



AGENDA

**FREDERICK COUNTY BOARD OF SUPERVISORS
WEDNESDAY, FEBRUARY 27, 2019
5:30 P.M. – BUDGET WORK SESSION
7:00 P.M. - REGULAR MEETING
BOARD ROOM, COUNTY ADMINISTRATION BUILDING
107 NORTH KENT STREET, WINCHESTER, VIRGINIA**

5:30 P.M. – Joint School Board–Board of Supervisors Budget Work Session

(See Budget Work Session Agenda)

7:00 P.M. - Regular Meeting Call to Order

Invocation

Pledge of Allegiance

Adoption of Agenda

Citizen Comments – Agenda Items that are not the subject of a Public Hearing

Consent Agenda

Attachment

1. Minutes

a. Closed Session of February 13, 2019 ----- A

b. Regular Meeting of February 13, 2019 ----- B

c. Budget Work Session of February 13, 2019 ----- C

Consent Agenda, continued

2. Committee Reports

a. Code & Ordinance Committee Report of 2/11/19 ----- D

b. Human Resources Committee Report of 2/8/19 ----- E

3. Request from the Commissioner of the Revenue for Refunds and
Corresponding Supplemental Appropriations ----- F

Handy Mart LLC - \$12,320.79
James Plummer - \$2,876.44
Toyota Lease Trust - \$3,024.75

Board of Supervisors Comments

County Officials

1. Committee Appointments----- G

a. Extension Leadership Council

Back Creek District -- Unexpired 4-year term ending 1/14/20

b. Shawneeland Sanitary District Advisory Committee

2-year term of Michelle Landon ended 11/9/18 (Eligible for reappointment)

2-year term of Jeff Stevens ended 11/9/18 (Eligible for reappointment)

See attached application of Jimmy Smith

c. Board of Equalization

3-year term ended 12/31/18 (Seeking applications)

d. Frederick Water Board of Directors

4-year term of Gary Oates ends 4/15/19 (Eligible for reappointment)

Committee Business

A. **Human Resources Committee** (See Attachment _E_ for Additional Information)

1. The Finance Department requests a new position in the FY 2019/2020 budget; Purchasing Manager; at a grade 10. *The committee unanimously recommends approval.*
2. The Fire and Rescue Department requests a new position in the FY 2019/2020 budget; Assistant Chief; at a Range 12. *The committee unanimously recommends approval.*
3. The Fire & Rescue Department requests reclassification of the ranges for a Battalion Chief (from Range 9 to Range 10) and a Deputy Chief (from Range 10 to 11). *The committee recommends approval.*
4. The Fire & Rescue Department requests approval for changes to its Career Development Program. *The committee recommends approval.*

Public Hearings (Non Planning Issues) - None

Planning Commission Business - None

Public Hearings

Other Planning Business - None

Board Liaison Reports

Citizen Comments

Board of Supervisors Comments

Adjourn

A

MINUTES
CLOSED SESSION
FREDERICK COUNTY BOARD OF SUPERVISORS
WEDNESDAY, FEBRUARY 13, 2019
5:00 P.M.
BOARD ROOM, COUNTY ADMINISTRATION BUILDING
107 NORTH KENT STREET, WINCHESTER, VIRGINIA

ATTENDEES

Board of Supervisors: Charles S. DeHaven, Jr., Chairman; Gary A. Lofton, Vice Chairman; Blaine P. Dunn; J. Douglas McCarthy; Judith McCann-Slaughter; and Robert W. Wells were present. Shannon G. Trout was absent.

Staff present: Kris C. Tierney, County Administrator; Jay E. Tibbs, Deputy County Administrator; Roderick B. Williams, County Attorney; Jason Robertson, Director of Parks and Recreation; and Ann W. Phillips, Deputy Clerk to the Board of Supervisors.

CALL TO ORDER

Chairman DeHaven called the meeting to order at 5:00 p.m.

CLOSED SESSION

Vice Chairman Lofton moved that the Board of Supervisors convene in closed session pursuant to Section 2.2-3711 A (3) for discussion or consideration of the disposition of publicly held real property, where discussion in an open meeting would adversely affect the bargaining position or negotiating strategy of the public body. Supervisor Dunn seconded the motion which carried as follows on a roll call vote:

Blaine P. Dunn	Aye	Shannon G. Trout	Absent
Gary A. Lofton	Aye	Robert W. Wells	Aye
J. Douglas McCarthy	Aye	Charles S. DeHaven, Jr.	Aye
Judith McCann-Slaughter	Aye		

Jason Robertson entered the closed meeting at 5:20 p.m. and exited the closed meeting at 5:25 p.m.

At 5:29 p.m., the Board members being assembled within the designated meeting place in the presence of members of the public and the media desiring to attend, the meeting was reconvened on motion of Vice Chairman Lofton, seconded by Supervisor Slaughter. Vice Chairman Lofton moved that the Board of Supervisors of Frederick County certify that, to the best of each member's knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which this certification applies, and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed, or considered by the Board. Supervisor Dunn seconded the motion which carried as follows on a roll call vote:

Blaine P. Dunn	Aye	Shannon G. Trout	Absent
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Gary A. Lofton	Aye	Robert W. Wells	Aye
J. Douglas McCarthy	Aye	Charles S. DeHaven, Jr.	Aye
Judith McCann-Slaughter	Aye		

ADJOURN

At 5:30 p.m., Chairman DeHaven adjourned the meeting.

B

MINUTES
REGULAR MEETING
FREDERICK COUNTY BOARD OF SUPERVISORS
WEDNESDAY, FEBRUARY 13, 2019
7:00 P.M.
BOARD ROOM, COUNTY ADMINISTRATION BUILDING
107 NORTH KENT STREET, WINCHESTER, VIRGINIA

ATTENDEES

Board of Supervisors: Charles S. DeHaven, Jr., Chairman; Gary A. Lofton, Vice Chairman; Blaine P. Dunn; J. Douglas McCarthy; Judith McCann-Slaughter; Shannon G. Trout and Robert W. Wells were present.

Staff present: Kris C. Tierney, County Administrator; Jay E. Tibbs, Deputy County Administrator; Roderick B. Williams, County Attorney; Karen Vacchio, Public Information Officer; Mike Ruddy, Director of Planning; Candice Perkins, Assistant Director of Planning; Mark Cheran, Zoning & Subdivision Administrator; John Bishop, Assistant Director of Planning-Transportation; and Ann W. Phillips, Deputy Clerk to the Board of Supervisors.

CALL TO ORDER

Chairman DeHaven called the meeting to order at 7:00 p.m.

INVOCATION

Supervisor McCarthy delivered the invocation.

PLEDGE OF ALLEGIANCE

Vice Chairman Lofton led the Pledge of Allegiance.

ADOPTION OF AGENDA - APPROVED

Upon motion of Supervisor Slaughter, seconded by Supervisor Dunn, the agenda was adopted on a voice vote.

CITIZENS COMMENTS

Kevin Dunnigan, representing American Woodmark, spoke in favor of moving forward with the Renaissance Drive Phase II road project citing safety concerns with the current road system.

ADOPTION OF CONSENT AGENDA – APPROVED

Upon motion of Vice Chairman Lofton, seconded by Supervisor Dunn, the consent agenda was adopted on a voice vote.

- Minutes: Regular Meeting of January 23, 2019 - CONSENT AGENDA APPROVAL

- Minutes: Budget Work Session of January 23, 2019 - CONSENT AGENDA APPROVAL

- Parks and Recreation Commission Report - CONSENT AGENDA APPROVAL, Appendix 1

- Transportation Committee Report of 1/28/19 - CONSENT AGENDA APPROVAL, Appendix 2

- Public Works Committee Report of 1/29/19 - CONSENT AGENDA APPROVAL, Appendix 3

- Resolution adopting the 2018 Northern Shenandoah Valley Region Multi-Jurisdictional Hazard Mitigation Plan Update

**RESOLUTION ADOPTING THE
2018 NORTHERN SHENANDOAH VALLEY REGION
MULTI-JURISDICTIONAL HAZARD MITIGATION PLAN UPDATE**

WHEREAS, the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act), as amended by the Disaster Mitigation Act of 2000, provided the legal basis for state, tribal, and local governments to undertake risk-based approaches to reducing natural hazard risks through mitigation planning, and specifically, the Act requires state, tribal, and local governments to develop and adopt FEMA-approved hazard mitigation plans as a condition for receiving certain types of non-emergency disaster assistance, and

WHEREAS, under the Disaster Mitigation Act of 2000, every locality recognized by the State Code that adopts a local or regional hazard mitigation plan every five years, remains eligible for the funding opportunities offered through the U.S. Federal Emergency Management Agency (FEMA), as part of the Department of Homeland Security (DHS), and therefore, by adopting this Plan update, the localities included in this Plan update will remain eligible for Hazard Mitigation Grant Program (HMGP) funds and the Hazard Mitigation Assistance (HMA) programs, and

WHEREAS, the Virginia Department of Emergency Management's Emergency Operations Plan Standard Hazard Mitigation Plan, Support Annex 3 (Volume II) requires each of Virginia's cities, counties, and towns to take an active role in developing a hazard mitigation plan for their respective areas, and it was the intent of the Commonwealth of Virginia to combine as many of the mitigation plans as possible into regional, multi-jurisdictional plans using the PDCs as the planning agencies for these efforts, and

WHEREAS, preparation of this 2018 Plan update was carried out by the local Northern Shenandoah Valley Regional Commission (VA Planning District Commission 7) under funds secured from the VDEM Pre-Disaster Mitigation Grant Program (PDM),

NOW, THEREFORE, BE IT RESOLVED THAT the County of Frederick adopts the 2018 Northern Shenandoah Valley Region Multi-Jurisdictional Hazard Mitigation Plan Update.

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- Resolution Requesting Spanish Oak Road, Sadi Court, and Sarvis Court be added to the Secondary System of State Highways

WHEREAS, the streets described on the attached Form AM-4.3, fully incorporated herein by reference, are shown on plats recorded in the Clerk's Office of the Circuit Court of Frederick County; and

WHEREAS, the Resident Engineer of the Virginia Department of Transportation has advised this Board that the streets meet the requirements established by the Subdivision Street Requirements of the Virginia Department of Transportation; and

WHEREAS, the County and the Virginia Department of Transportation have entered into an agreement on June 9, 1993, for comprehensive stormwater detention which applies to this request for addition; and

NOW, THEREFORE, BE IT RESOLVED, this Board requests the Virginia Department of Transportation to add the streets described in the attached Form AM-4.3 to the secondary system of state highways, pursuant to 33.2-705, Code of Virginia, and the Department's Subdivision Street Requirements; and

BE IT FURTHER RESOLVED, this Board guarantees a clear and unrestricted right-of-way, as described, and any necessary easements for cuts, fills and drainage; and

BE IT FURTHER RESOLVED, that a certified copy of this resolution be forwarded to the Resident Engineer for the Virginia Department of Transportation.

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- Resolution and agreement enabling the Chief Building Official to enter into appropriate agreements with neighboring localities regarding permits on border properties

WHEREAS, there exist parcels of land which lie partially within the County of Frederick and one or more surrounding localities within the Commonwealth; and

WHEREAS, the circumstances of these lots may create confusion as to which locality is properly charged with issuing building permits and enforcing the Uniform Building Code with regard to structures which are, or are to be located, on such lots; and

WHEREAS, cooperation between the localities in which such parcels of land lie would lead to the efficient administration of government and enforcement of the Uniform Building Code;

NOW, THEREFORE, BE IT RESOLVED THAT the Board of Supervisors authorizes the County Administrator or Building Official to enter into agreements with surrounding localities within the Commonwealth for the purposes of enforcement of the Virginia Uniform Statewide Building Code concerning structures which are presently, or which are to be in the future, located on lots which are located partially within Frederick County and partially within the surrounding locality.

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BOARD OF SUPERVISORS COMMENTS – None

COUNTY OFFICIALS:

COMMITTEE APPOINTMENTS

No appointments were offered by the Board.

COMMITTEE BUSINESS:

TRANSPORTATION COMMITTEE

RENAISSANCE DRIVE, PHASE II - APPROVED

Vice Chairman Lofton moved for approval of the 2-lane relocated at grade crossing and 2-lane road section costing \$3,081,692 for completion of Phase II of the Renaissance Drive project.

Supervisor Wells seconded the motion which carried as follows on a roll call vote:

Blaine P. Dunn	No	Shannon G. Trout	Aye
Gary A. Lofton	Aye	Robert W. Wells	Aye
J. Douglas McCarthy	No	Charles S. DeHaven, Jr.	Aye
Judith McCann-Slaughter	No		

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PUBLIC HEARINGS (Non-Planning Items) –

1. **REQUEST BY MOUNTAIN FALLS PARK RESIDENTS FOR DESIGNATION OF SANITARY DISTRICT – DENIED**

The Board of Supervisors, having Received a Petition Requesting the Creation of a Sanitary District Encompassing the Subdivision Known as Mountain Falls Park, also Known as Wilde Acres, will Conduct a Public Hearing on the Question

of the Proposed Sanitary District, which Hearing shall Embrace a Finding of Fact of Whether Creation of the Proposed District or Enlargement of the Existing District is Necessary, Practical, Fiscally Responsible, and Supported by at Least 50 Percent of Persons who Own Real Property in the Proposed District.

Mr. Tierney provided background on the request beginning with its receipt in the County Administration office in April 2018 and its referral to the Public Works Committee in June 2018. He noted the Board had approved procedures in December 2018 for use by petitioners seeking sanitary district designation. He said that communications have been received from 95 individuals from about 80 individual addresses, adding that there are over 2000 lots including 504 developed lots in the subdivision, and noted that some owners hold multiple lots.

Chairman DeHaven opened the public hearing.

Beth Shalap, Back Creek District, said she had requested that Delegate Chris Collins seek an opinion from the Attorney General on the method to be used to confirm that 50% of the homeowners in the development support the sanitary district designation. She asked the Board to delay making a decision until an opinion is received from the Attorney General.

Chairman DeHaven closed the public hearing.

Vice Chairman Lofton moved that the Board request the petitioners to provide facts supporting their request per the Board's adopted procedures. Supervisor Wells seconded the motion. Supervisor McCarthy said the motion is not necessary when the statute directs the Board to find facts at the close of the public hearing. Vice Chairman Lofton withdrew the motion and Supervisor Wells withdrew his second.

Chairman DeHaven noted the public hearing had been open for eight months and that the requesters would be welcome to submit a new request at any time.

Vice Chairman Lofton moved for denial of the request for a sanitary district at Mountain Falls Park. Supervisor McCarthy seconded the motion which carried on a roll call vote at follows:

Blaine P. Dunn	Aye	Shannon G. Trout	Aye
Gary A. Lofton	Aye	Robert W. Wells	Aye
J. Douglas McCarthy	Aye	Charles S. DeHaven, Jr.	Aye
Judith McCann-Slaughter	Aye		

PLANNING COMMISSION BUSINESS

PUBLIC HEARINGS

1. REZONING #04-18 - TASKER ROAD AND WARRIOR DRIVE COMMERCIAL PROPERTIES – APPROVED

Submitted by Greenway Engineering, Inc., to Rezone 20.24+/- Acres from the B2 (General Business) District with Proffers to the B2 (General Business) District with Revised Proffers and 0.62+/- Acres of Land Zoned RP (Residential Performance) District with Proffers to the RP (Residential Performance) District with Revised Proffers. The Properties are Located in the Northwest and Southwest Corners of the Intersection of Tasker Road and Warrior Drive and are Identified by Property Identification Numbers 75-A-104 And 75-A-104E in the Opequon Magisterial District.

Ms. Perkins said the request is a rezoning with a minor proffer revision to the 1998 proffers. She noted the Planning Commission recommended denial of the rezoning, and the applicant has adjusted the proffer language since then to modify the restriction of business and delivery hours to allow employees onsite during night hours but not deliveries or customers.

Evan Wyatt, Greenway Engineering, said the basis for the request was that the restriction on the hours of operation in the original rezoning has been a stumbling block for many potential buyers wishing to develop the parcel. Supervisor Dunn requested clarification on the specifics of the new proffers regarding deliveries being prohibited between 11pm and 6am.

Chairman DeHaven opened the public hearing.

Wilbert Washington, representing residents of the Autumn Glen subdivision, expressed opposition to the requested proffer change. He said the Autumn Glen residents bought property in their residential development believing that the commercial property would have the prohibition of operating hours between 11pm and 6am and asked the Board to honor the County's promise and keep the current proffer with the limited hours of operation.

Alan Morrison, Gainesboro District, spoke about his experience as a manager in a distribution center and how loading and unloading noise can cause problems for adjacent property owners.

Chairman DeHaven closed the public hearing.

Supervisor Wells said had had spent many hours talking with citizens on the issue and was surprised at the comments during the public hearing. He said in his discussions with residents, he understood that the limited hours satisfied the main concerns about noise and disruption. Supervisor Wells continued saying the property and has been zoned commercial for many years and that fairness to the commercial property owners needs to be considered in addition to that of the residents. He said that if deliveries or related truck noise occurs during the prohibited hours, such violations should be reported to the police.

Supervisor Wells moved for approval of Rezoning #04-18 - Tasker Road and Warrior Drive Commercial Properties. Supervisor Trout seconded the motion.

Vice Chairman Lofton said he still does understand the disruption concerns expressed by the residents and will not support the change in proffers without more information.

Supervisor Dunn asked for clarification on the proffer change saying he saw no difference in the new proffer addressing the truck noise issue.

Supervisor Wells said the difference is the prohibition on truck deliveries between 11pm-6am in the new proffer while the old proffer allowed deliveries at all hours, adding the other change will now allow employees to work inside the building during the hours of 11pm-6am.

Supervisor McCarthy referenced comments during the public hearing saying proffers are not a promise from the County that runs with the land. He said the County's job is to balance the interests of all of the citizens and the new proffer is a good compromise for the common good of all involved.

Supervisor Wells reiterated that he spoke to number of citizens and he did not hear the concerns raised during the public hearing in opposition to the development. He said the development is the best outcome for all parties.

The motion to approve Rezoning #04-18 - Tasker Road and Warrior Drive Commercial Properties carried on a roll call vote as follows:

Blaine P. Dunn	Aye	Shannon G. Trout	Aye
Gary A. Lofton	No	Robert W. Wells	Aye
J. Douglas McCarthy	Aye	Charles S. DeHaven, Jr.	Aye
Judith McCann-Slaughter	Aye		

OTHER PLANNING BUSINESS

1. DISCUSSION: 2019-2024 CAPITAL IMPROVEMENTS PLAN (CIP) – SENT FORWARD FOR PUBLIC HEARING

Ms. Perkins said the Capital Improvements Plan (CIP) is a document that consists of a schedule of major capital expenditures for the County for the ensuing five-year period as well as a category for long term projects (6 + years out). She said the CIP is intended to assist the Board of Supervisors in preparation of the County budget, adding that the inclusion of projects on the CIP is in no way an indication that Frederick County will be undertaking these projects. She said the CIP is strictly advisory; it is intended for use as capital facilities planning document, not for requesting funding allocations. Ms. Perkins said once adopted, project priorities and cost estimates may change throughout the year based on changing circumstances, and it is also possible that particular projects may not be funded during the year that is indicated in the CIP.

Supervisor Wells moved that the Draft 2019-2024 CIP be scheduled for a public hearing. Supervise Dunn seconded the motion which carried on a voice vote.

BOARD LIAISON REPORTS

Supervisor Wells noted the significant ice storm on February 12. He said the 911 call center received 765 phone calls of which 504 were for service, and of those, 229 were for fire and rescue. He said the dispatch center had placed 338 phone calls during the event, and he praised the staff for successfully handling the storm incident.

CITIZEN COMMENTS – None

BOARD OF SUPERVISORS COMMENTS

Supervisor McCarthy noted the Gainesboro Fire Company handled more than 45 calls in 24 hours during the recent ice storm and praised the service of all the public safety personnel.

Supervisor Wells noted the 90-day postponement on the Governors Hill rezoning issue saying the applicant is now ready to come back to the Board. He moved that the matter be addressed at the March 13 regular Board of Supervisors meeting. Vice Chairman Lofton seconded the motion. The Board discussed the timing of the item being placed on the agenda. The motion to place the issue on the March 13 agenda carried on a roll call vote as follows:

Blaine P. Dunn	Aye	Shannon G. Trout	Aye
Gary A. Lofton	Aye	Robert W. Wells	Aye
J. Douglas McCarthy	Aye	Charles S. DeHaven, Jr.	Aye
Judith McCann-Slaughter	Aye		

ADJOURN

On motion of Vice Chairman Lofton, seconded by Supervisor McCarthy, the meeting was adjourned at 8:01 p.m.

C

MINUTES
Frederick County Board of Supervisors
Budget Work Session
Wednesday, February 13, 2019
5:30 p.m.
First Floor Conference Room, 107 North Kent Street, Winchester, VA

ATTENDEES

Board of Supervisors: Chairman Charles S. DeHaven, Jr.; Vice Chairman Gary A. Lofton; Blaine P. Dunn; Judith McCann-Slaughter; J. Douglas McCarthy; Shannon G. Trout; and Robert W. Wells were present. Staff present: Kris C. Tierney, County Administrator; C. William Orndoff, Jr., Treasurer; Jay E. Tibbs, Deputy County Administrator; Roderick B. Williams, County Attorney; Cheryl B. Shiffler, Finance Director; Jennifer Place, Budget Analyst; Sharon Kibler, Assistant Finance Director; Michael Marciano, Human Resources Director; Scott Varner, IT Director; Mike Ruddy, Planning Department Director; Karen Vacchio, Public Information Officer; Lenny Millholland, Sheriff; Denny Linaburg, Fire & Rescue Chief; Jason Robertson, Director of Parks & Recreation; Tamara Green, Social Services Director; Delsie Jobe, Social Services Administrative Services Manager; and Ann W. Phillips, Deputy Clerk to the Board of Supervisors.

Finance Committee Members present: Jeffrey Boppe and Angela Rudolph

CALL TO ORDER

Chairman DeHaven called the meeting to order at 5:35 p.m.

SOCIAL SERVICES BUDGET OVERVIEW

Tamara Green, Director of Social Services, outlined her request for three new positions: Child Protective Services Supervisor, Family Services Specialist III, and Human Services Assistant I.

Ms. Green reviewed funding changes since the expansion of Medicaid and noted the State's assurance of continuing to fund \$ 238,000 per year to offset additional Medicaid program expenses.

The Board and staff discussed the option of the department becoming a deviating state agency which would allow more flexibility and enable the County to assume human resources and payroll functions for the department to reduce expenses.

PARKS AND RECREATION BUDGET OVERVIEW

Jason Robertson, Director of Parks and Recreation, provided an overview of his budget requests. He noted that revenues have increased, and the fee recovery rate is very high with \$0.55 in revenue for every \$1.00 expended. He noted his top capital priority would be Snowden Bridge Park, depending upon the future of the old Frederick County Middle School.

COUNTY ADMINSTRATOR BUDGET UPDATE

Mr. Tierney reviewed priorities among the capital requests and the Board discussed the listed priorities as well as the portable handheld radios currently being reviewed for replacement.

Mr. Tierney discussed the proposed County Capital Fund. He said staff proposes creating a policy for an annual funding source that could be added to the current Board capital reserve or separately identified. He noted the current unreserved fund balance policy requires 17% (or two months) operating reserve. Mr. Tierney proposed establishing a policy that funds in excess of 20% be transferred annually to a County Capital Fund. He added that creating a Capital Reserve Fund would enable the Board to eliminate the use of Unreserved Fund Balance in the FY 20 proposed budget. The Board discussed annual review of the Capital Fund balance and its use for both short- and long-term capital needs. By consensus, the Board agreed to establish a policy creating a Capital Fund.

DIRECTIVES FOR MORE INFORMATION

The Board and staff discussed the next steps in reviewing the budget. Mr. Tierney noted that the Board's decision on maintaining the tax rate following the reassessment will be necessary before staff can determine which priorities can be funded in the budget.

Supervisor Slaughter requested that the Finance Department review the previously supplied budget scenario in light of identified cost reductions in operating expenses.

ADJOURN

There being no further business, the work session was adjourned at 6:28 p.m.

D

CODE & ORDINANCE COMMITTEE REPORT to the BOARD OF SUPERVISORS
Monday, February 11, 2019
6:00 p.m.
107 NORTH KENT STREET, WINCHESTER, VIRGINIA

ATTENDEES:

Committee Members Present: Shannon Trout, Chair; Blaine P. Dunn; J. Douglas McCarthy; Stephen Butler, and James Drown

Committee Members Absent: Derek Aston

Staff present: Roderick B. Williams, County Attorney; Jay E. Tibbs, Deputy County Administrator; Treasurer C. William Orndoff, Jr.; and Commissioner of the Revenue Ellen Murphy.

ITEMS FOR INFORMATION ONLY:

1. Amendment Frederick County Code, Chapter 155 (Taxation), Article III (Senior Citizens and Disabled Persons Exemption and Deferral), to adjust amounts to account for inflation since the amounts were last established.

These proposed revisions would adjust the different income and asset limits for program eligibility, to account for inflation since the amounts were last established, in 2003. The revisions would also provide for the amounts to be adjusted automatically each year going forward based upon changes in the Consumer Price Index. Lastly, the revisions clarify that relief under the program is limited to the taxes on the dwelling and not more than one acre of land upon which the dwelling is situated.

The committee, Treasurer, and Commissioner discussed the proposed changes. The Treasurer raised some concerns relative to the proposal to include the use of the Consumer Price Index. The committee also discussed changes to the total combined income brackets. The high end of the income brackets to receive the 100%, 60%, and 35% exemptions were each increased by \$5,000. The proposed new brackets would be as follows:

Total Combined Income	Percentage of Exemption
\$0 - \$25,000	100%
\$25,001 - \$30,000	60%
\$30,001 - \$35,000	35%
\$35,001 - \$50,000	10%

In addition to the income changes, the committee agreed to keep the net combined financial worth cap at \$150,000 and removed the Consumer Price Index provision.

Upon a motion by Mr. Dunn, seconded by Mr. McCarthy, the Code and Ordinance Committee forwarded the proposed ordinance amendment, as modified, to the Finance Committee with a recommendation of approval. The motion was unanimously approved.

2. Amendment to Frederick County Code, Chapter 155 (Taxation), to add an Article III-A (Exemption for Surviving Spouses of Certain Persons Killed in the Line of Duty).

This proposed amendment would allow for an exemption from real property taxes for surviving spouses of certain public safety personnel killed in the line of duty.

Upon a motion by Mr. McCarthy, seconded by Mr. Drown, the Code and Ordinance Committee forwarded the proposed ordinance amendment to the Finance Committee, with a recommendation of approval. The motion was approved by a 4-1 vote with Mr. Dunn voting no.

3. Amendment to Frederick County Code, Chapter 155 (Taxation), Article IV (Personal Property Taxes), Section 155-26 (Exemptions), to add an exemption for one motor vehicle each, owned and regularly used by a veteran who has either lost, or lost the use of, one or both legs, or an arm or a hand or who is blind or who is permanently and totally disabled.

This proposed amendment would allow for an exemption from personal property taxes for one motor vehicle each, owned by disabled veterans. The tax rate for this property would be zero, which would be accomplished by noting the property in the County Code as a separate class, exempted from taxation.

Mr. McCarthy moved that the Code and Ordinance Committee forwarded the proposed ordinance amendment to the Finance Committee with a recommendation of approval. The motion died for lack of a second.

There being no further business, the meeting was adjourned at 6:53 p.m.

Respectfully submitted,

A handwritten signature in blue ink that reads "Jay E. Tibbs". The signature is written in a cursive style with a large initial "J".

Deputy County Administrator

cc: Code & Ordinance Committee



CHANGES PROPOSED BY C&O COMMITTEE SHOWN IN GREEN

ORDINANCE

___ __, 2019

The Board of Supervisors of Frederick County, Virginia hereby ordains that Sections 155-18 (Qualifications for Exemption), 155-20 (Calculation of amount of exemption), and 155-20.1 (Deferral) of Article III (Senior Citizens and Disabled Persons Exemption and Deferral) of Chapter 155 (Taxation) of the Code of Frederick County, Virginia be, and the same hereby are, amended by enacting amended Sections 155-18 (Qualifications for Exemption), 155-20 (Calculation of amount of exemption), and 155-20.1 (Deferral) of Article III (Senior Citizens and Disabled Persons Exemption and Deferral) of Chapter 155 (Taxation) of the Code of Frederick County, and that Section 155-22.01 (Adjustments in amounts so that inflation will not result in disqualification from program) of Article III (Senior Citizens and Disabled Persons Exemption and Deferral) of Chapter 155 (Taxation) of the Code of Frederick County, Virginia be, and the same hereby is, enacted, all as follows (deletions shown in ~~bold strikethrough~~ and additions shown in **bold underline**):

CHAPTER 155 TAXATION

Article III Senior Citizens and Disabled Persons Exemption and Deferral

§158-16 Definitions and word usage.

[No change proposed to § 158-16 – shown for information purposes only]

AFFIDAVIT OR WRITTEN STATEMENT

The real estate tax exemption affidavit or written statement.

DWELLING

The sole residence of the person claiming exemption; provided, however, that the fact that a person who is otherwise qualified for tax exemption by the provisions of this article is residing in a hospital, nursing home, convalescent home or other facility for physical or mental care for an extended period of time shall not be construed to mean that the real estate for which exemption is claimed ceases to be the sole dwelling of such person during such period of other residence, so long as the real estate in question is not used by or leased to others for consideration.

EXEMPTION

The percentage exemption, allowable under the provisions of this article, from the property tax imposed by the County.

PERMANENTLY AND TOTALLY DISABLED

As applied to a person claiming an exemption under this article, a person furnishing the certification or medical affidavits required by § 155-19 of this article and who is found by the Commissioner of the Revenue to be unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of the person's life.

TAXABLE YEAR

The calendar year, from January 1 through December 31, for which such property tax exemption is claimed.

§ 155-17 Purpose.

[No change proposed to § 158-17 – shown for information purposes only]

It is hereby declared to be the purpose of this article to provide real estate tax exemptions or deferrals for qualified property owners who are not less than 65 years of age or permanently and totally disabled and who are otherwise eligible according to the terms of this article. Pursuant to the authority of § 58.1-3210 et seq. of the Code of Virginia, the County finds and declares that persons qualifying for exemption hereunder are bearing an extraordinary real estate tax burden in relation to their income and financial worth.

§ 155-18 Qualifications for exemption.

Exemptions pursuant to this article shall be granted to persons and for property complying with the following provisions:

- A. The title to the property for which exemption is claimed is held or partially held i) by the eligible person alone or in conjunction with his spouse as tenant or tenants for life or joint lives, ii) in a revocable inter vivos trust over which the eligible person or the eligible person and his spouse hold the power of revocation, or iii) in an irrevocable trust under which an eligible person alone or in conjunction with his spouse possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support. An interest held under a leasehold or term of years does not qualify for relief under the provisions of this article.
- B. The dwelling for which the exemption is claimed is occupied as the sole dwelling of such claimant or claimants.
- C. If the dwelling for which the exemption is claimed is a mobile home, the dwelling must be a structure subject to federal regulation, which is transportable in one or more sections; is eight body feet or more in width and 40 body feet or more in

length in the traveling mode, or is 320 or more square feet when erected on site; is built on a permanent chassis; is designed to be used as a single-family dwelling, with or without a permanent foundation, when connected to the required utilities; and includes the plumbing, heating, air-conditioning, and electrical systems contained in the structure.

- D. The person claiming such exemption is 65 years of age or older or permanently and totally disabled as of December 31 of the year immediately preceding the taxable year for which the exemption is claimed.
- E. Gross combined income.
- (1) The gross combined income from all sources of such claimant owner or owners of such dwelling living therein, of their relatives living in such dwelling, and of each nonrelative who is not the bona fide tenant or bona fide paid caregiver of an owner living in the dwelling, for the immediately preceding calendar year does not exceed the sum of ~~\$50,000~~ \$68,050 \$50,000, regardless of whether an income tax return was filed or was required to be filed, provided that the first ~~\$7,500~~ \$10,207 \$7,500 of any income received by any claimant owner as permanent disability compensation shall not be included in such total, and provided that the first ~~\$8,500~~ \$11,568 \$8,500 of income of each relative, other than the spouse of such claimant owner or owners, who is living in such dwelling, and of each nonrelative, who is living in such dwelling and who is not the bona fide tenant or bona fide paid caregiver of an owner living in the dwelling, shall not be included in such total.
- (2) Such gross combined income of the claimant owner or owners shall not include life insurance proceeds, ~~nor shall it include~~ nor shall it include proceeds from borrowing or other debt, ~~or required minimum distributions from qualified retirement plans.~~
- F. The net combined financial worth of such claimant owner or owners, of their relatives living in such dwelling, and of each nonrelative who is not the bona fide tenant or bona fide paid caregiver of an owner living in the dwelling, as of December 31 of the year immediately preceding the taxable year for which the exemption is claimed, does not exceed ~~\$150,000~~ \$204,150 \$150,000. "Net combined financial worth" shall include the value of all assets, including equitable interests, exclusive of the fair market value of the dwelling for which exemption is claimed and of the land not exceeding one acre upon which it is situated. Furniture, fixtures and appliances in such exempt residence shall also be excluded from the net worth calculation, provided that they are normal and reasonable to the use and maintenance of the property as the residence of the claimant owner or owners. Net worth is computed by subtracting liabilities from assets.
- G. If an owner qualifies for an exemption, and if the owner can prove by clear and convincing evidence that his physical or mental health has deteriorated to the point that the only alternative to permanently residing in a hospital, nursing home, convalescent home or other facility for physical or mental care is to have a

person move in and provide care for the owner, and if a person does then move in for that purpose, then none of the income of that person or of that person's spouse shall be counted towards the income limit, provided the owner of the residence has not transferred assets in excess of ~~\$10,000~~ \$13,610 \$10,000 without adequate consideration within a three-year period prior to or after that person moves into such residence.

§ 155-19 Application for exemption; investigation of affidavit or written statement.

[No change proposed to § 158-19 – shown for information purposes only]

- A. Annually and not later than April 1 of each taxable year, every person claiming an exemption under this article shall file a real estate tax exemption affidavit or written statement with the Commissioner of the Revenue of the County. The date for filing such an affidavit or written statement by an applicant may be extended by the Commissioner of the Revenue to July 1 of a taxable year in a hardship case in which the Commissioner of the Revenue determines that the applicant was unable to file by April 1 of the particular taxable year because of illness of the applicant or confinement of the applicant in a nursing home, hospital or other medical facility or institution, provided that such real estate tax exemption affidavit or written statement is accompanied by a sworn affidavit of one medical doctor licensed to practice medicine in the commonwealth.
- B. The affidavit or written statement shall set forth the names of the claimant owner or owners, of their relatives living in such dwelling, and of each nonrelative who is not the bona fide tenant or bona fide paid caregiver of an owner living in the dwelling for which exemption is claimed and the total combined net worth and combined income of such persons as defined in this article. The form of such affidavit or written statement shall be determined by the Commissioner of the Revenue and shall contain such other information as may be required adequately to determine compliance with the provisions of § 155-18 of this article. The affidavit or written statement of any person less than 65 years of age who is claiming an exemption under this article shall be accompanied by a certification from the Social Security Administration, the Department of Veterans Affairs, or the Railroad Retirement Board or, if such person is not eligible for certification by any of these agencies, a sworn affidavit from two medical doctors licensed to practice medicine in the commonwealth or are military officers on active duty who practice medicine with the United States Armed Forces, to the effect that the applicant is permanently and totally disabled as defined in § 155-16 of this article. The affidavit of at least one of the doctors shall be based upon a physical examination of the person by such doctor. The affidavit of one of the doctors may be based upon medical information contained in the records of the Civil Service Commission which is relevant to the standards for determining permanent and total disability. In addition, the Commissioner of the Revenue may make such further inquiry of persons seeking to claim exemption requiring answers under oath and the production of certified tax returns, as may be deemed reasonably necessary, to determine eligibility for an exemption.

C. The Commissioner of the Revenue, after audit and investigation of such affidavits or written statements, shall certify a list of the persons and property qualifying for exemption and the amount thereof to the County Treasurer, who shall forthwith deduct the amounts of such exemption from the real estate tax chargeable for the taxable year to such persons and property.

§ 155-20 Calculation of amount of exemption.

The amount of the exemption granted pursuant to this article shall be a percentage of the real estate tax assessed for the applicable taxable year in accordance with the following scale:

Total Combined Income	Percentage of Exemption
\$0 to \$20,000 \$27,220.00 \$25,000	100%
\$20,001 \$27,220.01 \$25,000.01 to \$25,000 \$34,025.00 \$30,000	60%
\$25,001 \$34,025.01 \$30,000.01 to \$30,000 \$40,830.00 \$35,000	35%
\$30,001 \$40,830.01 \$35,000.01 to \$50,000 \$68,050.00 \$50,000	10%

The exemption shall be calculated, as provided herein, based upon the taxes otherwise due for the dwelling and up to one acre of land upon which it is situated.

§ 155-20.1 Deferral.

A. For purposes of this section:

"Nonqualified transfer" means a transfer in ownership of the real estate by gift or otherwise not for bona fide consideration, other than (i) a transfer by the qualified owner to a spouse, including without limitation a transfer creating a tenancy for life or joint lives; (ii) a transfer by the qualified owner or the qualified owner and his spouse to a revocable inter vivos trust over which the qualified owner, or the qualified owner and his spouse, hold the power of revocation; or (iii) a transfer to an irrevocable trust under which a qualified owner alone or in conjunction with his spouse possesses a life estate or an estate for joint lives, or enjoys a continuing right of use or support.

"Qualified owner" means the owner of the real property who qualifies for a tax deferral by county, city, or town ordinance.

B. Any person who would otherwise be eligible for an exemption under this article but who, on account of his or her total combined income being in excess of ~~\$20,000~~ ~~\$27,220~~ ~~\$20,000~~ but not greater than ~~\$50,000~~ ~~\$68,050~~ ~~\$50,000~~, is only eligible for a partial exemption may request deferral of the remainder of the real

estate tax due. In the event of a deferral of real estate taxes hereunder, the accumulated amount of taxes deferred shall be paid to the County by the vendor ~~of the dwelling upon the sale of the dwelling, or from the estate of the decedent within one year after the death of the last owner thereof who qualifies for tax deferral by the provisions of this section, transferor, executor, or administrator: (i) upon the sale of the real estate; (ii) upon a nonqualified transfer of the real estate; or (iii) from the estate of the decedent within one year after the death of the last qualified owner thereof.~~ Such deferred real estate taxes shall be paid without penalty but shall accrue interest at the rate of 8% per annum on any amount so deferred, and such taxes and interest shall constitute a lien upon the said real estate as if it had been assessed without regard to the deferral permitted by this article. Any such lien shall, to the extent that it exceeds in the aggregate 10% of the price for which such real estate may be sold, be inferior to all other liens of record.

§ 155-21 Changes in status.

[No change proposed to § 158-21 – shown for information purposes only]

Changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which the affidavit or written statement is filed and having the effect of violating or exceeding the limitations and conditions of § 155-18 of this article shall nullify any exemption or deferral for the then current taxable year and for the taxable year immediately following, provided that a change in income shall only operate to decrease the percentage of exemption or deferral previously determined by the Commissioner of the Revenue pursuant to § 155-20 of this article to the extent that the income amount exceeds the relevant range for a percentage of exemption or deferral set out in §§ 155-20 and 155-20.1 of this article.

§ 155-22 Filing false claims.

[No change proposed to § 158-22 – shown for information purposes only]

It shall be unlawful for any person to falsely claim an exemption or deferral under this article.

~~§ 155-22.01 Adjustments in amounts so that inflation will not result in disqualification from program.~~

- ~~A. Not later than January 1 of 2020, and of each subsequent year, the Commissioner of the Revenue shall, with respect to tax years subsequent to 2019, prescribe income and asset amounts for this article, which amounts shall apply in lieu of the amounts contained in this article.~~**
- ~~B. Any adjustment prescribed by subsection A is the percentage (if any) by which (i) the most recent available Consumer Price Index for All Urban Consumers (CPI-U), as published by the Bureau of Labor Statistics of the United States Department of Labor, exceeds (ii) the CPI-U for December 2018.~~**

C. For any adjustment provided for by subsection A, such adjustment shall be rounded to the nearest whole dollar.

Enacted this _____ day of _____, 2019.

Charles S. DeHaven, Jr., Chairman	_____	Gary A. Lofton	_____
J. Douglas McCarthy	_____	Robert W. Wells	_____
Blaine P. Dunn	_____	Shannon G. Trout	_____
Judith McCann-Slaughter	_____		

Kris C. Tierney
Clerk, Board of Supervisors
County of Frederick, Virginia



COUNTY OF FREDERICK

Roderick B. Williams
County Attorney

540/722-8383
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E-mail: rwillia@fcva.us

MEMORANDUM

TO: Code & Ordinance Committee
Finance Committee

FROM: Roderick B. Williams
County Attorney

DATE: February 7, 2019

RE: Amendment to Frederick County Code, Chapter 155 (Taxation), to add an Article III-A (Exemption for Surviving Spouses of Certain Persons Killed in the Line of Duty).

A Board member requested addition to the County Code of provisions allowing for an exemption from real property taxes for surviving spouses of certain public safety personnel killed in the line of duty. A draft is attached. Virginia Code Title 58.1, Chapter 32, Article 2.5 (copy attached) authorizes localities to enact such an exemption as an optional program, eligibility for the program being based upon the definitions and provisions of the Line of Duty Act, Virginia Code Title 9.1, Chapter 4 (copy attached). A recommendation to the Board from each Committee would be appropriate.

Attachments



ORDINANCE
___ , 2019

The Board of Supervisors of Frederick County, Virginia hereby ordains that Article III-A (Exemption for Surviving Spouses of Certain Persons Killed in the Line of Duty) of Chapter 155 (Taxation) of the Code of Frederick County, Virginia be, and the same hereby is, enacted, as follows:

CHAPTER 155 TAXATION

Article III-A Exemption for Surviving Spouses of Certain Persons Killed in the Line of Duty

§ 155-22.1 Definitions and word usage.

As used in this article, unless the context requires otherwise:

"Covered person" means any person set forth in the definition of "deceased person" in § 9.1-400 of the Code of Virginia, 1950, as amended, whose beneficiary, as defined in that section, is entitled to receive benefits under § 9.1-402 of the Code of Virginia, 1950, as amended, as determined by the Comptroller of Virginia prior to July 1, 2017, or as determined by the Virginia Retirement System on and after July 1, 2017.

§ 155-22.2 Exemption

- A. For tax years beginning on or after January 1, 2019, the real property described in subsection B, owned and occupied by the surviving spouse of any covered person as his principal place of residence is exempt from taxation. If the covered person's death occurred on or prior to January 1, 2019, and the surviving spouse has a principal residence on January 1, 2019, eligible for the exemption under this section, then the exemption for the surviving spouse shall begin on January 1, 2019. If the covered person's death occurs after January 1, 2019, and the surviving spouse has a principal residence eligible for the exemption under this section on the date that such covered person dies, then the exemption for the surviving spouse shall begin on the date that such covered person dies. If the surviving spouse acquires the property after January 1, 2019, then the exemption

shall begin on the date of acquisition, and the previous owner may be entitled to a refund for a pro rata portion of real property taxes paid pursuant to § 58.1-3360 of the Code of Virginia, 1950, as amended. The county shall not be liable for any interest on any refund due to the surviving spouse for taxes paid prior to the surviving spouse's filing of the affidavit or written statement required by § 155-22.3.

- B. Those dwellings with assessed values in the most recently ended tax year that are not in excess of the average assessed value for such year of a dwelling situated on property that is zoned as single-family residential shall qualify for a total exemption from real property taxes under this article. If the value of a dwelling is in excess of the average assessed value as described in this subsection, then only that portion of the assessed value in excess of the average assessed value shall be subject to real property taxes, and the portion of the assessed value that is not in excess of the average assessed value shall be exempt from real property taxes. Single-family homes, condominiums, town homes, manufactured homes as defined in § 46.2-100 of the Code of Virginia, 1950, as amended, whether or not the wheels and other equipment previously used for mobility have been removed, and other types of dwellings of surviving spouses, whether or not the land on which the single-family home, condominium, town home, manufactured home, or other type of dwelling of a surviving spouse is located is owned by someone other than the surviving spouse, that (i) meet this requirement and (ii) are occupied by such persons as their principal place of residence shall qualify for the real property tax exemption. If the land on which the single-family home, condominium, town home, manufactured home, or other type of dwelling is located is not owned by the surviving spouse, then the land is not exempt. For purposes of determining whether a dwelling, or a portion of its value, is exempt from real property taxes, the average assessed value shall be such average for all dwellings located within the county that are situated on property zoned as single-family residential.
- C. The surviving spouse shall qualify for the exemption so long as the surviving spouse does not remarry and continues to occupy the real property as his principal place of residence. The exemption applies without any restriction on the spouse's moving from one principal place of residence within Frederick County to a different principal place of residence within Frederick County.
- D. The exemption shall be calculated, as provided herein, based upon the taxes otherwise due for the dwelling and up to one acre of land upon which it is situated. A real property improvement other than a dwelling, made to such one acre exempt from taxation pursuant to this subsection, shall also be exempt from taxation so long as the principal use of the improvement is (a) to house or cover motor vehicles or household goods and personal effects as classified in

subdivision A 14 of § 58.1-3503 of the Code of Virginia, 1950, as amended, and as listed in § 58.1-3504 of the Code of Virginia, 1950, as amended, and (b) for other than a business purpose.

- E. For purposes of this exemption, real property of any surviving spouse of a covered person includes real property (i) held by a surviving spouse as a tenant for life, (ii) held in a revocable inter vivos trust over which the surviving spouse holds the power of revocation, or (iii) held in an irrevocable trust under which the surviving spouse possesses a life estate or enjoys a continuing right of use or support. Such real property does not include any interest held under a leasehold or term of years.

- F. 1. In the event that (i) a surviving spouse is entitled to an exemption under this section by virtue of holding the property in any of the three ways set forth in subsection E and (ii) one or more other persons have an ownership interest in the property that permits them to occupy the property, then the tax exemption for the property that otherwise would have been provided shall be prorated by multiplying the amount of the exemption by a fraction the numerator of which is 1 and the denominator of which equals the total number of people having an ownership interest that permits them to occupy the property.

2. In the event that the principal residence is jointly owned by two or more individuals including the surviving spouse, and no person is entitled to the exemption under this section by virtue of holding the property in any of the three ways set forth in subsection E, then the exemption shall be prorated by multiplying the amount of the exemption by a fraction the numerator of which is the percentage of ownership interest in the dwelling held by the surviving spouse and the denominator of which is 100.

§ 155-22.3 Application for exemption

The surviving spouse claiming the exemption under this article shall file with the Commissioner of the Revenue, on forms to be supplied by the Commissioner of the Revenue, an affidavit or written statement (i) setting forth the surviving spouse's name, (ii) indicating any other joint owners of the real property, (iii) certifying that the real property is occupied as the surviving spouse's principal place of residence, and (iv) including evidence of the determination of the Comptroller or the Virginia Retirement System pursuant to section 155-22.1. The surviving spouse shall also provide documentation that he is the surviving spouse of a covered person and of the date that the covered person died. The surviving spouse shall be required to refile the information required by this section only if the surviving spouse's principal place of residence changes. The surviving spouse shall promptly notify the Commissioner of the Revenue of any remarriage.

§ 155-22.4 Absence from residence

The fact that surviving spouses who are otherwise qualified for tax exemption pursuant to this article are residing in hospitals, nursing homes, convalescent homes, or other facilities for physical or mental care for extended periods of time shall not be construed to mean that the real estate for which tax exemption is sought does not continue to be the sole dwelling of such persons during such extended periods of other residence, so long as such real estate is not used by or leased to others for consideration.

Enacted this _____ day of _____, 2019.

Charles S. DeHaven, Jr., Chairman	_____	Gary A. Lofton	_____
J. Douglas McCarthy	_____	Robert W. Wells	_____
Blaine P. Dunn	_____	Shannon G. Trout	_____
Judith McCann-Slaughter	_____		

Kris C. Tierney
Clerk, Board of Supervisors
County of Frederick, Virginia

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Code of Virginia

Title 58.1. Taxation

Chapter 32. Real Property Tax

Article 2.5. Exemption for Surviving Spouses of Certain Persons Killed in the Line of Duty

§ 58.1-3219.13. Definitions.

As used in this article, unless the context requires otherwise:

"Covered person" means any person set forth in the definition of "deceased person" in § 9.1-400 whose beneficiary, as defined in § 9.1-400, is entitled to receive benefits under § 9.1-402, as determined by the Comptroller prior to July 1, 2017, or as determined by the Virginia Retirement System on and after July 1, 2017.

2017, c. 248.

§ 58.1-3219.14. Exemption from taxes on property of surviving spouses of certain persons killed in the line of duty.

A. Pursuant to Article X, Section 6-B of the Constitution of Virginia, for tax years beginning on or after January 1, 2017, any county, city, or town may exempt from taxation the real property described in subsection B of the surviving spouse of any covered person who occupies the real property as his principal place of residence. If the covered person's death occurred on or prior to January 1, 2017, and the surviving spouse has a principal residence on January 1, 2017, eligible for the exemption under this section, then the exemption for the surviving spouse shall begin on January 1, 2017. If the covered person's death occurs after January 1, 2017, and the surviving spouse has a principal residence eligible for the exemption under this section on the date that such covered person dies, then the exemption for the surviving spouse shall begin on the date that such covered person dies. If the surviving spouse acquires the property after January 1, 2017, then the exemption shall begin on the date of acquisition, and the previous owner may be entitled to a refund for a pro rata portion of real property taxes paid pursuant to § 58.1-3360. No county, city, or town shall be liable for any interest on any refund due to the surviving spouse for taxes paid prior to the surviving spouse's filing of the affidavit or written statement required by § 58.1-3219.15.

B. Those dwellings, in any locality that provides the exemption pursuant to this article, with assessed values in the most recently ended tax year that are not in excess of the average assessed value for such year of a dwelling situated on property that is zoned as single-family residential shall qualify for a total exemption from real property taxes under this article. If the value of a dwelling is in excess of the average assessed value as described in this subsection, then only that portion of the assessed value in excess of the average assessed value shall be subject to real property taxes, and the portion of the assessed value that is not in excess of the average assessed value shall be exempt from real property taxes. Single-family homes, condominiums, town homes, manufactured homes as defined in § 46.2-100 whether or not the wheels and other equipment previously used for mobility have been removed, and other types of dwellings of surviving spouses, whether or not the land on which the single-family home, condominium, town home, manufactured home, or other type of dwelling of a surviving spouse is located is owned by someone other than the surviving spouse, that (i) meet this requirement and (ii) are occupied by such persons as their principal place of residence shall qualify for the real property tax exemption. If the land on which the single-family home, condominium, town home,

manufactured home, or other type of dwelling is located is not owned by the surviving spouse, then the land is not exempt.

For purposes of determining whether a dwelling, or a portion of its value, is exempt from county and town real property taxes, the average assessed value shall be such average for all dwellings located within the county that are situated on property zoned as single-family residential.

C. The surviving spouse shall qualify for the exemption so long as the surviving spouse does not remarry and continues to occupy the real property as his principal place of residence. The exemption applies without any restriction on the spouse's moving to a different principal place of residence.

D. A county, city, or town shall provide for the exemption from real property taxes of (i) the qualifying dwelling, or that portion of the value of such dwelling and land that qualifies for the exemption pursuant to subsection B, and (ii) with the exception of land not owned by the surviving spouse, the land, not exceeding one acre, upon which it is situated. However, if a county, city, or town provides for an exemption from or deferral of real property taxes of more than one acre of land pursuant to Article 2 (§ 58.1-3210 et seq.), then the county, city, or town shall also provide an exemption for the same number of acres pursuant to this section. A real property improvement other than a dwelling, including the land upon which such improvement is situated, made to such one acre or greater number of acres exempt from taxation pursuant to this subsection shall also be exempt from taxation so long as the principal use of the improvement is (a) to house or cover motor vehicles or household goods and personal effects as classified in subdivision A 14 of § 58.1-3503 and as listed in § 58.1-3504 and (b) for other than a business purpose.

E. For purposes of this exemption, real property of any surviving spouse of a covered person includes real property (i) held by a surviving spouse as a tenant for life, (ii) held in a revocable inter vivos trust over which the surviving spouse holds the power of revocation, or (iii) held in an irrevocable trust under which the surviving spouse possesses a life estate or enjoys a continuing right of use or support. Such real property does not include any interest held under a leasehold or term of years.

F. 1. In the event that (i) a surviving spouse is entitled to an exemption under this section by virtue of holding the property in any of the three ways set forth in subsection E and (ii) one or more other persons have an ownership interest in the property that permits them to occupy the property, then the tax exemption for the property that otherwise would have been provided shall be prorated by multiplying the amount of the exemption by a fraction the numerator of which is 1 and the denominator of which equals the total number of people having an ownership interest that permits them to occupy the property.

2. In the event that the principal residence is jointly owned by two or more individuals including the surviving spouse, and no person is entitled to the exemption under this section by virtue of holding the property in any of the three ways set forth in subsection E, then the exemption shall be prorated by multiplying the amount of the exemption by a fraction the numerator of which is the percentage of ownership interest in the dwelling held by the surviving spouse and the denominator of which is 100.

2017, c. 248.

§ 58.1-3219.15. Application for exemption.

A. The surviving spouse claiming the exemption under this article shall file with the commissioner of the revenue of the county, city, or town or such other officer as may be designated by the governing body in which the real property is located, on forms to be supplied by the county, city, or town, an affidavit or written statement (i) setting forth the surviving spouse's name, (ii) indicating any other joint owners of the real property, (iii) certifying that the real property is occupied as the surviving spouse's principal place of residence, and (iv) including evidence of the determination of the Comptroller or the Virginia Retirement System pursuant to subsection A. The surviving spouse shall also provide documentation that he is the surviving spouse of a covered person and of the date that the covered person died.

The surviving spouse shall be required to refile the information required by this section only if the surviving spouse's principal place of residence changes.

B. The surviving spouse shall promptly notify the commissioner of the revenue of any remarriage.

2017, c. 248.

§ 58.1-3219.16. Absence from residence.

The fact that surviving spouses who are otherwise qualified for tax exemption pursuant to this article are residing in hospitals, nursing homes, convalescent homes, or other facilities for physical or mental care for extended periods of time shall not be construed to mean that the real estate for which tax exemption is sought does not continue to be the sole dwelling of such persons during such extended periods of other residence, so long as such real estate is not used by or leased to others for consideration.

2017, c. 248.

Chapter 4. Line of Duty Act.

§ 9.1-400. Title of chapter; definitions.

A. This chapter shall be known and designated as the Line of Duty Act.

B. As used in this chapter, unless the context requires a different meaning:

"Beneficiary" means the spouse of a deceased person and such persons as are entitled to take under the will of a deceased person if testate, or as his heirs at law if intestate.

"Deceased person" means any individual whose death occurs on or after April 8, 1972, in the line of duty as the direct or proximate result of the performance of his duty, including the presumptions under §§ 27-40.1, 27-40.2, 51.1-813, 65.2-402, and 65.2-402.1 if his position is covered by the applicable statute, as a law-enforcement officer of the Commonwealth or any of its political subdivisions, except employees designated pursuant to § 53.1-10 to investigate allegations of criminal behavior affecting the operations of the Department of Corrections, employees designated pursuant to § 66-3 to investigate allegations of criminal behavior affecting the operations of the Department of Juvenile Justice, and members of the investigations unit of the State Inspector General designated pursuant to § 2.2-311 to investigate allegations of criminal behavior affecting the operations of a state or nonstate agency; a correctional officer as defined in § 53.1-1; a jail officer; a regional jail or jail farm superintendent; a sheriff, deputy sheriff, or city sergeant or deputy city sergeant of the City of Richmond; a police chaplain; a member of any fire company or department or emergency medical services agency that has been recognized by an ordinance or a resolution of the governing body of any county, city, or town of the Commonwealth as an integral part of the official safety program of such county, city, or town, including a person with a recognized membership status with such fire company or department who is enrolled in a Fire Service Training course offered by the Virginia Department of Fire Programs or any fire company or department training required in pursuit of qualification to become a certified firefighter; a member of any fire company providing fire protection services for facilities of the Virginia National Guard or the Virginia Air National Guard; a member of the Virginia National Guard or the Virginia Defense Force while such member is serving in the Virginia National Guard or the Virginia Defense Force on official state duty or federal duty under Title 32 of the United States Code; any special agent of the Virginia Alcoholic Beverage Control Authority; any regular or special conservation police officer who receives compensation from a county, city, or town or from the Commonwealth appointed pursuant to the provisions of § 29.1-200; any commissioned forest warden appointed under the provisions of § 10.1-1135; any member or employee of the Virginia Marine Resources Commission granted the power of arrest pursuant to § 28.2-900; any Department of Emergency Management hazardous materials officer; any other employee of the Department of Emergency Management who is performing official duties of the agency, when those duties are related to a major disaster or emergency, as defined in § 44-146.16, that has been or is later declared to exist under the authority of the Governor in accordance with § 44-146.28; any employee of any county, city, or town performing official emergency management or emergency services duties in cooperation with the Department of Emergency Management, when those duties are related to a major disaster or emergency, as defined in § 44-146.16, that has been or is later declared to exist under the authority of the Governor in accordance with § 44-146.28 or a local emergency, as defined in § 44-146.16, declared by a local governing body; any nonfirefighter regional hazardous materials emergency response team

member; any conservation officer of the Department of Conservation and Recreation commissioned pursuant to § 10.1-115; or any full-time sworn member of the enforcement division of the Department of Motor Vehicles appointed pursuant to § 46.2-217.

"Disabled person" means any individual who has been determined to be mentally or physically incapacitated so as to prevent the further performance of his duties at the time of his disability where such incapacity is likely to be permanent, and whose incapacity occurs in the line of duty as the direct or proximate result of the performance of his duty, including the presumptions under §§ 27-40.1, 27-40.2, 51.1-813, 65.2-402, and 65.2-402.1 if his position is covered by the applicable statute, in any position listed in the definition of deceased person in this section. "Disabled person" does not include any individual who has been determined to be no longer disabled pursuant to subdivision A 2 of § 9.1-404. "Disabled person" includes any state employee included in the definition of a deceased person who was disabled on or after January 1, 1966.

"Eligible dependent" for purposes of continued health insurance pursuant to § 9.1-401 means the natural or adopted child or children of a deceased person or disabled person or of a deceased or disabled person's eligible spouse, provided that any such natural child is born as the result of a pregnancy that occurred prior to the time of the employee's death or disability and that any such adopted child is (i) adopted prior to the time of the employee's death or disability or (ii) adopted after the employee's death or disability if the adoption is pursuant to a preadoptive agreement entered into prior to the death or disability. Eligibility will continue until the end of the year in which the eligible dependent reaches age 26 or when the eligible dependent ceases to be eligible based on the Virginia Administrative Code or administrative guidance as determined by the Department of Human Resource Management.

"Eligible spouse" for purposes of continued health insurance pursuant to § 9.1-401 means the spouse of a deceased person or a disabled person at the time of the death or disability. Eligibility will continue until the eligible spouse dies, ceases to be married to a disabled person, or in the case of the spouse of a deceased person, dies, remarries on or after July 1, 2017, or otherwise ceases to be eligible based on the Virginia Administrative Code or administrative guidance as determined by the Department of Human Resource Management.

"Employee" means any person who would be covered or whose spouse, dependents, or beneficiaries would be covered under the benefits of this chapter if the person became a disabled person or a deceased person.

"Employer" means (i) the employer of a person who is a covered employee or (ii) in the case of a volunteer who is a member of any fire company or department or rescue squad described in the definition of "deceased person," the county, city, or town that by ordinance or resolution recognized such fire company or department or rescue squad as an integral part of the official safety program of such locality.

"Fund" means the Line of Duty Death and Health Benefits Trust Fund established pursuant to § 9.1-400.1.

"Line of duty" means any action the deceased or disabled person was obligated or authorized to perform by rule, regulation, condition of employment or service, or law.

"LODA Health Benefit Plans" means the separate health benefits plans established pursuant to § 9.1-401.

"Nonparticipating employer" means any employer that is a political subdivision of the Commonwealth that elected to directly fund the cost of benefits provided under this chapter and not participate in the Fund.

"Participating employer" means any employer that is a state agency or is a political subdivision of the Commonwealth that did not make an election to become a nonparticipating employer.

"VRS" means the Virginia Retirement System.

1995, cc. [112](#), [156](#), [597](#), §§ 2.1-133.5, 2.1-133.6; 1996, cc. [66](#), [174](#); 1998, c. [712](#); 2001, cc. [678](#), [844](#); 2003, cc. [37](#), [41](#), [1005](#); 2004, c. [30](#); 2005, cc. [907](#), [910](#); 2006, c. [824](#); 2007, c. [87](#); 2011, cc. [572](#), [586](#); 2012, cc. [374](#), [458](#), [573](#); 2015, cc. [38](#), [502](#), [503](#), [730](#); 2016, c. [677](#); 2017, cc. [439](#), [627](#); 2018, c. [548](#).

§ 9.1-400.1. Line of Duty Death and Health Benefits Trust Fund.

A. There is hereby established a permanent and perpetual fund to be known as the Line of Duty Death and Health Benefits Trust Fund, consisting of such moneys as may be appropriated by the General Assembly, contributions or reimbursements from participating and nonparticipating employers, gifts, bequests, endowments, or grants from the United States government or its agencies or instrumentalities, net income from the investment of moneys held in the Fund, and any other available sources of funds, public and private. Any moneys remaining in the Fund at the end of a biennium shall not revert to the general fund but shall remain in the Fund. Interest and income earned from the investment of such moneys shall remain in the Fund and be credited to it. The moneys in the Fund shall be (i) deemed separate and independent trust funds, (ii) segregated and accounted for separately from all other funds of the Commonwealth, and (iii) administered solely in the interests of the persons who are covered under the benefits provided pursuant to this chapter. Deposits to and assets of the Fund shall not be subject to the claims of creditors.

B. The Virginia Retirement System shall invest, reinvest, and manage the assets of the Fund as provided in § [51.1-124.39](#) and shall be reimbursed from the Fund for such activities as provided in that section.

C. The Fund shall be used to provide the benefits under this chapter related to disabled persons, deceased persons, eligible dependents, and eligible spouses on behalf of participating employers and to pay related administrative costs.

D. Each participating employer shall make annual contributions to the Fund and provide information as determined by VRS. The amount of the contribution for each participating employer shall be determined on a current disbursement basis in accordance with the provisions of this section. For purposes of establishing contribution amounts for participating employers, a member of any fire company or department or rescue squad that has been recognized by an ordinance or a resolution of the governing body of any locality of the Commonwealth as an integral part of the official safety program of such locality shall be considered part of the locality served by the company, department, or rescue squad. If a company, department, or rescue squad serves more than one locality, the affected localities shall determine the basis and apportionment of the required covered payroll and contributions for each company, department, or rescue squad.

If any participating employer fails to remit contributions or other fees or costs associated with the Fund, VRS shall inform the State Comptroller and the affected participating employer of the delinquent amount. In calculating the delinquent amount, VRS may impose an interest rate of

one percent per month of delinquency. The State Comptroller shall forthwith transfer such delinquent amount, plus interest, from any moneys otherwise distributable to such participating employer.

2016, c. 677;2017, c. 439.

§ 9.1-401. Continued health insurance coverage for disabled persons, eligible spouses, and eligible dependents.

A. Disabled persons, eligible spouses, and eligible dependents shall be afforded continued health insurance coverage as provided in this section, the cost of which shall be paid by the nonparticipating employer to the Department of Human Resource Management or from the Fund on behalf of a participating employer, as applicable. If any disabled person or eligible spouse is receiving the benefits described in this section and would otherwise qualify for the health insurance credit described in Chapter 14 (§ 51.1-1400 et seq.) of Title 51.1, the amount of such credit shall be deposited into the Line of Duty Death and Health Benefits Trust Fund or paid to the nonparticipating employer, as applicable, from the health insurance credit trust fund, in a manner prescribed by VRS.

B. 1. The continued health insurance coverage provided by this section for all disabled persons, eligible spouses, and eligible dependents shall be through separate plans, referred to as the LODA Health Benefits Plans (the Plans), administered by the Department of Human Resource Management. The Plans shall comply with all applicable federal and state laws and shall be modeled upon state employee health benefits program plans. Funding of the Plans' reserves and contingency shall be provided through a line of credit, the amount of which shall be based on an actuarially determined estimate of liabilities. The Department of Human Resource Management shall be reimbursed for health insurance premiums and all reasonable costs incurred and associated, directly and indirectly, in performing the duties pursuant to this section (i) from the Line of Duty Death and Health Benefits Trust Fund for costs related to disabled persons, deceased persons, eligible dependents, and eligible spouses on behalf of participating employers and (ii) from a nonparticipating employer for premiums and costs related to disabled persons, deceased persons, eligible dependents, and eligible spouses for which the nonparticipating employer is responsible. If any nonparticipating employer fails to remit such premiums and costs, the Department of Human Resource Management shall inform the State Comptroller and the affected nonparticipating employer of the delinquent amount. In calculating the delinquent amount, the Department of Human Resource Management may impose an interest rate of one percent per month of delinquency. The State Comptroller shall forthwith transfer such delinquent amount, plus interest, from any moneys otherwise distributable to such nonparticipating employer.

2. In the event that temporary health care insurance coverage is needed for disabled persons, eligible spouses, and eligible dependents during the period of transition into the LODA Health Benefits Plans, the Department of Human Resource Management is authorized to acquire and provide temporary transitional health insurance coverage. The type and source of the transitional health plans shall be within the sole discretion of the Department of Human Resource Management. Transitional coverage for eligible dependents shall comply with the eligibility criteria of the transitional plans until enrollment in the LODA Health Benefits Plan can be completed.

C. 1. a. Except as provided in subdivision 2 and any other law, continued health insurance

coverage in any LODA Health Benefits Plans shall not be provided to any person (i) whose coverage under the Plan is based on a deceased person's death or a disabled person's disability occurring on or after July 1, 2017 and (ii) who is eligible for Medicare due to age.

b. Coverage in the LODA Health Benefits Plans shall also cease for any person upon his death.

2. The provisions of subdivision 1 a shall not apply to any disabled person who is eligible for Medicare due to disability under Social Security Disability Insurance or a Railroad Retirement Board Disability Annuity. The Department of Human Resource Management may provide such disabled person coverage under a LODA Health Benefits Plan that is separate from the plan for other persons.

3. Continued health insurance under this section shall also terminate upon the disabled person's return to full duty in any position listed in the definition of deceased person in § 9.1-400. Such disabled person shall promptly notify the participating or nonparticipating employer, VRS, and the Department of Human Resource Management upon his return to work.

4. Such continued health insurance shall be suspended for the Plan year following a calendar year in which the disabled person whose coverage under the Plan is based on a disability occurring on or after July 1, 2017, has earned income in an amount equal to or greater than the salary of the position held by the disabled person at the time of disability, indexed annually based upon the annual increases in the United States Average Consumer Price Index for all items, all urban consumers (CPI-U), as published by the Bureau of Labor Statistics of the U.S. Department of Labor. Such suspension shall cease the Plan year following a calendar year in which the disabled person has not earned such amount of income. The disabled person shall notify the participating or nonparticipating employer, VRS, and the Department of Human Resource Management no later than March 1 of the year following any year in which he earns income of such amount, and notify the participating or nonparticipating employer, VRS, and the Department of Human Resource Management when he no longer is earning such amount. Upon request, a disabled person shall provide VRS and the Department of Human Resource Management with documentation of earned income.

1998, c. 712, § 2.1-133.7:1; 2000, c. 616; 2001, c. 844; 2016, c. 677; 2017, c. 439.

§ 9.1-401.1. Supplemental short-term disability benefit for state police officers.

A state police officer who is a participating employee, as defined in § 51.1-1100, and who incurs a work-related injury in the line of duty, shall receive supplemental short-term disability coverage, pursuant to § 51.1-1121, that provides income replacement for 100 percent of the officer's creditable compensation for the first six months and, pursuant to a certification by the Superintendent of State Police, based on a medical evaluation, that the officer is likely to return to service within another six months, up to one calendar year, that the officer is disabled, without regard to the officer's number of months of state service. Except as provided in this section with regard to the rate of income replacement and the duration of supplemental short-term disability coverage, such state police officers shall be eligible for work-related, supplemental short-term disability benefits upon the same terms and conditions that apply to other participating employees pursuant to Article 4 (§ 51.1-1119 et seq.) of Chapter 11 of Title 51.1. Upon the expiration of the one-calendar-year period, such state police officers shall be eligible for supplemental long-term disability benefits as provided in § 51.1-1123.

2010, c. 654.

§ 9.1-402. Payments to beneficiaries of certain deceased law-enforcement officers, firefighters, etc., and retirees.

A. The beneficiary of a deceased person whose death occurred on or before December 31, 2005, while in the line of duty as the direct or proximate result of the performance of his duty shall be entitled to receive the sum of \$75,000, which shall be paid by the nonparticipating employer or from the Fund on behalf of a participating employer, as applicable, in gratitude for and in recognition of his sacrifice on behalf of the people of the Commonwealth.

B. The beneficiary of a deceased person whose death occurred on or after January 1, 2006, while in the line of duty as the direct or proximate result of the performance of his duty shall be entitled to receive the sum of \$100,000, which shall be paid by the nonparticipating employer or from the Fund on behalf of a participating employer, as applicable, in gratitude for and in recognition of his sacrifice on behalf of the people of the Commonwealth.

C. Subject to the provisions of § 27-40.1, 27-40.2, 51.1-813, or 65.2-402, if the deceased person's death (i) arose out of and in the course of his employment or (ii) was within five years from his date of retirement, his beneficiary shall be entitled to receive the sum of \$25,000, which shall be paid by the nonparticipating employer or from the Fund on behalf of a participating employer, as applicable.

1995, cc. 156, 597, § 2.1-133.7; 2000, c. 314; 2001, c. 844; 2006, c. 878; 2016, c. 677.

§ 9.1-402.1. Payments for burial expenses.

It is the intent of the General Assembly that expeditious payments for burial expenses be made for deceased persons whose death is determined to be a direct and proximate result of their performance in the line of duty as defined by the Line of Duty Act. Upon the approval of VRS, at the request of the family of a person who may be subject to the line of duty death benefits, payments shall be made to a funeral service provider for burial and transportation costs by the nonparticipating employer or from the Fund on behalf of a participating employer, as applicable. These payments would be advanced from the death benefit that would be due to the beneficiary of the deceased person if it is determined that the person qualifies for line of duty coverage. Expenses advanced under this provision shall not exceed the coverage amounts outlined in § 65.2-512. In the event a determination is made that the death is not subject to the line of duty benefits, VRS or other Virginia governmental retirement fund of which the deceased is a member will deduct from benefit payments otherwise due to be paid to the beneficiaries of the deceased payments previously paid for burial and related transportation expenses and return such funds to the nonparticipating employer or to the Fund on behalf of a participating employer, as applicable. The Virginia Retirement System shall have the right to file a claim with the Virginia Workers' Compensation Commission against any employer to recover burial and related transportation expenses advanced under this provision.

2012, cc. 90, 576; 2016, c. 677.

§ 9.1-403. Claim for payment; costs.

A. Every beneficiary, disabled person or his spouse, or dependent of a deceased or disabled person shall present his claim to the chief officer, or his designee, of the employer for which the disabled or deceased person last worked on forms to be provided by VRS. Upon receipt of a claim, the chief officer or his designee shall forward the claim to VRS within seven days. The Virginia Retirement System shall determine eligibility for benefits under this chapter. The Virginia

Retirement System may request assistance in obtaining information necessary to make an eligibility determination from the Department of State Police. The Department of State Police shall take action to conduct the investigation as expeditiously as possible. The Department of State Police shall be reimbursed from the Fund or the nonparticipating employer, as applicable, for the cost of searching for and obtaining information requested by VRS. The Virginia Retirement System shall be reimbursed for the reasonable costs incurred for making eligibility determinations by nonparticipating employers or from the Fund on behalf of participating employers, as applicable. If any nonparticipating employer fails to reimburse VRS for reasonable costs incurred in making an eligibility determination, VRS shall inform the State Comptroller and the affected nonparticipating employer of the delinquent amount. In calculating the delinquent amount, VRS may impose an interest rate of one percent per month of delinquency. The State Comptroller shall forthwith transfer such delinquent amount, plus interest, from any moneys otherwise distributable to such nonparticipating employer.

B. 1. Within 10 business days of being notified by an employee, or an employee's representative, that such employee is permanently and totally disabled due to a work-related injury suffered in the line of duty, the agency or department employing the employee shall provide him with information about the continued health insurance coverage provided under this chapter and the process for initiating a claim. The employer shall assist in filing a claim, unless such assistance is waived by the employee or the employee's representative.

2. Within 10 business days of having knowledge that a deceased person's surviving spouse, dependents, or beneficiaries may be entitled to benefits under this chapter, the employer for which the deceased person last worked shall provide the surviving spouse, dependents, or beneficiaries, as applicable, with information about the benefits provided under this chapter and the process for initiating a claim. The employer shall assist in filing a claim, unless such assistance is waived by the surviving spouse, dependents, or beneficiaries.

C. Within 30 days of receiving a claim pursuant to subsection A, an employer may submit to VRS any evidence that could assist in determining the eligibility of a claim. However, when the claim involves a presumption under § 65.2-402 or 65.2-402.1, VRS shall provide an employer additional time to submit evidence as is necessary not to exceed nine months from the date the employer received a claim pursuant to subsection A. Any such evidence submitted by the employer shall be included in the agency record for the claim.

1995, c. 156, § 2.1-133.8; 1998, c. 712; 2001, cc. 427, 844; 2007, c. 90; 2009, cc. 393, 580; 2016, c. 677.

§ 9.1-404. Order of the Virginia Retirement System.

A. 1. The Virginia Retirement System shall make an eligibility determination within 45 days of receiving all necessary information for determining eligibility for a claim filed under § 9.1-403. The Virginia Retirement System may use a medical board pursuant to § 51.1-124.23 in determining eligibility. If benefits under this chapter are due, VRS shall notify the nonparticipating employer, which shall provide the benefits within 15 days of such notice, or VRS shall pay the benefits from the Fund on behalf of the participating employer within 15 days of the determination, as applicable. The payments shall be retroactive to the first date that the disabled person was no longer eligible for health insurance coverage subsidized by his employer.

2. Two years after an individual has been determined to be a disabled person, VRS may require the disabled person to renew the determination through a process established by VRS. If a

disabled person refuses to submit to the determination renewal process described in this subdivision, then benefits under this chapter shall cease for the individual, any eligible dependents, and an eligible spouse until the individual complies. If such individual does not comply within six months from the date of the initial request for a renewed determination, then benefits under this chapter shall permanently cease for the individual, any eligible dependents, and an eligible spouse. If VRS issues a renewed determination that an individual is no longer a disabled person, then benefits under this chapter shall permanently cease for the individual, any eligible dependents, and an eligible spouse. If VRS issues a renewed determination that an individual remains a disabled person, then VRS may require the disabled person to renew the determination five years after such renewed determination through a process established by VRS. The Virginia Retirement System may require the disabled person to renew the determination at any time if VRS has information indicating that the person may no longer be disabled.

B. The Virginia Retirement System shall be reimbursed for all reasonable costs incurred and associated, directly and indirectly, in performing the duties pursuant to this chapter (i) from the Line of Duty Death and Health Benefits Trust Fund for costs related to disabled persons, deceased persons, eligible dependents, and eligible spouses on behalf of participating employers and (ii) from a nonparticipating employer for premiums and costs related to disabled persons, deceased persons, eligible dependents, and eligible spouses for which the nonparticipating employer is responsible.

C. The Virginia Retirement System may develop policies and procedures necessary to carry out the provisions of this chapter.

1995, cc. 156, 597, § 2.1-133.9; 1998, c. 712; 2001, c. 844; 2016, c. 677; 2017, c. 439.

§ 9.1-405. Appeal from decision of Virginia Retirement System.

Any beneficiary, disabled person or eligible spouse or eligible dependent of a deceased or disabled person aggrieved by the decision of VRS may appeal the decision through a process established by VRS. Any such process may utilize a medical board as described in § 51.1-124.23. An employer may submit information related to the claim and may participate in any informal fact-finding proceeding that is included in such process established by VRS. Upon completion of the appeal process, the final determination issued by VRS shall constitute a case decision as defined in § 2.2-4001. Any beneficiary, disabled person, or eligible spouse or eligible dependent of a deceased or disabled person aggrieved by, and claiming the unlawfulness of, such case decision shall have a right to seek judicial review thereof in accordance with Article 5 (§ 2.2-4025 et seq.) of the Administrative Process Act. The employer shall not have a right to seek such judicial review.

1995, cc. 156, 597, § 2.1-133.10; 1998, c. 712; 2001, c. 844; 2016, c. 677.

§ 9.1-406. Repealed.

Repealed by Acts 2016, c. 677, cl. 2, effective July 1, 2017.

§ 9.1-407. Training.

Any employee entitled to benefits under this chapter shall receive training within 30 days of his employment, and again every two years thereafter, concerning the benefits available to himself or his beneficiary in case of disability or death in the line of duty. The Virginia Retirement System and the Department of Human Resource Management, in consultation with the Secretary of Public Safety and Homeland Security, shall develop training information to be distributed to

employers. The employer shall be responsible for providing the training. Such training shall not count toward in-service training requirements for law-enforcement officers pursuant to § 9.1-102 and shall include, but not be limited to, the general rules for intestate succession described in § 64.2-200 that may be applicable to the distribution of benefits provided under § 9.1-402.

2006, c. 535;2014, cc. 115, 490;2016, c. 677;2017, c. 439.

§ 9.1-408. Records of investigation confidential.

A. Evidence and documents obtained by or created by, and the report of investigation prepared by, the Department of State Police, the Virginia Retirement System, or the Department of Human Resource Management in carrying out the provisions of this chapter shall (i) be deemed confidential, (ii) be exempt from disclosure under the Freedom of Information Act (§ 2.2-3700 et seq.), and (iii) not be released in whole or in part by any person to any person except as provided in this chapter. Notwithstanding the provisions of this section, VRS may release to necessary parties such information, documents, and reports for purposes of administering appeals under this chapter.

B. Notwithstanding subsection A, the Department of State Police and the Department of Accounts shall, upon request, share with the Virginia Retirement System and the Department of Human Resource Management any information, evidence, documents, and reports of investigation related to existing and past claims for benefits provided under this Chapter. Such information, evidence, documents, and reports of investigation shall be exempt from disclosure under the Virginia Freedom of Information Act (§ 2.2-3700 et seq.).

2010, c. 568;2017, c. 439.



COUNTY OF FREDERICK

Roderick B. Williams
County Attorney

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MEMORANDUM

TO: Code & Ordinance Committee
Finance Committee

FROM: Roderick B. Williams
County Attorney

DATE: February 7, 2019

RE: Amendment to Frederick County Code, Chapter 155 (Taxation), Article IV (Personal Property Taxes), Section 155-26 (Exemptions), to add an exemption for one motor vehicle each, owned and regularly used by a veteran who has either lost, or lost the use of, one or both legs, or an arm or a hand, or who is blind or who is permanently and totally disabled.

A Board member requested addition to the County Code of a provision allowing for an exemption from personal property taxes for one motor vehicle each, owned by disabled veterans. A draft is attached. Virginia Code § 58.1-3506.A.19 (copy attached) designates such property as a separate class of property for taxation, so that a locality may designate a different tax rate for such property, relative to other personal property. In this instance, the tax rate would be zero, accomplished by noting the property in the County Code as a separate class, exempted from taxation. A recommendation to the Board from each Committee would be appropriate.

Attachments



ORDINANCE _____, 2019

The Board of Supervisors of Frederick County, Virginia hereby ordains that Section 155-26 (Exemptions) of Article IV (Personal Property Taxes) of Chapter 155 (Taxation) of the Code of Frederick County, Virginia be, and the same hereby is, amended by enacting amended Section 155-26 (Exemptions) of Article IV (Personal Property Taxes) of Chapter 155 (Taxation) of the Code of Frederick County, Virginia, as follows (additions shown in **bold underline**):

CHAPTER 155 TAXATION

Article IV Personal Property Taxes

§ 155-26 Exemptions.

A. Volunteer firefighters and rescue squad personnel.

1. Pursuant to the provisions of § 58.1-3506.A.13 of the Code of Virginia 1950, as amended, one motor vehicle which is owned by each volunteer rescue squad member or volunteer fire department member is hereby to be declared to be in a separate class of property for tangible personal taxation, constituting a classification for local taxation separate from other such classification of tangible personal property, provided that the volunteer rescue squad member or volunteer fire department member regularly responds to emergency calls. In January of each year, said volunteer shall furnish the Commissioner of the Revenue with a certification by the chief or head of the volunteer organization that said volunteer is a member of the volunteer rescue squad or fire department who regularly responds to calls or regularly performs other duties for the rescue squad or fire department, and the motor vehicle owned by the volunteer rescue member or volunteer fire department member is identified.

2. Any replacement vehicle so certified shall be classified as above and subject to proration pursuant to § 155-26.1 of this Code.
- B. Recycling equipment. Pursuant to the authority granted by § 58.1-3661 of the Code of Virginia 1950, as amended, certified recycling equipment shall be exempted from payment of machinery and tools tax as established by the Board of Supervisors.
- C. **Pursuant to the provisions of § 58.1-3506.A.19 of the Code of Virginia 1950, as amended, one motor vehicle which is owned and regularly used by a veteran who has either lost, or lost the use of, one or both legs, or an arm or a hand, or who is blind or who is permanently and totally disabled, as certified by the Department of Veterans Services, is hereby declared to be in a separate class of property for tangible personal taxation, constituting a classification for local taxation separate from other such classification of tangible personal property. Such property shall be exempted from payment of personal property tax as established by the Board of Supervisors. In order to qualify, the veteran shall provide a written statement to the Commissioner of Revenue from the Department of Veterans Services that the veteran has been so designated or classified by the Department of Veterans Services as to meet the requirements of this subsection, and that his disability is service-connected. For purposes of this section, a person is blind if he meets the provisions of § 46.2-100 of the Code of Virginia 1950, as amended.**

Enacted this _____ day of _____, 2019.

Charles S. DeHaven, Jr., Chairman	_____	Gary A. Lofton	_____
J. Douglas McCarthy	_____	Robert W. Wells	_____
Blaine P. Dunn	_____	Shannon G. Trout	_____
Judith McCann-Slaughter	_____		

 Kris C. Tierney
 Clerk, Board of Supervisors
 County of Frederick, Virginia

§ 58.1-3506. Other classifications of tangible personal property for taxation

A. The items of property set forth below are each declared to be a separate class of property and shall constitute a classification for local taxation separate from other classifications of tangible personal property provided in this chapter:

1. a. Boats or watercraft weighing five tons or more, not used solely for business purposes;
- b. Boats or watercraft weighing less than five tons, not used solely for business purposes;
2. Aircraft having a maximum passenger seating capacity of no more than 50 that are owned and operated by scheduled air carriers operating under certificates of public convenience and necessity issued by the State Corporation Commission or the Civil Aeronautics Board;
3. Aircraft having a registered empty gross weight equal to or greater than 20,000 pounds that are not owned or operated by scheduled air carriers recognized under federal law, but not including any aircraft described in subdivision 4;
4. Aircraft that are (i) considered Warbirds, manufactured and intended for military use, excluding those manufactured after 1954, and (ii) used only for (a) exhibit or display to the general public and otherwise used for educational purposes (including such flights as are necessary for testing, maintaining, or preparing such aircraft for safe operation), or (b) airshow and flight demonstrations (including such flights necessary for testing, maintaining, or preparing such aircraft for safe operation), shall constitute a new class of property. Such class of property shall not include any aircraft used for commercial purposes, including transportation and other services for a fee;
5. All other aircraft not included in subdivisions A 2, A 3, or A 4 and flight simulators;
6. Antique motor vehicles as defined in § 46.2-100 which may be used for general transportation purposes as provided in subsection C of § 46.2-730;
7. Tangible personal property used in a research and development business;
8. Heavy construction machinery not used for business purposes, including land movers, bulldozers, front-end loaders, graders, packers, power shovels, cranes, pile drivers, forest harvesting and silvicultural activity equipment and ditch and other types of diggers;
9. Generating equipment purchased after December 31, 1974, for the purpose of changing the energy source of a manufacturing plant from oil or natural gas to coal, wood, wood bark, wood residue, or any other alternative energy source for use in manufacturing and any cogeneration equipment purchased to achieve more efficient use of any energy source. Such generating equipment and cogeneration equipment shall include, without limitation, such equipment purchased by firms engaged in the business of generating electricity or steam, or both;
10. Vehicles without motive power, used or designed to be used as manufactured homes as defined in § 36-85.3;

11. Computer hardware used by businesses primarily engaged in providing data processing services to other nonrelated or nonaffiliated businesses;
12. Privately owned pleasure boats and watercraft, 18 feet and over, used for recreational purposes only;
13. Privately owned vans with a seating capacity of not less than seven nor more than 15 persons, including the driver, used exclusively pursuant to a ridesharing arrangement as defined in § [46.2-1400](#);
14. Motor vehicles specially equipped to provide transportation for physically handicapped individuals;
15. Motor vehicles (i) owned by members of a volunteer emergency medical services agency or a member of a volunteer fire department or (ii) leased by volunteer emergency medical services personnel or a member of a volunteer fire department if the volunteer is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. One motor vehicle that is owned by each volunteer member who meets the definition of "emergency medical services personnel" in § [32.1-111.1](#) or volunteer fire department member, or leased by each volunteer member who meets the definition of "emergency medical services personnel" in § [32.1-111.1](#) or volunteer fire department member if the volunteer is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle, may be specially classified under this section, provided the volunteer regularly responds to emergency calls. The volunteer shall furnish the commissioner of revenue, or other assessing officer, with a certification by the chief of the volunteer emergency medical services agency or volunteer fire department, that the volunteer is an individual who meets the definition of "emergency medical services personnel" in § [32.1-111.1](#) or a member of the volunteer fire department who regularly responds to calls or regularly performs other duties for the emergency medical services agency or fire department, and the motor vehicle owned or leased by the volunteer is identified. The certification shall be submitted by January 31 of each year to the commissioner of revenue or other assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on the part of the volunteer, to accept a certification after the January 31 deadline. In any county that prorates the assessment of tangible personal property pursuant to § [58.1-3516](#), a replacement vehicle may be certified and classified pursuant to this subsection when the vehicle certified as of the immediately prior January date is transferred during the tax year;
16. Motor vehicles (i) owned by auxiliary members of a volunteer emergency medical services agency or volunteer fire department or (ii) leased by auxiliary members of a volunteer emergency medical services agency or volunteer fire department if the auxiliary member is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. One motor vehicle that is regularly used by each auxiliary volunteer fire department or emergency medical services agency member may be specially classified under this section. The auxiliary member shall furnish the commissioner of revenue, or other assessing officer, with a certification by the chief of the volunteer emergency medical services agency or volunteer fire department, that the volunteer is an auxiliary member of the volunteer emergency medical services agency or fire department who regularly performs duties for the emergency medical services agency or fire department, and the motor vehicle is identified as regularly used for such purpose; however, if a volunteer meets the definition of "emergency medical services personnel" in § [32.1-111.1](#) or volunteer fire

department member and an auxiliary member are members of the same household, that household shall be allowed no more than two special classifications under this subdivision or subdivision 15. The certification shall be submitted by January 31 of each year to the commissioner of revenue or other assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on the part of the auxiliary member, to accept a certification after the January 31 deadline;

17. Motor vehicles owned by a nonprofit organization and used to deliver meals to homebound persons or provide transportation to senior or handicapped citizens in the community to carry out the purposes of the nonprofit organization;

18. Privately owned camping trailers as defined in § 46.2-100, and privately owned travel trailers as defined in § 46.2-1500, which are used for recreational purposes only, and privately owned trailers as defined in § 46.2-100, which are designed and used for the transportation of horses except those trailers described in subdivision A 11 of § 58.1-3505;

19. One motor vehicle owned and regularly used by a veteran who has either lost, or lost the use of, one or both legs, or an arm or a hand, or who is blind or who is permanently and totally disabled as certified by the Department of Veterans Services. In order to qualify, the veteran shall provide a written statement to the commissioner of revenue or other assessing officer from the Department of Veterans Services that the veteran has been so designated or classified by the Department of Veterans Services as to meet the requirements of this section, and that his disability is service-connected. For purposes of this section, a person is blind if he meets the provisions of § 46.2-100;

20. Motor vehicles (i) owned by persons who have been appointed to serve as auxiliary police officers pursuant to Article 3 (§ 15.2-1731 et seq.) of Chapter 17 of Title 15.2 or (ii) leased by persons who have been so appointed to serve as auxiliary police officers if the person is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. One motor vehicle that is regularly used by each auxiliary police officer to respond to auxiliary police duties may be specially classified under this section. In order to qualify for such classification, any auxiliary police officer who applies for such classification shall identify the vehicle for which this classification is sought, and shall furnish the commissioner of revenue or other assessing officer with a certification from the governing body that has appointed such auxiliary police officer or from the official who has appointed such auxiliary officers. That certification shall state that the applicant is an auxiliary police officer who regularly uses a motor vehicle to respond to auxiliary police duties, and it shall state that the vehicle for which the classification is sought is the vehicle that is regularly used for that purpose. The certification shall be submitted by January 31 of each year to the commissioner of revenue or other assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on the part of the member, to accept a certification after the January 31 deadline;

21. Until the first to occur of June 30, 2019, or the date that a special improvements tax is no longer levied under § 15.2-4607 on property within a Multicounty Transportation Improvement District created pursuant to Chapter 46 (§ 15.2-4600 et seq.) of Title 15.2, tangible personal property that is used in manufacturing, testing, or operating satellites within a Multicounty Transportation Improvement District, provided that such business personal property is put into service within the District on or after July 1, 1999;

22. Motor vehicles which use clean special fuels as defined in § 46.2-749.3, which shall not include any vehicle described in subdivision 38 or 40;
23. Wild or exotic animals kept for public exhibition in an indoor or outdoor facility that is properly licensed by the federal government, the Commonwealth, or both, and that is properly zoned for such use. "Wild animals" means any animals that are found in the wild, or in a wild state, within the boundaries of the United States, its territories or possessions. "Exotic animals" means any animals that are found in the wild, or in a wild state, and are native to a foreign country;
24. Furniture, office, and maintenance equipment, exclusive of motor vehicles, that are owned and used by an organization whose real property is assessed in accordance with § 58.1-3284.1 and that is used by that organization for the purpose of maintaining or using the open or common space within a residential development;
25. Motor vehicles, trailers, and semitrailers with a gross vehicle weight of 10,000 pounds or more used to transport property for hire by a motor carrier engaged in interstate commerce;
26. All tangible personal property employed in a trade or business other than that described in subdivisions A 1 through A 20, except for subdivision A 18, of § 58.1-3503;
27. Programmable computer equipment and peripherals employed in a trade or business;
28. Privately owned pleasure boats and watercraft, motorized and under 18 feet, used for recreational purposes only;
29. Privately owned pleasure boats and watercraft, nonmotorized and under 18 feet, used for recreational purposes only;
30. Privately owned motor homes as defined in § 46.2-100 that are used for recreational purposes only;
31. Tangible personal property used in the provision of Internet services. For purposes of this subdivision, "Internet service" means a service, including an Internet Web-hosting service, that enables users to access content, information, electronic mail, and the Internet as part of a package of services sold to customers;
32. Motor vehicles (i) owned by persons who serve as auxiliary, reserve, volunteer, or special deputy sheriffs or (ii) leased by persons who serve as auxiliary, reserve, volunteer, or special deputy sheriffs if the person is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. For purposes of this subdivision, the term "auxiliary deputy sheriff" means auxiliary, reserve, volunteer, or special deputy sheriff. One motor vehicle that is regularly used by each auxiliary deputy sheriff to respond to auxiliary deputy sheriff duties may be specially classified under this section. In order to qualify for such classification, any auxiliary deputy sheriff who applies for such classification shall identify the vehicle for which this classification is sought, and shall furnish the commissioner of revenue or other assessing officer with a certification from the governing body that has appointed such auxiliary deputy sheriff or from the official who has appointed such auxiliary deputy sheriff. That certification shall state that the applicant is an auxiliary deputy sheriff who regularly uses a motor vehicle to respond to such auxiliary duties, and it shall state that the vehicle for which the classification is sought is the vehicle that is regularly used for that purpose. The certification shall be submitted by January

31 of each year to the commissioner of revenue or other assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on the part of the member, to accept a certification after the January 31 deadline;

33. Forest harvesting and silvicultural activity equipment;

34. Equipment used primarily for research, development, production, or provision of biotechnology for the purpose of developing or providing products or processes for specific commercial or public purposes, including medical, pharmaceutical, nutritional, and other health-related purposes; agricultural purposes; or environmental purposes but not for human cloning purposes as defined in § 32.1-162.21 or for products or purposes related to human embryo stem cells. For purposes of this section, biotechnology equipment means equipment directly used in activities associated with the science of living things;

35. Boats or watercraft weighing less than five tons, used for business purposes only;

36. Boats or watercraft weighing five tons or more, used for business purposes only;

37. Tangible personal property which is owned and operated by a service provider who is not a CMRS provider and is not licensed by the FCC used to provide, for a fee, wireless broadband Internet service. For purposes of this subdivision, "wireless broadband Internet service" means a service that enables customers to access, through a wireless connection at an upload or download bit rate of more than one megabyte per second, Internet service, as defined in § 58.1-602, as part of a package of services sold to customers;

38. Low-speed vehicles as defined in § 46.2-100;

39. Motor vehicles with a seating capacity of not less than 30 persons, including the driver;

40. Motor vehicles powered solely by electricity;

41. Tangible personal property designed and used primarily for the purpose of manufacturing a product from renewable energy as defined in § 56-576;

42. Motor vehicles leased by a county, city, town, or constitutional officer if the locality or constitutional officer is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle;

43. Computer equipment and peripherals used in a data center. For purposes of this subdivision, "data center" means a facility whose primary services are the storage, management, and processing of digital data and is used to house (i) computer and network systems, including associated components such as servers, network equipment and appliances, telecommunications, and data storage systems; (ii) systems for monitoring and managing infrastructure performance; (iii) equipment used for the transformation, transmission, distribution, or management of at least one megawatt of capacity of electrical power and cooling, including substations, uninterruptible power supply systems, all electrical plant equipment, and associated air handlers; (iv) Internet-related equipment and services; (v) data communications connections; (vi) environmental controls; (vii) fire protection systems; and (viii) security systems and services;

44. Motor vehicles (i) owned by persons who serve as uniformed members of the Virginia Defense Force pursuant to Article 4.2 (§ 44-54.4 et seq.) of Chapter 1 of Title 44 or (ii) leased by persons

who serve as uniformed members of the Virginia Defense Force pursuant to Article 4.2 (§ 44-54.4 et seq.) of Chapter 1 of Title 44 if the person is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. One motor vehicle that is regularly used by a uniformed member of the Virginia Defense Force to respond to his official duties may be specially classified under this section. In order to qualify for such classification, any person who applies for such classification shall identify the vehicle for which the classification is sought and shall furnish to the commissioner of the revenue or other assessing officer a certification from the Adjutant General of the Department of Military Affairs under § 44-11. That certification shall state that (a) the applicant is a uniformed member of the Virginia Defense Force who regularly uses a motor vehicle to respond to his official duties, and (b) the vehicle for which the classification is sought is the vehicle that is regularly used for that purpose. The certification shall be submitted by January 31 of each year to the commissioner of the revenue or other assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on the part of the member, to accept a certification after the January 31 deadline;

45. If a locality has adopted an ordinance pursuant to subsection D of § 58.1-3703, tangible personal property of a business that qualifies under such ordinance for the first two tax years in which the business is subject to tax upon its personal property pursuant to this chapter. If a locality has not adopted such ordinance, this classification shall apply to the tangible personal property for such first two tax years of a business that otherwise meets the requirements of subsection D of § 58.1-3703;

46. Miscellaneous and incidental tangible personal property employed in a trade or business that is not classified as machinery and tools pursuant to Article 2 (§ 58.1-3507 et seq.), merchants' capital pursuant to Article 3 (§ 58.1-3509 et seq.), or short-term rental property pursuant to Article 3.1 (§ 58.1-3510.4 et seq.), and has an original cost of less than \$500. A county, city, or town shall allow a taxpayer to provide an aggregate estimate of the total cost of all such property owned by the taxpayer that qualifies under this subdivision, in lieu of a specific, itemized list; and

47. Commercial fishing vessels and property permanently attached to such vessels.

B. The governing body of any county, city or town may levy a tax on the property enumerated in subsection A at different rates from the tax levied on other tangible personal property. The rates of tax and the rates of assessment shall (i) for purposes of subdivisions A 1, 2, 3, 4, 5, 6, 8, 11 through 20, 22 through 24, and 26 through 47, not exceed that applicable to the general class of tangible personal property, (ii) for purposes of subdivisions A 7, 9, 21, and 25, not exceed that applicable to machinery and tools, and (iii) for purposes of subdivision A 10, equal that applicable to real property. If an item of personal property is included in multiple classifications under subsection A, then the rate of tax shall be the lowest rate assigned to such classifications.

C. Notwithstanding any other provision of this section, for any qualifying vehicle, as such term is defined in § 58.1-3523, (i) included in any separate class of property in subsection A and (ii) assessed for tangible personal property taxes by a county, city, or town receiving a payment from the Commonwealth under Chapter 35.1 (§ 58.1-3523 et seq.) for providing tangible personal property tax relief, the county, city, or town may levy the tangible personal property tax on such qualifying vehicle at a rate not to exceed the rates of tax and rates of assessment required under such chapter.

Code 1950, §§ 58-829.2:1, 58-829.3, 58-829.5 to 58-829.9, 58-831.01; 1960, c. 418; 1970, c. 655; 1976, c. 567; 1978, c. 155; 1979, cc. 351, 576; 1980, c. 412; 1981, cc. 236, 445; 1982, c. 633; 1984, c. 675; 1985, c. 220; 1986, c. 195; 1988, c. 822; 1989, cc. 80, 694; 1990, cc. 677, 693; 1991, cc. 247, 330, 478; 1992, cc. 642, 680; 1993, c. 100; 1994, cc. 171, 221, 266, 631; 1995, c. 142; 1996, cc. 537, 603, 605; 1997, cc. 244, 250, 433, 457; 1999, cc. 289, 358; 2000, cc. 409, 413, 441, 442, 604; 2001, cc. 41, 447; 2002, cc. 6, 63, 148, 337; 2003, cc. 657, 670; 2004, cc. 4, 556, 591; 2004, Sp. Sess. I, c. 1; 2005, cc. 271, 325, 357; 2006, cc. 200, 231, 400; 2007, cc. 88, 322, 609; 2008, cc. 26, 94, 143; 2009, cc. 40, 44; 2010, cc. 264, 849; 2012, cc. 97, 288; 2013, cc. 39, 271, 287, 393, 652; 2014, cc. 50, 409; 2015, cc. 487, 502, 503, 593, 615; 2016, c. 483; 2017, cc. 116, 447; 2018, cc. 28, 292.

The chapters of the acts of assembly referenced in the historical citation at the end of this section may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.



COUNTY OF FREDERICK

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MEMORANDUM

TO: Code & Ordinance Committee
Finance Committee

FROM: Roderick B. Williams
County Attorney

DATE: February 7, 2019

RE: Amendments to Frederick County Code, Chapter 155 (Taxation), Article III (Senior Citizens and Disabled Persons Exemption and Deferral), to adjust amounts to account for inflation since the amounts were last established.

A Board member requested consideration of revisions to the County Code provisions governing the program for exemption from/deferral of real property taxes senior citizens and disabled persons. A draft is attached. The revisions would adjust the different income and asset limits for program eligibility, to account for inflation since the amounts were last established, in 2003. The revisions would also provide for the amounts to be adjusted automatically each year going forward, based upon changes in the Consumer Price Index. Finally, the revisions clarify that relief under the program is limited to the taxes on the dwelling and not more than one acre of land upon which the dwelling is situated. A copy of the state enabling legislation for the program, Code of Virginia, Title 58.1, Chapter 32, Article 2, is also attached for reference. A recommendation to the Board from each Committee would be appropriate.

Attachments



ORDINANCE _____, 2019

The Board of Supervisors of Frederick County, Virginia hereby ordains that Sections 155-18 (Qualifications for Exemption), 155-20 (Calculation of amount of exemption), and 155-20.1 (Deferral) of Article III (Senior Citizens and Disabled Persons Exemption and Deferral) of Chapter 155 (Taxation) of the Code of Frederick County, Virginia be, and the same hereby are, amended by enacting amended Sections 155-18 (Qualifications for Exemption), 155-20 (Calculation of amount of exemption), and 155-20.1 (Deferral) of Article III (Senior Citizens and Disabled Persons Exemption and Deferral) of Chapter 155 (Taxation) of the Code of Frederick County, and that Section 155-22.01 (Adjustments in amounts so that inflation will not result in disqualification from program) of Article III (Senior Citizens and Disabled Persons Exemption and Deferral) of Chapter 155 (Taxation) of the Code of Frederick County, Virginia be, and the same hereby is, enacted, all as follows (deletions shown in ~~bold strikethrough~~ and additions shown in **bold underline**):

CHAPTER 155 TAXATION

Article III Senior Citizens and Disabled Persons Exemption and Deferral

§158-16 Definitions and word usage.

[No change proposed to § 158-16 – shown for information purposes only]

AFFIDAVIT OR WRITTEN STATEMENT

The real estate tax exemption affidavit or written statement.

DWELLING

The sole residence of the person claiming exemption; provided, however, that the fact that a person who is otherwise qualified for tax exemption by the provisions of this article is residing in a hospital, nursing home, convalescent home or other facility for physical or mental care for an extended period of time shall not be construed to mean that the real estate for which exemption is claimed ceases to be the sole dwelling of such person during such period of other residence, so long as the real estate in question is not used by or leased to others for consideration.

EXEMPTION

The percentage exemption, allowable under the provisions of this article, from the property tax imposed by the County.

PERMANENTLY AND TOTALLY DISABLED

As applied to a person claiming an exemption under this article, a person furnishing the certification or medical affidavits required by § 155-19 of this article and who is found by the Commissioner of the Revenue to be unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of the person's life.

TAXABLE YEAR

The calendar year, from January 1 through December 31, for which such property tax exemption is claimed.

§ 155-17 Purpose.

[No change proposed to § 158-17 – shown for information purposes only]

It is hereby declared to be the purpose of this article to provide real estate tax exemptions or deferrals for qualified property owners who are not less than 65 years of age or permanently and totally disabled and who are otherwise eligible according to the terms of this article. Pursuant to the authority of § 58.1-3210 et seq. of the Code of Virginia, the County finds and declares that persons qualifying for exemption hereunder are bearing an extraordinary real estate tax burden in relation to their income and financial worth.

§ 155-18 Qualifications for exemption.

Exemptions pursuant to this article shall be granted to persons and for property complying with the following provisions:

- A. The title to the property for which exemption is claimed is held or partially held i) by the eligible person alone or in conjunction with his spouse as tenant or tenants for life or joint lives, ii) in a revocable inter vivos trust over which the eligible person or the eligible person and his spouse hold the power of revocation, or iii) in an irrevocable trust under which an eligible person alone or in conjunction with his spouse possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support. An interest held under a leasehold or term of years does not qualify for relief under the provisions of this article.
- B. The dwelling for which the exemption is claimed is occupied as the sole dwelling of such claimant or claimants.
- C. If the dwelling for which the exemption is claimed is a mobile home, the dwelling must be a structure subject to federal regulation, which is transportable in one or more sections; is eight body feet or more in width and 40 body feet or more in

length in the traveling mode, or is 320 or more square feet when erected on site; is built on a permanent chassis; is designed to be used as a single-family dwelling, with or without a permanent foundation, when connected to the required utilities; and includes the plumbing, heating, air-conditioning, and electrical systems contained in the structure.

- D. The person claiming such exemption is 65 years of age or older or permanently and totally disabled as of December 31 of the year immediately preceding the taxable year for which the exemption is claimed.
- E. Gross combined income.
- (1) The gross combined income from all sources of such claimant owner or owners of such dwelling living therein, of their relatives living in such dwelling, and of each nonrelative who is not the bona fide tenant or bona fide paid caregiver of an owner living in the dwelling, for the immediately preceding calendar year does not exceed the sum of ~~\$50,000~~ **\$68,050**, regardless of whether an income tax return was filed or was required to be filed, provided that the first ~~\$7,500~~ **\$10,207** of any income received by any claimant owner as permanent disability compensation shall not be included in such total, and provided that the first ~~\$8,500~~ **\$11,568** of income of each relative, other than the spouse of such claimant owner or owners, who is living in such dwelling, and of each nonrelative, who is living in such dwelling and who is not the bona fide tenant or bona fide paid caregiver of an owner living in the dwelling, shall not be included in such total.
- (2) Such gross combined income of the claimant owner or owners shall not include life insurance proceeds, **nor shall it include** proceeds from borrowing or other debt, **or required minimum distributions from qualified retirement plans.**
- F. The net combined financial worth of such claimant owner or owners, of their relatives living in such dwelling, and of each nonrelative who is not the bona fide tenant or bona fide paid caregiver of an owner living in the dwelling, as of December 31 of the year immediately preceding the taxable year for which the exemption is claimed, does not exceed ~~\$150,000~~ **\$204,150**. "Net combined financial worth" shall include the value of all assets, including equitable interests, exclusive of the fair market value of the dwelling for which exemption is claimed and of the land not exceeding one acre upon which it is situated. Furniture, fixtures and appliances in such exempt residence shall also be excluded from the net worth calculation, provided that they are normal and reasonable to the use and maintenance of the property as the residence of the claimant owner or owners. Net worth is computed by subtracting liabilities from assets.
- G. If an owner qualifies for an exemption, and if the owner can prove by clear and convincing evidence that his physical or mental health has deteriorated to the point that the only alternative to permanently residing in a hospital, nursing home, convalescent home or other facility for physical or mental care is to have a person move in and provide care for the owner, and if a person does then move

in for that purpose, then none of the income of that person or of that person's spouse shall be counted towards the income limit, provided the owner of the residence has not transferred assets in excess of ~~\$10,000~~ **\$13,610** without adequate consideration within a three-year period prior to or after that person moves into such residence.

§ 155-19 Application for exemption; investigation of affidavit or written statement.

[No change proposed to § 158-19 – shown for information purposes only]

- A. Annually and not later than April 1 of each taxable year, every person claiming an exemption under this article shall file a real estate tax exemption affidavit or written statement with the Commissioner of the Revenue of the County. The date for filing such an affidavit or written statement by an applicant may be extended by the Commissioner of the Revenue to July 1 of a taxable year in a hardship case in which the Commissioner of the Revenue determines that the applicant was unable to file by April 1 of the particular taxable year because of illness of the applicant or confinement of the applicant in a nursing home, hospital or other medical facility or institution, provided that such real estate tax exemption affidavit or written statement is accompanied by a sworn affidavit of one medical doctor licensed to practice medicine in the commonwealth.
- B. The affidavit or written statement shall set forth the names of the claimant owner or owners, of their relatives living in such dwelling, and of each nonrelative who is not the bona fide tenant or bona fide paid caregiver of an owner living in the dwelling for which exemption is claimed and the total combined net worth and combined income of such persons as defined in this article. The form of such affidavit or written statement shall be determined by the Commissioner of the Revenue and shall contain such other information as may be required adequately to determine compliance with the provisions of § 155-18 of this article. The affidavit or written statement of any person less than 65 years of age who is claiming an exemption under this article shall be accompanied by a certification from the Social Security Administration, the Department of Veterans Affairs, or the Railroad Retirement Board or, if such person is not eligible for certification by any of these agencies, a sworn affidavit from two medical doctors licensed to practice medicine in the commonwealth or are military officers on active duty who practice medicine with the United States Armed Forces, to the effect that the applicant is permanently and totally disabled as defined in § 155-16 of this article. The affidavit of at least one of the doctors shall be based upon a physical examination of the person by such doctor. The affidavit of one of the doctors may be based upon medical information contained in the records of the Civil Service Commission which is relevant to the standards for determining permanent and total disability. In addition, the Commissioner of the Revenue may make such further inquiry of persons seeking to claim exemption requiring answers under oath and the production of certified tax returns, as may be deemed reasonably necessary, to determine eligibility for an exemption.

C. The Commissioner of the Revenue, after audit and investigation of such affidavits or written statements, shall certify a list of the persons and property qualifying for exemption and the amount thereof to the County Treasurer, who shall forthwith deduct the amounts of such exemption from the real estate tax chargeable for the taxable year to such persons and property.

§ 155-20 Calculation of amount of exemption.

The amount of the exemption granted pursuant to this article shall be a percentage of the real estate tax assessed for the applicable taxable year in accordance with the following scale:

Total Combined Income	Percentage of Exemption
\$0 to \$20,000 <u>\$27,220.00</u>	100%
\$20,001 <u>\$27,220.01</u> to \$25,000 <u>\$34,025.00</u>	60%
\$25,001 <u>\$34,025.01</u> to \$30,000 <u>\$40,830.00</u>	35%
\$30,001 <u>\$40,830.01</u> to \$50,000 <u>\$68,050.00</u>	10%

The exemption shall be calculated, as provided herein, based upon the taxes otherwise due for the dwelling and up to one acre of land upon which it is situated.

§ 155-20.1 Deferral.

A. For purposes of this section:

"Nonqualified transfer" means a transfer in ownership of the real estate by gift or otherwise not for bona fide consideration, other than (i) a transfer by the qualified owner to a spouse, including without limitation a transfer creating a tenancy for life or joint lives; (ii) a transfer by the qualified owner or the qualified owner and his spouse to a revocable inter vivos trust over which the qualified owner, or the qualified owner and his spouse, hold the power of revocation; or (iii) a transfer to an irrevocable trust under which a qualified owner alone or in conjunction with his spouse possesses a life estate or an estate for joint lives, or enjoys a continuing right of use or support.

"Qualified owner" means the owner of the real property who qualifies for a tax deferral by county, city, or town ordinance.

B. Any person who would otherwise be eligible for an exemption under this article but who, on account of his or her total combined income being in excess of ~~\$20,000~~ \$27,220 but not greater than ~~\$50,000~~ \$68,050, is only eligible for a partial exemption may request deferral of the remainder of the real estate tax

due. In the event of a deferral of real estate taxes hereunder, the accumulated amount of taxes deferred shall be paid to the County by the vendor ~~of the dwelling upon the sale of the dwelling, or from the estate of the decedent within one year after the death of the last owner thereof who qualifies for tax deferral by the provisions of this section, transferor, executor, or administrator: (i) upon the sale of the real estate; (ii) upon a nonqualified transfer of the real estate; or (iii) from the estate of the decedent within one year after the death of the last qualified owner thereof.~~ Such deferred real estate taxes shall be paid without penalty but shall accrue interest at the rate of 8% per annum on any amount so deferred, and such taxes and interest shall constitute a lien upon the said real estate as if it had been assessed without regard to the deferral permitted by this article. Any such lien shall, to the extent that it exceeds in the aggregate 10% of the price for which such real estate may be sold, be inferior to all other liens of record.

§ 155-21 Changes in status.

[No change proposed to § 158-21 – shown for information purposes only]

Changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which the affidavit or written statement is filed and having the effect of violating or exceeding the limitations and conditions of § 155-18 of this article shall nullify any exemption or deferral for the then current taxable year and for the taxable year immediately following, provided that a change in income shall only operate to decrease the percentage of exemption or deferral previously determined by the Commissioner of the Revenue pursuant to § 155-20 of this article to the extent that the income amount exceeds the relevant range for a percentage of exemption or deferral set out in §§ 155-20 and 155-20.1 of this article.

§ 155-22 Filing false claims.

[No change proposed to § 158-22 – shown for information purposes only]

It shall be unlawful for any person to falsely claim an exemption or deferral under this article.

§ 155-22.01 Adjustments in amounts so that inflation will not result in disqualification from program.

- A. Not later than January 1 of 2020, and of each subsequent year, the Commissioner of the Revenue shall, with respect to tax years subsequent to 2019, prescribe income and asset amounts for this article, which amounts shall apply in lieu of the amounts contained in this article.**
- B. Any adjustment prescribed by subsection A is the percentage (if any) by which (i) the most recent available Consumer Price Index for All Urban Consumers (CPI-U), as published by the Bureau of Labor Statistics of the United States Department of Labor, exceeds (ii) the CPI-U for December 2018.**

C. For any adjustment provided for by subsection A, such adjustment shall be rounded to the nearest whole dollar.

Enacted this _____ day of _____, 2019.

Charles S. DeHaven, Jr., Chairman	_____	Gary A. Lofton	_____
J. Douglas McCarthy	_____	Robert W. Wells	_____
Blaine P. Dunn	_____	Shannon G. Trout	_____
Judith McCann-Slaughter	_____		

Kris C. Tierney
Clerk, Board of Supervisors
County of Frederick, Virginia

Article 2. Exemptions for Elderly and Handicapped

§ 58.1-3210. Exemption or deferral of taxes on property of certain elderly and handicapped persons.

A. The governing body of any county, city or town may, by ordinance, provide for the exemption from, deferral of, or a combination program of exemptions from and deferrals of taxation of real estate and manufactured homes as defined in § 36-85.3, or any portion thereof, and upon such conditions and in such amount as the ordinance may prescribe. Such real estate shall be owned by, and be occupied as the sole dwelling of anyone at least 65 years of age or if provided in the ordinance, anyone found to be permanently and totally disabled as defined in § 58.1-3217. Such ordinance may provide for the exemption from or deferral of that portion of the tax which represents the increase in tax liability since the year such taxpayer reached the age of 65 or became disabled, or the year such ordinance became effective, whichever is later. A dwelling jointly held by a husband and wife, with no other joint owners, may qualify if either spouse is 65 or over or is permanently and totally disabled, and the proration of the exemption or deferral under § 58.1-3211.1 shall not apply for such dwelling.

B. For purposes of this section, "eligible person" means a person who is at least age 65 or, if provided in the ordinance pursuant to subsection A, permanently and totally disabled. Under subsection A, real property owned and occupied as the sole dwelling of an eligible person includes real property (i) held by the eligible person alone or in conjunction with his spouse as tenant or tenants for life or joint lives, (ii) held in a revocable inter vivos trust over which the eligible person or the eligible person and his spouse hold the power of revocation, or (iii) held in an irrevocable trust under which an eligible person alone or in conjunction with his spouse possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support. The term "eligible person" does not include any interest held under a leasehold or term of years.

C. For purposes of this article, any reference to real estate shall include manufactured homes.

Code 1950, § 58-760.1; 1971, Ex. Sess., c. 169; 1972, cc. 315, 616; 1973, c. 496; 1974, c. 427; 1976, c. 543; 1977, cc. 48, 453, 456; 1978, cc. 774, 776, 777, 780, 788, 790; 1979, cc. 543, 544, 545, 563; 1980, cc. 656, 666, 673; 1981, c. 434; 1982, cc. 123, 457; 1984, cc. 267, 675; 1993, c. 911; 2007, c. 357; 2014, c. 767.

§ 58.1-3211. Repealed.

Repealed by Acts 2011, cc. 438 and 496, cl. 4, effective March 24, 2011, and applicable to tax years beginning on or after January 1, 2011.

§ 58.1-3211.1. Prorated tax exemption or deferral of tax.

A. The governing body of the county, city, or town may, by ordinance, also provide for an exemption from or deferral of (or combination program thereof) real estate taxes for dwellings jointly held by two or more individuals not all of whom are at least age 65 or (if provided in the ordinance) permanently and totally disabled, provided that the dwelling is occupied as the sole dwelling by all such joint owners.

The tax exemption or deferral for the dwelling that otherwise would have been provided under

the local ordinance shall be prorated by multiplying the amount of the exemption or deferral by a fraction that has as a numerator the percentage of ownership interest in the dwelling held by all such joint owners who are at least age 65 or (if provided in the ordinance) permanently and totally disabled, and as a denominator, 100%. As a condition of eligibility for such tax exemption or deferral, the joint owners of the dwelling shall be required to furnish to the relevant local officer sufficient evidence of each joint owner's ownership interest in the dwelling.

B. For purposes of this subsection, "eligible person" means a person who is at least age 65 or, if provided in the ordinance pursuant to subsection A, permanently and totally disabled. For purposes of the tax exemption pursuant to subsection A, real property that is a dwelling jointly held by two or more individuals includes real property (i) held by an eligible person in conjunction with one or more other people as tenant or tenants for life or joint lives, (ii) held in a revocable inter vivos trust over which an eligible person with one or more other people hold the power of revocation, or (iii) held in an irrevocable trust under which an eligible person in conjunction with one or more other people possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support. The term "eligible person" does not include any interest held under a leasehold or term of years.

C. The provisions of this section shall not apply to dwellings jointly held by a husband and wife, with no other joint owners.

D. Nothing in this section shall be interpreted or construed to provide for an exemption from or deferral of tax for any dwelling jointly held by nonindividuals.

2007, c. 357;2008, cc. 298, 695;2011, cc. 438, 496;2014, c. 767.

§ 58.1-3212. Local restrictions and exemptions.

Pursuant to Article X, Section 6 (b) of the Constitution of Virginia, the General Assembly hereby authorizes the governing body of a county, city or town to establish by ordinance net financial worth or annual income limitations as a condition of eligibility for any exemption or deferral of tax allowed pursuant to this article. If the governing body establishes an annual income limitation, the computation of annual income shall be based on adding together the income received during the preceding calendar year, without regard to whether a tax return is actually filed, by (i) owners of the dwelling who use it as their principal residence, (ii) owners' relatives who live in the dwelling, except for those relatives living in the dwelling and providing bona fide caregiving services to the owner whether such relatives are compensated or not, and (iii) at the option of each locality, nonrelatives of the owner who live in the dwelling except for bona fide tenants or bona fide caregivers of the owner, whether compensated or not. If the governing body establishes a net financial worth limitation, net financial worth shall be based on adding together the net financial worth, including the present value of equitable interests, as of December 31 of the immediately preceding calendar year, of the owners, and of the spouse of any owner, of the dwelling.

Nothing in this section shall be construed or interpreted as to preclude or prohibit the governing body of a county, city or town from excluding certain sources of income, or a portion of the same, for purposes of its annual income limitation or excluding certain assets, or a portion of the same, for purposes of its net financial worth limitation.

Any county, city, or town that pursuant to this article provides for the exemption from, deferral of, or a combination program of exemptions from and deferrals of real property taxes may

exempt or defer the real property taxes of the qualifying dwelling and the land, not exceeding ten acres, upon which it is situated.

No local ordinance shall require that a citizen reside in the jurisdiction for a designated period of time as a condition for qualifying for any real estate tax exemption or deferral program established pursuant to § 58.1-3210.

Code 1950, § 58-760.1; 1971, Ex. Sess., c. 169; 1972, cc. 315, 616; 1973, c. 496; 1974, c. 427; 1976, c. 543; 1977, cc. 48, 453, 456; 1978, cc. 774, 776, 777, 780, 788, 790; 1979, cc. 543, 544, 545, 563; 1980, cc. 656, 666, 673; 1981, c. 434; 1982, cc. 123, 457; 1984, cc. 267, 675; 1989, c. 568; 2011, cc. 438, 496; 2012, c. 299; 2014, c. 767.

§ 58.1-3213. Application for exemption.

A. The person claiming such exemption shall file annually with the commissioner of the revenue of the county, city or town assessing officer or such other officer as may be designated by the governing body in which such dwelling lies, on forms to be supplied by the county, city or town concerned, an affidavit or written statement setting forth (i) the names of the related persons occupying such real estate and (ii) that the total combined net worth including equitable interests and the combined income from all sources, of the persons specified in § 58.1-3212, does not exceed the limits, if any, prescribed in the local ordinance.

B. In lieu of the annual affidavit or written statement filing requirement, a county, city or town may prescribe by ordinance for the filing of the affidavit or written statement on a three-year cycle with an annual certification by the taxpayer that no information contained on the last preceding affidavit or written statement filed has changed to violate the limitations and conditions provided herein.

C. Notwithstanding the provisions of subsections A, B, and E, any county, city or town may, by local ordinance, prescribe the content of the affidavit or written statement described in subsection A, subject to the requirements established in §§ 58.1-3210, 58.1-3211.1, and 58.1-3212, and the local ordinance; the frequency with which an affidavit, written statement or certification as described in subsection B of this section must be filed; and a procedure for late filing of affidavits or written statements.

D. If such person is under 65 years of age, such form shall have attached thereto a certification by the Social Security Administration, the Department of Veterans Affairs or the Railroad Retirement Board, or if such person is not eligible for certification by any of these agencies, a sworn affidavit by two medical doctors who are either licensed to practice medicine in the Commonwealth or are military officers on active duty who practice medicine with the United States Armed Forces, to the effect that the person is permanently and totally disabled, as defined in § 58.1-3217; however, a certification pursuant to 42 U.S.C. § 423 (d) by the Social Security Administration so long as the person remains eligible for such social security benefits shall be deemed to satisfy such definition in § 58.1-3217. The affidavit of at least one of the doctors shall be based upon a physical examination of the person by such doctor. The affidavit of one of the doctors may be based upon medical information contained in the records of the Civil Service Commission which is relevant to the standards for determining permanent and total disability as defined in § 58.1-3217.

E. Such affidavit, written statement or certification shall be filed after January 1 of each year, but before April 1, or such later date as may be fixed by ordinance. Such ordinance may include a

procedure for late filing by first-time applicants or for hardship cases.

F. The commissioner of the revenue or town assessing officer or another officer designated by the governing body of the county, city or town shall also make any other reasonably necessary inquiry of persons seeking such exemption, requiring answers under oath, to determine qualifications as specified herein, including qualification as permanently and totally disabled as defined in § 58.1-3217 and qualification for the exclusion of life insurance benefits paid upon the death of an owner of a dwelling, or as specified by county, city or town ordinance. The local governing body may, in addition, require the production of certified tax returns to establish the income or financial worth of any applicant for tax relief or deferral.

Code 1950, § 58-760.1; 1971, Ex. Sess., c. 169; 1972, cc. 315, 616; 1973, c. 496; 1974, c. 427; 1976, c. 543; 1977, cc. 48, 453, 456; 1978, cc. 774, 776, 777, 780, 788, 790; 1979, cc. 543, 544, 545, 563; 1980, cc. 656, 666, 673; 1981, c. 434; 1982, cc. 123, 457; 1984, cc. 267, 675; 1986, c. 214; 1988, c. 334; 1990, c. 158; 1991, c. 286; 1996, c. 480; 1997, c. 710; 2007, c. 357; 2011, cc. 438, 496.

§ 58.1-3213.1. Notice of local real estate tax exemption or deferral program for the elderly and handicapped.

The treasurer of any county, city or town shall enclose written notice, in each real estate tax bill, of the terms and conditions of any local real estate tax exemption or deferral program established in the jurisdiction pursuant to § 58.1-3210. The treasurer shall also employ any other reasonable means necessary to notify residents of the county, city or town about the terms and conditions of the real estate tax exemption or deferral program for elderly and handicapped residents of the county, city or town.

1989, c. 568.

§ 58.1-3214. Absence from residence.

The fact that persons who are otherwise qualified for tax exemption or deferral by an ordinance promulgated pursuant to this article are residing in hospitals, nursing homes, convalescent homes or other facilities for physical or mental health care for extended periods of time shall not be construed to mean that the real estate for which tax exemption or deferral is sought does not continue to be the sole dwelling of such persons during such extended periods of other residence so long as such real estate is not used by or leased to others for consideration.

Code 1950, § 58-760.1; 1971, Ex. Sess., c. 169; 1972, cc. 315, 616; 1973, c. 496; 1974, c. 427; 1976, c. 543; 1977, cc. 48, 453, 456; 1978, cc. 774, 776, 777, 780, 788, 790; 1979, cc. 543, 544, 545, 563; 1980, cc. 656, 666, 673; 1981, c. 434; 1982, cc. 123, 457; 1984, cc. 267, 675; 2012, cc. 476, 507.

§ 58.1-3215. Effective date; change in circumstances.

A. An exemption or deferral enacted pursuant to § 58.1-3210 or 58.1-3211.1 may be granted for any year following the date that the qualifying individual occupying such dwelling and owning title or partial title thereto reaches the age of 65 years or for any year following the date the disability occurred. Changes in income, financial worth, ownership of property or other factors occurring during the taxable year for which an affidavit is filed and having the effect of exceeding or violating the limitations and conditions provided by county, city or town ordinance shall nullify any exemption or deferral for the remainder of the current taxable year and the taxable year immediately following. However, any locality may by ordinance provide a prorated exemption or deferral for the portion of the taxable year during which the taxpayer qualified for such exemption or deferral.

B. An ordinance enacted pursuant to this article may provide that a change in ownership to a spouse or a nonqualifying individual, when such change resulted solely from the death of the qualifying individual, or a sale of such property shall result in a prorated exemption or deferral for the then current taxable year. The proceeds of the sale which would result in the prorated exemption or deferral shall not be included in the computation of net worth or income as provided in subsection A. Such prorated portion shall be determined by multiplying the amount of the exemption or deferral by a fraction wherein the number of complete months of the year such property was properly eligible for such exemption or deferral is the numerator and the number 12 is the denominator.

C. An ordinance enacted pursuant to this article may provide that an individual who does not qualify for the exemption or deferral under this article based upon the previous year's income limitations and financial worth limitations, may nonetheless qualify for the current year by filing an affidavit that clearly shows a substantial change of circumstances, that was not volitional on the part of the individual to become eligible for the exemption or deferral, and will result in income and financial worth levels that are within the limitations of the ordinance. The ordinance may impose additional conditions and require other information under this subsection. The locality may prorate the exemption or deferral from the date the affidavit is submitted or any other date.

Any exemption or deferral under this subsection must be conditioned upon the individual filing another affidavit after the end of the year in which the exemption or deferral was granted, within a period of time specified by the locality, showing that the actual income and financial worth levels were within the limitations set by the ordinance. If the actual income and financial worth levels exceeded the limitations any exemption or deferral shall be nullified for the current taxable year and the taxable year immediately following.

Code 1950, § 58-760.1; 1971, Ex. Sess., c. 169; 1972, cc. 315, 616; 1973, c. 496; 1974, c. 427; 1976, c. 543; 1977, cc. 48, 453, 456; 1978, cc. 774, 776, 777, 780, 788, 790; 1979, cc. 543, 544, 545, 563; 1980, cc. 656, 666, 673; 1981, c. 434; 1982, cc. 123, 457; 1984, cc. 267, 675; 1987, cc. 525, 534; 1989, c. 40; 2007, c. 357; 2008, c. 208; 2011, cc. 438, 496.

§ 58.1-3216. Deferral programs; taxes to be lien on property.

A. For purposes of this section:

"Nonqualified transfer" means a transfer in ownership of the real estate by gift or otherwise not for bona fide consideration, other than (i) a transfer by the qualified owner to a spouse, including without limitation a transfer creating a tenancy for life or joint lives; (ii) a transfer by the qualified owner or the qualified owner and his spouse to a revocable inter vivos trust over which the qualified owner, or the qualified owner and his spouse, hold the power of revocation; or (iii) a transfer to an irrevocable trust under which a qualified owner alone or in conjunction with his spouse possesses a life estate or an estate for joint lives, or enjoys a continuing right of use or support.

"Qualified owner" means the owner of the real property who qualifies for a tax deferral by county, city, or town ordinance.

B. In the event of a deferral of real estate taxes granted by ordinance, the accumulated amount of taxes deferred shall be paid to the county, city, or town concerned by the vendor, transferor, executor, or administrator: (i) upon the sale of the real estate; (ii) upon a nonqualified transfer of

the real estate; or (iii) from the estate of the decedent within one year after the death of the last qualified owner thereof. Such deferred real estate taxes shall be paid without penalty, except that any ordinance establishing a combined program of exemptions and deferrals, or deferrals only, may provide for interest not to exceed eight percent per year on any amount so deferred, and such taxes and interest, if applicable, shall constitute a lien upon the said real estate as if it had been assessed without regard to the deferral permitted by this article. Any such lien shall, to the extent that it exceeds in the aggregate 10 percent of the price for which such real estate may be sold, be inferior to all other liens of record.

Code 1950, § 58-760.1; 1971, Ex. Sess., c. 169; 1972, cc. 315, 616; 1973, c. 496; 1974, c. 427; 1976, c. 543; 1977, cc. 48, 453, 456; 1978, cc. 774, 776, 777, 780, 788, 790; 1979, cc. 543, 544, 545, 563; 1980, cc. 656, 666, 673; 1981, c. 434; 1982, cc. 123, 457; 1984, cc. 267, 675; 2018, c. [291](#).

§ 58.1-3217. Permanently and totally disabled defined.

For purposes of this article, the term "permanently and totally disabled" shall mean unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.

Code 1950, § 58-760.1; 1971, Ex. Sess., c. 169; 1972, cc. 315, 616; 1973, c. 496; 1974, c. 427; 1976, c. 543; 1977, cc. 48, 453, 456; 1978, cc. 774, 776, 777, 780, 788, 790; 1979, cc. 543, 544, 545, 563; 1980, cc. 656, 666, 673; 1981, c. 434; 1982, cc. 123, 457; 1984, cc. 267, 675.

§ 58.1-3218. Repealed.

Repealed by Acts 2011, cc. [438](#) and [496](#), cl. 4, effective March 24, 2011, and applicable to tax years beginning on or after January 1, 2011.

E

HUMAN RESOURCES COMMITTEE REPORT to the BOARD OF SUPERVISORS
Friday, February 8, 2019
9:00 a.m.
107 NORTH KENT STREET, WINCHESTER, VIRGINIA

A Human Resources Committee meeting was held in the First Floor Conference Room at 107 North Kent Street on Friday, February 8, 2019 at 9:00 a.m.

ATTENDEES:

Committee Members Present: Blaine Dunn, Chairman; Don Butler; Beth Lewin; Dorrie Wells; Robert (Bob) Wells; and Doug McCarthy

Non-voting liaisons: None

Staff present: Michael Marciano, Human Resources Director; Rod Williams, County Attorney; Cheryl Shiffler, Finance Director; Sharon Kibler, Assistant Finance Director; Kris Tierney, County Administrator; Jay Tibbs, Deputy County Administrator; C. William Orndoff, Jr., Treasurer; Dennis Linaburg, Fire Chief; Larry Oliver, Deputy Fire Chief; and Melissa (Missi) Neal, Fire & Rescue Administrative Assistant.

Others present: Josh Janney, *The Winchester Star*.

ITEMS REQUIRING ACTION BY BOARD OF SUPERVISORS:

1. The Finance Department is requesting a new position in the FY 2019/2020 budget; Purchasing Manager; at a grade 10. The committee unanimously recommends approval.
2. The Fire and Rescue Department is requesting a new position in the FY 2019/2020 budget; Assistant Chief; at a Range 12. The committee unanimously recommends approval.
3. The Fire & Rescue Department is requesting reclassification of the ranges for a Battalion Chief (from Range 9 to Range 10) and a Deputy Chief (from Range 10 to 11). The committee recommends approval.
4. The Fire & Rescue Department is requesting approval for changes to its Career Development Program. The committee recommends approval.

ITEMS FOR DISCUSSION PURPOSES ONLY

1. The Human Resources Committee began discussing the current Employee of the Month and Year processes. Due to time constraints, this topic will be taken up again at our next meeting.

Respectfully submitted,

HUMAN RESOURCES COMMITTEE

Blaine Dunn, Chairman
Don Butler
Beth Lewin
Doug McCarthy
Dorrie Wells
Robert (Bob) Wells

By Michael J. Marciano
Michael Marciano, Human Resources Director

F



COUNTY OF FREDERICK

Roderick B. Williams
County Attorney

540/722-8383
Fax 540/667-0370
E-mail rwillia@fcva.us

MEMORANDUM

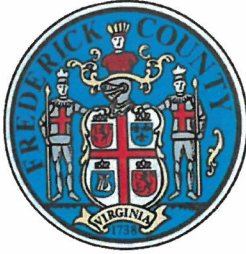
TO: Frederick County Board of Supervisors
CC: Kris Tierney, County Administrator
FROM: Roderick B. Williams, County Attorney
DATE: Thursday, February 21, 2019
RE: Commissioner of Revenue Refund Requests

Attached, for the Board's review, are requests to authorize the Treasurer to credit the following entities:

1. Handy Mart, LLC – \$12,320.79
2. James Plummer – \$2,876.44
3. Toyota Lease Trust – \$3,024.75

Roderick B. Williams
County Attorney

Attachments



COUNTY OF FREDERICK

Roderick B. Williams
County Attorney

540/722-8383
Fax 540/667-0370
E-mail rwillia@fcva.us

MEMORANDUM

TO: Ellen E. Murphy, Commissioner of the Revenue
Frederick County Board of Supervisors

CC: Kris Tierney, County Administrator

FROM: Roderick B. Williams, County Attorney

DATE: February 21, 2019

RE: Refund –Handy Mart, LLC

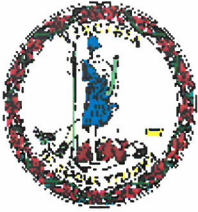
I am in receipt of the Commissioner's request, dated January 22, 2019, to authorize the Treasurer to refund Handy Mart, LLC the amount of \$12,320.79, for exoneration of business personal property taxes for 2014, 2015, 2016, 2017 and 2018. This refund resulted from an adjustment of business personal property taxes. Other adjustments include an increase in real estate taxes and continuing examination of business personal property of a different nature.

The Commissioner verified that documentation and details for this refund meet all requirements. Pursuant to the provisions of Section 58.1-3981(A) of the Code of Virginia (1950, as amended), I hereby note my consent to the proposed action. The Board of Supervisors will also need to act on the request for approval of a supplemental appropriation, as indicated in the Commissioner's memorandum.

A handwritten signature in blue ink, appearing to be "Roderick B. Williams", is written over a horizontal line.

Roderick B. Williams
County Attorney

Attachment



Frederick County, Virginia
Ellen E. Murphy
Commissioner of the Revenue
107 North Kent Street
Winchester, VA 22601
Phone 540-665-5681 Fax 540-667-6487
email: emurphy@co.frederick.va.us



JANUARY 22, 2019

TO: Rod Williams, County Attorney
Cheryl Shiffler, Finance Director
Frederick County Board of Supervisors
Kris Tierney, County Administrator

FROM: Ellen E. Murphy, Commissioner of the Revenue

RE: Exoneration – HANDY MART LLC

Please approve a refund of \$12,320.79 for exoneration of business personal property taxes for 2014 –2018 in the name of Handy Mart LLC. This refund is an adjustment of business personal property taxes for the periods shown at various locations. Other adjustments include an increase in real estate and continuing examination of business personal property of a different nature that those adjusted in this exoneration.

To comply with requirements for the Treasurer to apply this refund board action is required.

The Commissioner's staff has verified all required data and the paperwork is in the care of the Commissioner of the Revenue.

Please also approve a supplemental appropriation for the Finance Director on this request.

Exoneration is \$12,320.79.

Date: 1/22/19

Cash Register: COUNTY OF FREDERICK

Time: 10:41:58

Cashier: [REDACTED]
Customer Name: HANDY MART LLC

Total Transactions:
Customer Transactions: 32

Options: 2=Edit 4=Delete 5=View

Opt	Dept	Trans	Ticket No.	Tax Amount	Penalty/Int	Amount Paid
-	PP2014	1	00791550001	\$399.83-	\$0.00	\$399.83-
-	PP2014	2	00791560001	\$729.59-	\$0.00	\$729.59-
-	PP2014	3	00791580001	\$172.77-	\$0.00	\$172.77-
-	PP2014	4	00791590001	\$796.07-	\$0.00	\$796.07-
-	PP2014	5	00791600001	\$736.87-	\$0.00	\$736.87-
-	PP2015	6	00842030001	\$399.83-	\$0.00	\$399.83-
-	PP2015	7	00842040001	\$729.59-	\$0.00	\$729.59-
-	PP2015	8	00842060001	\$172.77-	\$0.00	\$172.77-
-	PP2015	9	00842070001	\$796.07-	\$0.00	\$796.07-
-	PP2015	10	00842080001	\$736.87-	\$0.00	\$736.87-
-	PP2015	11	00842090001	\$1,702.36-	\$0.00	\$1,702.36-
-	PP2016	12	00796110001	\$42.15-	\$0.00	\$42.15-

Multiple Pages
F3=Exit F14=Show Map#

Total Paid :
F15=Show Balance

\$12,320.79
F18=Sort-Entered

F21=CmdLine
F20=Attach

Date: 1/22/19

Cash Register: COUNTY OF FREDERICK

Time: 10:41:58

Cashier: [REDACTED]
Customer Name: HANDY MART LLC

Total Transactions:
Customer Transactions: 32

Options: 2=Edit 4=Delete 5=View

Opt	Dept	Trans	Ticket No.	Tax Amount	Penalty/Int	Amount Paid
-	PP2017	13	00239860001	\$0.01-	\$0.00	\$0.01-
-	PP2017	14	00239860002	\$0.01-	\$0.00	\$0.01-
-	PP2017	15	00239870001	\$0.01-	\$0.00	\$0.01-
-	PP2017	16	00239870002	\$0.01-	\$0.00	\$0.01-
-	PP2017	17	00239890001	\$0.03-	\$0.00	\$0.03-
-	PP2017	18	00239890002	\$0.03-	\$0.00	\$0.03-
-	PP2017	19	00239900001	\$0.01-	\$0.00	\$0.01-
-	PP2017	20	00239900002	\$0.01-	\$0.00	\$0.01-
-	PP2018	21	00247820003	\$199.92-	\$0.00	\$199.92-
-	PP2018	22	00247820004	\$199.91-	\$0.00	\$199.91-
-	PP2018	23	00247830003	\$364.79-	\$0.00	\$364.79-
-	PP2018	24	00247830004	\$364.79-	\$0.00	\$364.79-

Multiple Pages
F3=Exit F14=Show Map#

Total Paid :
F15=Show Balance

\$12,320.79
F18=Sort-Entered

F21=CmdLine
F20=Attach

Date: 1/22/19

Cash Register: COUNTY OF FREDERICK

Time: 10:41:58

Cashier: [REDACTED]
Customer Name: ~~HANDY MART LLC~~

Total Transactions:
Customer Transactions: 32

Options: 2=Edit 4=Delete 5=View

Opt	Dept	Trans	Ticket No.	Tax Amount	Penalty/Int	Amount Paid
-	PP2018	25	00247850003	\$86.39-	\$0.00	\$86.39-
-	PP2018	26	00247850004	\$86.38-	\$0.00	\$86.38-
-	PP2018	27	00247860003	\$398.04-	\$0.00	\$398.04-
-	PP2018	28	00247860004	\$398.03-	\$0.00	\$398.03-
-	PP2018	29	00247880003	\$368.44-	\$0.00	\$368.44-
-	PP2018	30	00247880004	\$736.87-	\$0.00	\$736.87-
-	PP2018	31	00247890003	\$851.18-	\$0.00	\$851.18-
-	PP2018	32	00247890004	\$851.18-	\$0.00	\$851.18-

Multiple Pages
F3=Exit F14=Show Map#

Total Paid :
F15=Show Balance

\$12,320.79
F18=Sort-Entered

F21=CmdLine
F20=Attach

Needs Board Approval



COUNTY OF FREDERICK

Roderick B. Williams
County Attorney

540/722-8383
Fax 540/667-0370
E-mail rwillia@fcva.us

MEMORANDUM

TO: Ellen E. Murphy, Commissioner of the Revenue
Frederick County Board of Supervisors

CC: Kris Tierney, County Administrator

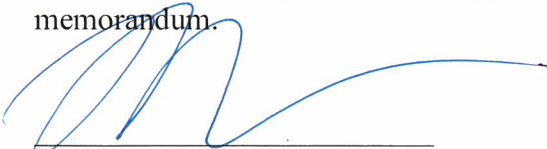
FROM: Roderick B. Williams, County Attorney

DATE: February 21, 2019

RE: Refund – James Plummer

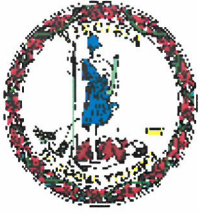
I am in receipt of the Commissioner's request, dated February 6, 2019, to authorize the Treasurer to refund James Plummer the amount of \$2,876.44, for exoneration of real estate taxes for 2016, 2017 and 2018. This refund resulted from an adjustment of real estate taxes from an appeal of structural issue.

The Commissioner verified that documentation and details for this refund meet all requirements. Pursuant to the provisions of Section 58.1-3981(A) of the Code of Virginia (1950, as amended), I hereby note my consent to the proposed action. The Board of Supervisors will also need to act on the request for approval of a supplemental appropriation, as indicated in the Commissioner's memorandum.



Roderick B. Williams
County Attorney

Attachment



Frederick County, Virginia
Ellen E. Murphy
Commissioner of the Revenue
107 North Kent Street
Winchester, VA 22601
Phone 540-665-5681 Fax 540-667-6487
email: emurphy@co.frederick.va.us



FEBRUARY 6, 2019

TO: Rod Williams, County Attorney
Cheryl Shiffler, Finance Director
Frederick County Board of Supervisors
Kris Tierney, County Administrator

FROM: Ellen E. Murphy, Commissioner of the Revenue

RE: Exoneration – JAMES PLUMMER

A handwritten signature in cursive script that reads "E. Murphy".

Please approve a refund of \$2,876.44 for reduction of real estate taxes for 2016 –2018 in the name of James Plummer. This refund is an adjustment of real estate taxes for the periods shown. Adjustment was approved upon appeal of structural issue.

To comply with requirements for the Treasurer to apply this refund board action is required.

The Commissioner's staff has verified all required data and the paperwork is in the care of the Commissioner of the Revenue.

Please also approve a supplemental appropriation for the Finance Director on this request.

Exoneration is \$2,876.44.

Date: 2/04/19

Cash Register: COUNTY OF FREDERICK

Time: 16:24:57

Cashier: [REDACTED]

Customer Name: PLUMMER JAMES

Total Transactions: 500
Customer Transactions: 6

Options: 2=Edit 4=Delete 5=View

Opt	Dept	Trans	Ticket No.	Tax Amount	Penalty/Int	Amount Paid
-	RE2016	1	00307460001	\$455.70-	\$.00	\$455.70-
-	RE2016	2	00307460002	\$455.70-	\$.00	\$455.70-
-	RE2017	3	00310160001	\$487.20-	\$.00	\$487.20-
-	RE2017	4	00310160002	\$487.20-	\$.00	\$487.20-
-	RE2018	5	00310710001	\$495.32-	\$.00	\$495.32-
-	RE2018	6	00310710002	\$495.32-	\$.00	\$495.32-

F3=Exit

F14=Show Map#

Total Paid :

\$2,876.44

F15=Show Balance

F18=Sort-Entered

F21=CmdLine

F20=Attach

* Needs Board Approval



COUNTY OF FREDERICK

Roderick B. Williams
County Attorney

540/722-8383
Fax 540/667-0370
E-mail rwillia@fcva.us

MEMORANDUM

TO: Ellen E. Murphy, Commissioner of the Revenue
Frederick County Board of Supervisors

CC: Kris Tierney, County Administrator

FROM: Roderick B. Williams, County Attorney

DATE: February 14, 2019

RE: Refund – Toyota Lease Trust

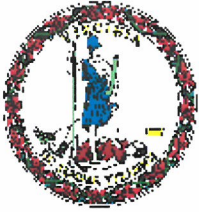
I am in receipt of the Commissioner's request, dated February 12, 2019, to authorize the Treasurer to refund Toyota Lease Trust the amount of \$3,024.75, for personal property taxes in 2017 and 2018. This refund resulted from normal proration of vehicle taxes where vehicles financed by this company were either sold or moved from this locality.

The Commissioner verified that documentation and details for this refund meet all requirements. Pursuant to the provisions of Section 58.1-3981(A) of the Code of Virginia (1950, as amended), I hereby note my consent to the proposed action. The Board of Supervisors will also need to act on the request for approval of a supplemental appropriation, as indicated in the Commissioner's memorandum.

A handwritten signature in blue ink, appearing to be "Roderick B. Williams", is written over a horizontal line.

Roderick B. Williams
County Attorney

Attachment



Frederick County, Virginia
Ellen E. Murphy
Commissioner of the Revenue
107 North Kent Street
Winchester, VA 22601
Phone 540-665-5681 Fax 540-667-6487
email: emurphy@co.frederick.va.us



FEBRUARY 12, 2019

TO: Rod Williams, County Attorney
Cheryl Shiffler, Finance Director
Frederick County Board of Supervisors
Kris Tierney, County Administrator

FROM: Ellen E. Murphy, Commissioner of the Revenue

RE: Exoneration – TOYOTA LEASE TRUST

A handwritten signature in black ink that reads "E. Murphy".

Please approve a refund of \$3,024.75 for exoneration of personal property taxes for 2017–2018 in the name of Toyota Lease Trust. This refund is proration of vehicular personal property taxes for the periods shown. Vehicles were either sold or moved out during this period and all are the result of normal proration.

To comply with requirements for the Treasurer to apply this refund board action is required.

The Commissioner's staff has verified all required data and the paperwork is in the care of the Commissioner of the Revenue.

Please also approve a supplemental appropriation for the Finance Director on this request.

Exoneration is \$3024.75.

Date: 2/11/19

Cash Register: COUNTY OF FREDERICK

Time: 08:34:49

Cashier: ██████████ Total Transactions: 574
Customer Name: TOYOTA LEASE TRUST Customer Transactions: 4

Options: 2=Edit 4=Delete 5=View

Opt	Dept	Trans	Ticket No.	Tax Amount	Penalty/Int	Amount Paid
-	PP2017	1	00595480257	\$412.78-	\$.00	\$412.78-
-	PP2017	2	00595480258	\$838.07-	\$.00	\$838.07-
-	PP2018	3	00615680199	\$886.95-	\$.00	\$886.95-
-	PP2018	4	00615680200	\$886.95-	\$.00	\$886.95-

F3=Exit **F14=Show Map#** **Total Paid :** \$3,024.75
F15=Show Balance **F18=Sort-Entered** **F21=CmdLine**
F20=Attach

* Needs Board Approval

G




Kris C. Tierney
County Administrator

540/665-6382

Fax: 540/667-0370

E-mail: ktierney@fcva.us

MEMORANDUM

TO: Board of Supervisors
FROM: Kris C. Tierney, County Administrator 
DATE: February 21, 2019
RE: Committee Appointments

Listed below are the vacancies/appointments due through April 2019. As a reminder, in order for everyone to have ample time to review applications, and so they can be included in the agenda, please remember to submit applications prior to Friday agenda preparation. Your assistance is greatly appreciated.

VACANCIES/OTHER

Extension Leadership Council

Margaret B. Douglas – Back Creek District Representative
452 Barley Lane
Winchester, VA 22602
Term Expires: 01/14/20
Four-year term

(Vacancy Due to the Passing of Mrs. Brumback.) (The Extension Leadership Council is comprised of ten members, one member from each magisterial district appointed by the Board of Supervisors and four members-at large recommended by the Virginia Tech Extension Service. Members serve a four-year term.)

Shenandoah Area Agency on Aging (SAAA)

Member-At-Large – Frederick County – SAAA Appointment

(Staff has confirmed that the Area Agency on Aging is still seeking assistance in finding a possible candidate(s) to fill the Frederick County Member-At-Large seat. This seat is their appointment. Staff has posted to County Web Site.) (According to agency by-laws, the Area Agency on Aging Board may appoint up to six At-Large Members.)

NOVEMBER 2018

Shawneeland Sanitary District Advisory Committee

Michelle Landon
226 Graywolfe Trail
Winchester, VA 22602
Home: (540)877-1838
Term Expires: 11/09/18
Two-year term

Jeff Stevens
114 Rappahannock Trail
Winchester, VA 22602
Home: (540)327-3112
Term Expires: 11/09/18
Two-year term

(See Attached Application of James Smith) *The ShawneeLand Sanitary District Advisory Committee is comprised of five members made up of resident property owners and serve a two-year term. Members are eligible for reappointment.)*

DECEMBER 2018

Board of Equalization

Timothy W. McKee – Frederick County Representative
2101 Salem Church Road
Stephens City, VA 22655
Home: (540)868-1472
Term Expires: 12/31/18
Three-year term

(Mr. McKee has advised he does not wish to continue serving when his term expires. Staff has posted to County Web Site.) *(The Board of Equalization is composed of five members. Members must be free holders in the county. In October 2010, the Board of Supervisors appointed the Board of Equalization as a “permanent” board for subsequent reassessments. The original five members were appointed for the following terms: one member for a one-year term; one member for a two-year term; and three members for a three-year term. Going forward, all future appointments shall be for a three-year term. Recommendation for appointment/reappointment are made by the Board of Supervisors and submitted to the Judge of the Frederick County Circuit Court for final appointment.)*

FEBRUARY & MARCH 2019

No appointments due for February or March.

APRIL 2019

Frederick Water Board of Directors

Gary R. Oates – Frederick County Representative
1073 Redbud Road
Winchester, VA 22603
Home: (540)667-2001
Term Expires: 04/15/19
Four-year term

(Frederick Water Board of Directors is composed of five members as stated in their Articles of Incorporation. Members serve a four-year term and are eligible for reappointment.)

KCT/tjp

INFORMATIONAL DATA SHEET
FOR
FREDERICK COUNTY BOARD OF SUPERVISORS
COMMITTEE APPOINTMENTS

Gary Lofton, Back Creek District Supervisor, would like to nominate you to serve on the
SHAWNEELAND SANITARY DISTRICT ADVISORY COMMITTEE

As a brief personal introduction to the other Board members, please fill out the information requested below for their review prior to making the appointment. (Please Print Clearly. Thank You.)

Name: James Smith cell Home Phone: 5
Address: 230 Falcon Trail Office Phone: _____
Winchester Fax: _____
Employer: Service Tire Tack Center Email: ☺
Occupation: Sales
Civic/Community Activities: CAA Show Chairman 01-4th cloud @ icloud
Shaw Valley Mustang Club cloud icloud

Will you be able to attend this committee's scheduled meetings on a regular basis? Yes No

Do you foresee any possible conflicts of interest which might arise by your serving on this committee?

Yes: No: Explain: _____

Additional information or comments you would like to provide: (If you need more space, please use the reverse side of this sheet or include additional sheets)

I have lived in VA my whole life. I have
Served in the WVA Air National Guard. I can bring
many Experiences to the commit to include being around
the commercial/construction field my whole life, I work
well with others and can deal with the public.

Applicant's Signature: James Smith Date: 5 NOV 18

Supervisor Lofton's Comments: _____

Appointment to serve on the Shawneeland Sanitary District Advisory Committee (SSDAC) is based upon the recommendation of the selection committee, which is chaired by the Frederick County Board of Supervisors, Back Creek District Supervisor. Recommendations are subject to approval by the Frederick County Board of Supervisors.

In order to be considered for committee membership, please affirm that you meet the following requirements:

- I am a Shawneeland resident property owner of 1⁺ years
- I am current on county taxes and SSD fees
- I have not been convicted of a felony

Why do you wish to serve on the SSDAC?

I would like to be appointed, make a difference, and with
bring part in SSDAC. To see that the community last
for many years to come.

References: (Name, Address and Phone Number)

1. Sonny Neff -
2. Jeff Newlin -
3. Kevin Alderman

Attendance and participation in the committee meetings is critical to the operation and viability of this community. There are four regular meetings plus one budget meeting each year. Additional meetings may be called from time to time as circumstances dictate. As a member of the SSDAC you are expected to participate in subcommittee and project activities. If a committee member misses three of the regular/budget meetings during a 12 month period, he or she will be replaced on the committee.

The selection committee will conduct interviews of qualified potential candidates as it deems appropriate and necessary. All information contained on the second sheet of this application will be kept confidential.

Applications may be delivered in person or mailed to the SSD Maintenance Office.