



Board of Supervisors

1800 Sandy Hook Road
Goochland, VA 23063

Category: Ordinance Amendment NOT Appendix A or B

Meeting: 12/06/22 02:00 PM

Department: County Attorney

Prepared By: Christina Neale

Department Head: Tara A. McGee

(ID # 5538)

ADOPTED ORDINANCE

✓ Vote Record - Ordinance 5538						
<input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as Amended <input type="checkbox"/> Defeated <input type="checkbox"/> Tabled <input type="checkbox"/> Withdrawn <input type="checkbox"/> Meeting Cancelled <input type="checkbox"/> Deferred <input type="checkbox"/> Denied <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Consensus of the Board <input type="checkbox"/> Tabled by Consensus <input type="checkbox"/> Approved as Amended <input type="checkbox"/> Referred <input type="checkbox"/> Public Hearing Held <input type="checkbox"/> Return to PC on Tie Vote <input type="checkbox"/> Recommended for Approval (Defeated)			Yes/Aye	No/Nay	Abstain	Absent
	Susan Lascolette	Voter	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Ken Peterson	Second	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	John Lumpkins	Voter	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Neil Spoonhower	Voter	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Charlie Vaughters	Mover	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

AT A MEETING OF THE BOARD OF SUPERVISORS OF THE COUNTY OF GOOCHLAND, VIRGINIA, HELD ON DECEMBER 6, 2022, IN THE GOOCHLAND COUNTY ADMINISTRATION BUILDING, 1800 SANDY HOOK RD., SUITE 250, GOOCHLAND, VIRGINIA, THE FOLLOWING ACTION WAS TAKEN:

Ordinance amending County Code Chapter 13 (Taxation), Article III (Tax Relief for Certain Elderly and Disabled Persons), Sec. 13-66 (Claiming of Tax Relief) to change the real estate tax relief affidavit submission to allow residents to file before January 1; and Article X (Transient Occupancy Tax), Secs. 13-266 through 269 to align the County's transient occupancy tax provisions with state law updates enacted by the 2022 Virginia General Assembly, specifically to streamline the reporting and payment process

WHEREAS, Virginia Code §§ 15.2-1427 and 15.2-1433 enable a local governing body to adopt, amend, and codify ordinances or portions thereof; and

WHEREAS, Goochland County Commissioner of Revenue Jennifer Brown has asked the Board to consider changing the submission time frame to allow real estate tax relief applications to be accepted on a rolling basis, and to revise the County's transient occupancy tax provisions to comply with state law changes made in the 2022 General Assembly; and

WHEREAS, the proposed change will give residents more time to submit their tax relief affidavits and allow the Commissioner of Revenue's office more time to process the exemption requests as well as streamline the transient occupancy tax reporting and payment process; and

WHEREAS, the Board of Supervisors wishes to amend and update the County Code for the foregoing reasons; and

WHEREAS, the full text of this proposed ordinance amendment was available for public inspection in the Goochland County Administrator's Office, County Administration Building, 1800 Sandy Hook Road, Goochland, Virginia 23063; and

WHEREAS, after proper advertisement was made as required by law, a public hearing was conducted on December 6, 2022, at the Goochland County Administration Building, Board Meeting Room 250, 1800 Sandy Hook Road, Goochland, Virginia 23063.

NOW, THEREFORE, BE IT ORDAINED, that the Goochland County Code is hereby amended, and this ordinance is hereby enacted as follows:

1. Chapter 13 (Taxation), Article III (Tax Relief for Certain Elderly and Disabled Persons), Sec. 13-66 of the Goochland County Code is amended as follows:

Sec. 13-66. - Claiming of tax relief.

(a) The person claiming tax relief shall file annually with the commissioner of the revenue a real estate tax relief affidavit. The affidavit must be filed ~~between January 1 and~~ not later than March 31 of each year. The affidavit must be completed on forms provided by the county and include, in a manner prescribed by the commissioner of the revenue, the names of the related persons occupying the real estate, the net combined financial worth, including equitable interests, and the total combined income, as specified in section 13-65.

...

2. Chapter 13 (Taxation), Article X (Transient Occupancy Tax), Secs. 13-266 through 13-269 are hereby amended as follows:

Sec. 13-266. Definitions.

The following words and phrases, for the purpose of this article, have the following respective meanings except when the context clearly indicates a different meaning:

~~(a)A.~~ *Accommodations*: ~~a~~Any room or rooms, lodgings, or accommodations in any hotel, motel, inn, tourist camp, tourist cabin, camping grounds, club, short-term rental house, or any other place in which rooms or accommodations for lodging are regularly furnished to transients for consideration.

~~(b)B.~~ *Accommodations fee*: ~~t~~The amount paid to or retained by the accommodations intermediary for facilitating the sale. The accommodations fee shall be distinctly set out as a separate item.

~~(c)C.~~ *Accommodations intermediary*: ~~a~~Any person other than an accommodations provider who facilitates the sale of an accommodation, and either (1) charges a room charge to the customer, and charges which includes an accommodations fee, which fee it retains as compensation for facilitating the sale; (2) collects a room charge from a customer; or (3) charges a fee, other than an accommodations fee, to the customer, which fee it retains as compensation for facilitating the sale. For the purposes of this definition, "facilitates the sale" includes brokering, coordinating, or in any other way arranging for the purchase of the right to use accommodations via a transaction directly, including via one or more payment processors, between a customer and an accommodations provider. An accommodations intermediary is deemed to be a dealer making a retail sale of an accommodation.

"Accommodations intermediary" does not include a person:

(1) If the accommodations are provided by an accommodations provider operating under a trademark, trade name, or service mark belonging to that person; ~~or~~

(2) Who facilitates the sale of an accommodation if (i) the price paid by the customer to the person is equal to the price paid by the person to the accommodations provider for the accommodations, and (ii) the only compensation received by the person facilitating the sale of the accommodation is a commission paid from the accommodations provider to that person; ~~or~~

(3) Who is licensed as a real estate licensee pursuant to Virginia Code § 54.1-2100 et seq., and acting within the scope of such license.

~~(d)D.~~ *Accommodations provider:* ~~a~~Any person who furnishes accommodations to the general public for compensation. The term "furnishes" includes the sale of use or possession, or the sale of the right to use or possess.

~~(e)E.~~ *Room charge:* ~~t~~The full retail price charged for the use of lodging accommodations before taxes, including any fee charged to the customer and retained as compensation for facilitating the sale, whether described as an accommodations fee, facilitation fee, or any other name.

~~(f)F.~~ *Total price paid:* ~~t~~The total price charged to the customer. It will include the room charge and the accommodations fee, if any.

~~(g)G.~~ *Transient:* Any person who obtains accommodations for a period of less than 30 consecutive days.

Sec. 13-267. Collection.

~~(a)A.~~ For retail sales of accommodations not facilitated by an accommodations intermediary, the accommodations provider shall be liable for and collect, ~~the amount of the transient occupancy tax~~ from the person paying for the accommodations when the accommodations are paid, the transient occupancy tax computed on the total price paid.

~~(b)B.~~ For retail sales of accommodations facilitated by an accommodations intermediary, the accommodations intermediary shall be liable for and collect the transient occupancy tax computed on the room charge~~total price paid~~; however, for any transaction involving the retail sale of accommodations with two or more accommodations intermediaries, they may make an agreement regarding which party is responsible for collecting and remitting the transient occupancy tax, so long as the party who is responsible is registered with the county. In that event, the accommodations intermediary agreeing to collect and remit the tax will be the sole party liable for the tax.

~~(c)C.~~ The taxes collected under this article shall be deemed to be held in trust for the county by the person required to collect them until remitted as required in this article.

Sec. 13-268. Reports and remittance of tax collected.

~~(a)A.~~ For sales of accommodations facilitated by an accommodations intermediary, the accommodations intermediary is responsible for remittance of the transient occupancy tax as

~~(1) For accommodations at a hotel, the accommodations intermediary shall remit the tax on the accommodations fee to the county, and any remaining tax to the hotel, and the hotel shall remit those taxes to the county. An accommodations intermediary shall not be liable for taxes under this article remitted to a hotel that the hotel does not remit to the locality.~~

~~(2) For accommodations not at a hotel, the accommodations intermediary shall remit all the transient occupancy taxes directly to the county.~~

~~(b)~~A. The person collecting any transient occupancy tax shall make a report of the taxes collected upon the commissioner of the revenue's forms, showing the total price paid, the room charge, the accommodations fee, and the tax required to be collected. The person collecting any tax shall then sign and deliver the report to the commissioner of the revenue and remit the collected tax to the treasurer. The reports and remittances shall be made on or before the 20th day of April, July, October and January covering the amount of tax collected during the preceding quarter. Accommodations intermediaries are required to submit with their reports a monthly breakdown of each property address and the gross receipts for each property address in the county for all accommodations facilitated by it.

~~(c)~~B. Any person collecting the transient occupancy tax on transactions exempt or not taxable under this article shall transmit to the treasurer such erroneously or illegally collected tax unless and until the person can affirmatively show that the tax has since been refunded to the payor or credited to payor's account.

Sec. 13-269. Interest and penalties upon failure or refusal to remit tax or file report.

~~(a)~~A. If any person fails or refuses to remit to the treasurer the tax required to be collected and paid under this article within the time and in the amount specified, the treasurer shall add (i) a penalty in the amount of ten percent or ten dollars, whichever is greater, and (ii) interest thereon at the rate of ten percent per annum, computed on the taxes and penalty from the date the taxes are due and payable.

~~(b)~~B. In addition to the penalty and interest provided for in subsection (a), a penalty of ten percent or ten dollars, whichever is greater, shall be assessed on any person who fails to file a report as required in this article.

3. Except as amended herein, all County Code provisions remain in effect.

4. This ordinance will be effective January 1, 2023.

A COPY ATTEST:



Vic Carpenter, County Administrator
Goochland County Board of Supervisors