

**CULPEPER COUNTY, VA
ORDINANCE AMENDMENT TO
CHAPTER 12 (TAXATION), ARTICLE II - ASSESSMENT OF REAL ESTATE
DEVOTED TO AGRICULTURAL, HORTICULTURAL AND FOREST USES,
SEC. 12-18. - ROLL-BACK TAX WHEN USE CHANGES TO NON-QUALIFYING USE.**

WHEREAS, the Board of Supervisors of Culpeper County, Virginia, pursuant to both the general and specific authority granted to it by the Code of Virginia (1950), as amended, including but not limited to Title 58.1, Chapter 32, including but not limited to Articles 1 and 4, and Section 58.1-3237, has enacted certain provisions of Chapter 12, Article II of the Culpeper County Code, as published in 1997, republished in 2005, and as presently amended, to impose roll-back taxes; and

WHEREAS, Section 58.1-3237 of the Code of Virginia, as amended, authorizes Virginia localities to enact ordinances providing that when a change in zoning of real estate to a more intensive use at the request of the owner or his agent occurs, roll-back taxes shall not become due solely because the change in zoning is for specific more intensive uses set forth in the ordinance; and

WHEREAS, Sections 15.2-1427 and 15.2-1433 of the Code of Virginia, 1950, as may be amended from time to time, enable a local governing body to adopt, amend, and codify ordinances or portions thereof; and

WHEREAS, the full text of the amendment was available for public inspection in the Culpeper County Administrative Office, 302 N. Main Street, Culpeper, Virginia 22701; and

WHEREAS, following proper legal notice and publication on October 24 and 31, 2017, in accordance with law, the Board conducted a public hearing on November 8, 2017, as required by law, for the purpose of considering the adoption of the amendments of the Culpeper County Code in Chapter 12, as detailed in Attachment A.

NOW, THEREFORE, BE IT ORDAINED that the Board of Supervisors of Culpeper County, Virginia, hereby adopts the amendments to Chapter 12, Article II of the County Code, as reflected in Attachment A to this Ordinance, to be effective November 9, 2017.

BE IT SO ORDAINED THIS 8 DAY OF NOVEMBER, 2017.

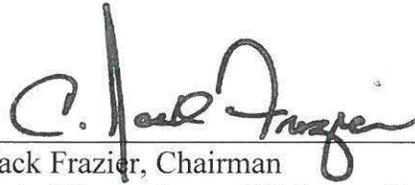
VOTING AYE: CHASE, DEAL, FRAZIER, FRITZ, HANSOHN, ROSENBERGER, WALKER

VOTING NAY: NONE

ABSTAINING: NONE

ABSENT: NONE

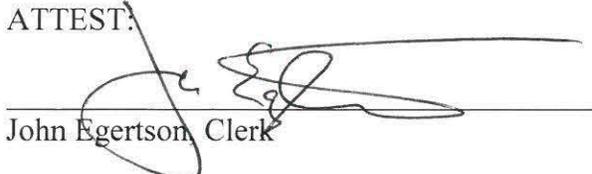
Witness this signature and seal.



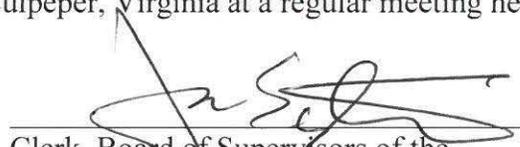
C. Jack Frazier, Chairman
Board of Supervisors of Culpeper County, Virginia

DATE: November 8, 2017

ATTEST:


John Egertson, Clerk

The undersigned Clerk of the Board of Supervisors of the County of Culpeper, Virginia, hereby certifies that the foregoing constitutes a true and correct copy of an ordinance adopted by the Board of Supervisors of the County of Culpeper, Virginia at a regular meeting held on the 8th day of November, 2017.


Clerk, Board of Supervisors of the
County of Culpeper, Virginia

For Information:

County Administrator
County Attorney
Treasurer
Commissioner of Revenue
County Real Estate Assessor
Economic Development Director

Attachments: Attachment A detailing the proposed amendments

Exhibit A

- **Sec. 12-18. - Roll-back tax when use changes to non-qualifying use.**

(a)

There is hereby imposed a roll-back tax, and interest thereupon, in such amounts as may be determined under Code of Virginia, § 58.1-3237, upon any property as to which the use changes to a non-qualifying use under this article.

(b)

The provisions herein Sec. 12-18(b) are effective November 9, 2017, and any retroactive effect is explicitly barred. Rollback tax shall not become due hereunder solely because of a change in zoning to any industrial zoning district. Such real estate may remain eligible for use value assessment and taxation, in accordance with the provisions of this article, as long as the use by which it qualified does not change to a non-qualifying use. No rollback tax shall become due with respect to the real estate until such time as the use by which it qualified changes to a non-qualifying use.

(c)

The owner of any real estate liable for roll-back taxes shall report to the County Assessor on forms to be prescribed, any change in the use of such property to a non-qualifying use and shall pay the roll-back tax when due. In any such case, reference shall be made to Code of Virginia, § 58.1-3237 in order to determine the necessity for, and amount of, any such required roll-back tax.

(Ords. of 11-6-1974, §§ 5, 6; 7-7-1992, § 12-18(b); Ord. of 6-1-2010, § (1))