); in the second sentence in present (a)(2), inserted "receives and pays for electricity but" and "that is imposed by the County;" added the third sentence in (a)(2); and added "in accordance with the provisions of . . (Repl. Vol. 2000)" in (a)(2).]

[THE DECEMBER 3, 2001 AMENDMENT, effective February 14, 2002, substituted "provider of billing services" for "service provider" throughout and substituted "bills for electricity service" for "delivers electricity" in (a)(1).]

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

[THE MARCH 17, 1997 ACT, effective July 1, 1997, adopted this section.]

[THE OCTOBER 2, 2000 AMENDMENT, effective January 1, 2001, substituted "number of kilowatt hours of electricity delivered to" for "price charged" and "each billing cycle" for "with respect to each purchase of electric light and power, or gas services."]

[THE DECEMBER 3, 2001 AMENDMENT, effective February 14, 2002, substituted "provider of billing services" for "service provider" in the first sentence.]

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

[THE MARCH 17, 1997 ACT, effective July 1, 1997, adopted this section.]

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

services.

[THE MARCH 17, 1997 ACT, effective July 1, 1997, adopted this section.]

[THE DECEMBER 3, 2001 AMENDMENT, effective February 14, 2002, substituted "provider of billing services" for "service provider" in the first sentence.]

Sec. 9-42. Severability.

[THE MARCH 17, 1997 ACT, effective July 1, 1997, adopted this section.]

Sec. 9-43. Effective date.

[THE MARCH 17, 1997 ACT, effective July 1, 1997, adopted this section.]

[THE OCTOBER 2, 2000 AMENDMENT, effective January 1, 2001, rewrote this section.]

Division C. Tax on Consumers of Natural Gas.

Sec. 9-44. Definitions.

[THE OCTOBER 2, 2000 AMENDMENT, effective January 1, 2001, adopted this section containing provisions similar to §9-35, rewrote definitions of "Consumer" or "Purchaser," added definitions of "CCF," "Class of consumers," "Gas Utility," "Person," and "Pipeline distribution company," and deleted definitions of "Service provider" and "Utility services."]

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

[THE OCTOBER 2, 2000 AMENDMENT, effective January 1, 2001, adopted this section which contains provisions similar to §9-36, *and* rewrote subsection (a)(1) and added (a)(2) converting the consumer utility tax on consumers of natural gas from a tax based on the *dollar* amount billed monthly to tax based on CCF of natural gas delivered monthly to consumers; substituted "Division" for "section" and "pipeline distribution company or gas utility" for "utility corporation" in (b); amended a reference to public service corporations in (c); and deleted "electric light and power or" preceding "gas company" twice in (d).]

Sec. 9-46. Exemptions.

[THE OCTOBER 2, 2000 AMENDMENT, effective January 1, 2001, adopted this section which contains provisions similar to §9-37, and redesignated subsection (a) as paragraph (1) thereof and added paragraph (2) thereafter, amended a reference to public service corporations in (d),and deleted "an electric light and power or" preceding "gas company" in (e).]

[THE JULY 2, 2001 AMENDMENT, effective November 11, 2001, deleted the provisions of former subsection (a)(1) which had provided an exemption for public safety agencies.]

[THE JULY 2, 2007 AMENDMENT deleted "as defined in VA. CODE ANN. §58.1-3813.1 (Repl. Vol. 2004)" in (a)(2) due to the repeal of that section by operation of law effective January 1, 2007, pursuant to Chapter 780 of the Acts of Assembly.]

[THE JULY 17, 2012 AMENDMENT added "or to natural gas used to generate electricity by a public utility as defined in VA. CODE ANN. §56-265.1 (Cum. Supp. 2011) or an electric cooperative as defined in VA. CODE ANN. §56-231.15 (Repl. Vol. 2007)" to (f).]

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

[THE OCTOBER 2, 2000 AMENDMENT, effective January 1, 2001, adopted this section which contains provisions similar to §9-38, *and* deleted references to "electric light and power or" and substituted "gas utility or pipeline distribution company" for "service provider" throughout the section; divided provisions of subsection (a) into paragraphs (1) and (2) therein, rewrote the first sentence in present (a)(1); in the second sentence in (a)(2) inserted "receives and pays for gas but" and "that is imposed by the County;" added the third sentence in (a)(2),and added "in accordance with the provisions of . . ." at the end of (a)(2).]

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

[THE OCTOBER 2, 2000 AMENDMENT, effective January 1, 2001, adopted this section which contains provisions similar to §9-39, *and*, in the first sentence, substituted "pipeline distribution company and gas utility" for "service provider," "number of CCF (100 cubic feet) of natural gas delivered to" for "price charged," and "each billing cycle" for "with respect to each purchase of electric light and power or gas services."]

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

[THE OCTOBER 2, 2000 AMENDMENT, effective January 1, 2001, adopted this section which contains provisions similar to §9-40.]

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

[THE OCTOBER 2, 2000 AMENDMENT, effective January 1, 2001, adopted this section which contains provisions similar to §9-41, *and* substituted "pipeline distribution company or gas utility" for "service provider" in the first sentence.]

Sec. 9-51. Severability.

[THE OCTOBER 2, 2000 AMENDMENT, effective January 1, 2001, adopted this section which contains provisions similar to §9-42.]

Sec. 9-52. Effective date.

[THE OCTOBER 2, 2000 AMENDMENT, effective January 1, 2001, adopted this section.]

Article XIII. Meals Tax.

Sec. 9-53. Definitions.

[THE JUNE 4, 2019 ACT adopted this section, effective September 1, 2019.]

Sec. 9-54. Levy of tax.

[THE JUNE 4, 2019 ACT adopted this section, effective September 1, 2019.]

Sec. 9-55. Exemptions from tax.

[THE JUNE 4, 2019 ACT adopted this section, effective September 1, 2019.]

[THE JULY 21, 2020 AMENDMENT added (o).]

Sec. 9-56. Collection of tax.

[THE JUNE 4, 2019 ACT adopted this section, effective September 1, 2019.]

[THE JULY 19, 2022 AMENDMENT added the itemization requirement.]

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

[THE JUNE 4, 2019 ACT adopted this section, effective September 1, 2019.]

Sec. 9-58. Compensation to sellers.

[THE JUNE 4, 2019 ACT adopted this section, effective September 1, 2019.]

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

[THE JUNE 4, 2019 ACT adopted this section, effective September 1, 2019.]

Section 9-60. Violations.

[THE JUNE 4, 2019 ACT adopted this section, effective September 1, 2019.]

Section 9-61. Situs.

[THE JUNE 4, 2019 ACT adopted this section, effective September 1, 2019.]