

IN THE COUNCIL OF THE CITY OF ROANOKE, VIRGINIA,

The 19<sup>th</sup> day of May 2025.

No. 43202-051925.

AN ORDINANCE amending and reordaining Article II, Real Estate Taxes Generally, Chapter 32, Taxation, Code of the City of Roanoke (1979) as amended, by the addition of new Division 10; Classification and Assessment of Blighted Properties and Derelict Buildings; providing for an effective date; and dispensing with the second reading of this ordinance by title.

1. Article II, Real Estate Taxes Generally, Chapter 32, Taxation, Code of the City of Roanoke (1979) as amended, is amended and reordained by the addition of new Division 10, Classification and Assessment of Blighted Properties and Derelict Buildings; to read and provide as follows:

***DIVISION 10. CLASSIFICATION AND ASSESSMENT OF BLIGHTED  
PROPERTIES AND DERELICT BUILDINGS***

***Sec. 32-103.28. Authority.***

*Section 58.1-3221.6, Code of Virginia (1950) as amended, authorizes a qualifying locality to declare blighted property and derelict buildings to be a separate class of property for taxation purposes and to levy a tax on blighted properties and derelict buildings at rates different than that levied on other real property.*

*Sec. 32-103.29. Definitions.*

*As used in this division, the following terms shall have the following meanings:*

*Blighted property means the same as that term is defined in §36-3, Code of Virginia (1950) as amended, encompassing any individual commercial, industrial, or residential structure or improvement that endangers the public's health, safety, or welfare because the structure or improvement upon the property is dilapidated, deteriorated, or violates minimum health and safety standards, or any structure or improvement previously designated as blighted pursuant to § 36-49.1:1, Code of Virginia (1950) as amended, under the process for determination of "spot blight."*

*Derelict building means the same as that term is defined in § 15.2-907.1, Code of Virginia (1950) as amended, encompassing a residential or nonresidential building or structure, whether or not construction has been completed, that might endanger the public's health, safety, or welfare and for a continuous period in excess of six months, it has been (i) vacant, (ii) boarded up in accordance with the building code, and (iii) not lawfully connected to electric service from a utility service provider or not lawfully connected to any required water or sewer service from a utility service provider.*

*Qualifying locality means a locality with a score of 100 or higher on the fiscal stress index, as published by the Department of Housing and Community Development in July 2020.*

*Sec. 32-103.30. – Classification and Assessment of blighted and derelict properties.*

*Upon the determination of the director of real estate valuation, which may be based upon a declaration by the city manager or their designee, that real property constitutes blighted property or a derelict building, such properties shall be classified the same, and assessed as follows:*

- (a) Blighted property, as defined in Sec 32-103.29, of the Code of the City of Roanoke, along with the land such building is located on, shall be classified as blighted property, and shall be taxed at a rate of 5% more than the prevailing tax rate applicable to the general class of real property set forth in Sec. 32-16, of the Code of the City of Roanoke (the "Blighted Property Tax Rate").*

- (b) *A derelict building, as defined in Sec 32-103.29, of the Code of the City of Roanoke, along with the land such building is located on, shall be classified as derelict property, and shall be taxed at a rate of 10% more than the prevailing tax rate applicable to the general class of real property set forth in Sec. 32-16, of the Code of the City of Roanoke (the “Derelict Building Tax Rate”).*

*The Blighted Property Tax Rate and the Derelict Building Tax Rate assessed against any property, shall be effective July 1 following the date the aforementioned classifications have been made to such property, and those properties shall continue to be assessed at such rates until it has been determined by the director of real estate valuation that such property no longer constitutes blighted property or a derelict building.*

*Sec. 32-103.31–Lists to be maintained.*

*The director of real estate valuation shall maintain a list of properties declared blighted property or a derelict building pursuant to this division, and the tax rate for each of the properties subject to such classifications. The director of real estate valuation shall remove such properties from such list upon a determination that the properties no longer constitute a blighted property or a derelict building, which determination may be based upon a declaration by the city manager or their designee.*

*Sec. 32-103.32– Appeals.*

*Property owners may contest a designation of property as a blighted property or a derelict building under the standard appeals process for erroneous real estate assessments, as provided in § 58.1-3980 et seq., Code of Virginia (1950) as amended.*

*Sec. 32-103.33–Enforcement and implementation.*

*Enforcement and oversight of this division shall be the responsibility of the director of real estate valuation.*

2. This ordinance shall be in full force and effect on July 1, 2025.

3. Pursuant to Section 12 of the City Charter, the second reading of this ordinance

by title is hereby dispensed with.

ATTEST:

City Clerk.