

AN ORDINANCE TO AMEND THE PRINCE GEORGE COUNTY CODE, CHAPTER 74, "TAXATION," ARTICLE VII, "REAL PROPERTY GENERALLY," DIVISION 3, "SPECIAL ASSESSMENT FOR LAND PRESERVATION" SECTION 74-262, "APPLICATIONS" TO MAKE THE DUE DATE CONSISTENT WITH THE COUNTY'S FISCAL YEAR AND TO ADD SEC. 74-268 "REMOVAL OF PARCELS FROM PROGRAM IF TAXES DELINQUENT" TO INCORPORATE STATE LAW.

BE IT ORDAINED by the Prince George County Board of Supervisors, pursuant to the grant of authority contained in Virginia Code § 58.1-3230 *et seq.*, 1950, as amended, that the Prince George County Code, Chapter 74, "Taxation," Article VII, "Real Property Generally," Division 3, "Special Assessment for Land Preservation" Section 74-262, "Applications" be amended to read as follows:

"Sec. 74-262. Applications.

(a) Application by owner; forms. The owner of any real estate meeting the criteria set forth in Code of Virginia, §§ 58.1-3230 and 58.1-3233(2), may, on or before **May** 1 of each year, apply to the county assessor for the classification, assessment and taxation of such property for the next succeeding tax year on the basis of its use, under the procedures set forth in Code of Virginia § 58.1-3236. Such application shall be on forms provided by the state department of taxation and supplied by the county assessor and shall include such additional schedules, photographs and drawings as may be required by the county assessor.

(b) Separate application. A separate application shall be filed for each parcel on the land book. **Separate applications shall be required for each parcel as recorded at the courthouse. Separate applications shall not be required for administrative parcels.**

(c) Change in use or acreage. An application shall be submitted whenever the use or acreage of such land previously approved changes; also, such property owner must revalidate annually with the **county assessor** any applications previously approved.

(d) Fee. There shall accompany each application a fee in accordance with the following schedule:

Range of Acres	Fees
0—100	\$10.00

Contiguous parcels in the same ownership shall be considered one parcel in determining the fee due under the schedule in this subsection.

(e) Schedule for submission of annual revalidation of existing use value applications; late filing of original application and revalidation.

(1) Annual revalidations of existing applications for use value taxation shall be submitted to the county assessor on or before **May** 1 prior to the year for

which use value taxation is sought. Beginning with revalidation applications received for the 1982 tax year and every sixth year thereafter, revalidation applications must be accompanied by a fee equal to the original application fee, as set forth in subsection (d) of this section.

(2) A revalidation application received after **May** 1 but on or before **July** 1 of the year for which use value taxation is sought will be accepted upon the payment of a late filing fee of \$10.00 per application.

(3) Original applications for use value taxation, received after the filing deadline of **May** 1 but on or before **July** 1 of the year for which use value taxation is sought, will be accepted upon the payment of a late filing fee of \$10.00 per application;” and

BE IT FURTHER ORDAINED by the Prince George County Board of Supervisors that the Prince George County Code, Chapter 74, “Taxation,” Article VII, “Real Property Generally,” Division 3, “Special Assessment for Land Preservation” Section 74-262, “Applications” be amended to add Section 74-268, “Removal of parcels from program if taxes delinquent” to read as follows:

“Sec. 74-268. – Removal of parcels from program if taxes delinquent.

(a) If on October 1 of any year the taxes for any prior year on any parcel of real property that has a special assessment as provided for in Division 3, “Special Assessment For Land Preservation” are delinquent, the 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 December 1, the treasurer shall notify the county assessor who shall remove such parcel from the land use program. Such removal shall become effective for the current tax year.

(b) However, if such delinquent taxes are paid no later than June 30, such parcel shall not be removed from the land use program.”

This Ordinance shall take effect upon adoption.