



John R. Riley, Jr.
County Administrator

540/665-5666
Fax 540/667-0370

E-mail:
jriley@co.frederick.va.us

MEMORANDUM

TO: Code & Ordinance Committee
FROM: John R. Riley, Jr., County Administrator
DATE: June 20, 2013
RE: Committee Meeting

There will be a meeting of the Code & Ordinance Committee on **Monday, July 1, 2013, 3:00 P.M., First Floor Conference Room**, County Administration Building, 107 North Kent Street. The following will be discussed:

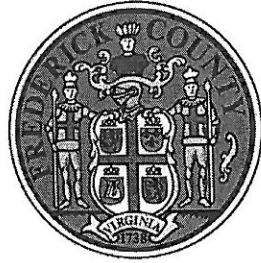
1. Discussion of Proposed Amendments to County Code, Chapter 155, Taxation, Article II, Special Assessments for Agricultural, Horticultural, Forest or Open Space Real Estate (Rollback Tax). **(See Attached)**
2. Discussion of Request for Minor Amendment to Chapter 158, Vehicles and Traffic; Article II, Stopping, Standing and Parking; Section 158-4 (D), General Restrictions. **(See Attached)**
3. Such other business as may come before the committee.

JRR/tjp

Attachments

cc: Kris C. Tierney, Asst. County Admin.
Ellen E. Murphy, Comm. of Revenue
C. William Orndoff, Jr., Treasurer
Eric Lawrence, Planning & Development Director
Ross P. Spicer, Commonwealth's Attorney
Board of Supervisors
WINC
Winchester Star
Northern Virginia Daily
TV3 Winchester

U:\TJP\agendas\CodeOrdinance\Code&OrdinanceAgenda(070113).docx



ORDINANCE
_____, 2013

The Board of Supervisors of Frederick County, Virginia hereby ordains that Sections 155-9, 155-10, 155-13, and 155-14 of Article II (Special Assessments for Agricultural, Horticultural, Forest or Open Space Real Estate) of Chapter 155 (Taxation) of the Code of Frederick County, Virginia be, and the same hereby are, amended by enacting amended Sections 155-9, 155-10, 155-13, and 155-14 of Article II (Special Assessments for Agricultural, Horticultural, Forest or Open Space Real Estate) of Chapter 155 (Taxation) of the Code of Frederick County, Virginia, as follows and to take effect immediately (deletions are shown in **~~bold strikethrough~~** and additions are shown in **bold underline**):

CHAPTER 155 TAXATION

Article II Special Assessments for Agricultural, Horticultural, Forest or Open Space Real Estate

§ 155-9 Findings.

The County finds that the preservation of real estate devoted to agricultural, horticultural, forest and open space uses within its boundaries is in the public interest and, having heretofore adopted a land use plan, hereby ordains that such real estate shall be taxed in accordance with the provisions of Title 58.1, Article 4, § 58.1-3229 **et seq.**, of the Code of Virginia, as amended, and of this article.

§ 155-10 Eligibility for special assessments; applications; revalidations.

- A. The owner of any real estate meeting the criteria set forth by §§ 58.1-3230, **and 58.1-3233, and 58.1-3237** of the Code of Virginia, as amended, may, at least 60 days preceding the tax years for which such taxation is sought, apply to the Commissioner of Revenue for the classification, assessment and taxation of such property for the next succeeding tax year on the basis of its use under the procedures set forth by § 58.1-3236 of the Code of Virginia, as amended, provided that, in any year in which a general reassessment is being made, the property owner may submit such application until 30 days have elapsed after his notice of increase in assessment is mailed in accordance with § **~~58-792.04~~ 58.1-3330** of the Code of Virginia or 60 days preceding the tax year, whichever is

later, provided that such application must be submitted for any year at least 60 days preceding the effective date of the assessment for such year. Such application shall be on forms provided by the State Department of Taxation and supplied by the Commissioner of Revenue and shall include such additional schedules, photographs and drawings as may be required by the Commissioner of Revenue.

- B. A separate application shall be filed for each parcel on the land book for which qualification is sought.
- C. All applications under this article shall be accompanied by an application fee payable to the County Treasurer of \$100 or \$0.50 per acre (or major part thereof) per parcel sought to be classified, assessed and taxed under this article, whichever is greater. No such application fee is required upon the filing of an annual revalidation nor upon the filing of an application upon a change in acreage.
- D. The owner of any real estate which has been approved for special assessment as allowed by § 58.1-3231 of the Code of Virginia, as amended, shall revalidate annually any application previously approved. Such revalidation shall be made with the Commissioner of Revenue, on forms prescribed by the same. Revalidations must be made before November 1 of the preceding tax year for which such assessment is sought.
- E. Late filing of land use applications. A late filing fee of \$25 will be assessed for late filing for each parcel application. The applicant will have 30 days from the date of passage of this subsection and 30 days from the due date, November 1, of each year hereafter.

§ 155-13 Rollback tax imposed.

There is hereby imposed a rollback tax, in such amount as may be determined under § 58.1-3237 of the Code of Virginia, as amended, upon any property as to which the use changes to a nonqualifying use. **Rollback tax shall not become due hereunder solely because of a change in zoning to any zoning district other than the RP, R4, or R5 Zoning Districts, made at the request of the owner or his agent, that would permit a more intensive use. Such real estate may remain eligible for use value assessment and taxation, in accordance with the provisions of this article, as long as the use by which it qualified does not change to a nonqualifying use. No rollback tax shall become due with respect to the real estate until such time as the use by which it qualified changes to a nonqualifying use.**

§ 155-14 Changes in status.

- A. The owner of any real estate liable for rollback taxes shall report to the Commissioner of Revenue, on forms to be prescribed, any change in use/~~zoning~~

of such property to a nonqualifying use ~~or change in zoning~~ and shall pay the rollback tax then due to the Treasurer. The Commissioner shall forthwith determine and assess the rollback tax, which shall be paid to the Treasurer within 30 days of assessment. On failure to report within 60 days following such change in use, such owner shall be liable for an additional penalty equal to 10% of the amount of the rollback tax, which penalty shall be collected as a part of the tax. In addition to such penalty, there is hereby imposed interest of 10% per annum of the amount of the rollback tax or a fraction thereof during which the failure continues.

- B. Any person making a material misstatement of fact in any application filed pursuant hereto shall be liable for all taxes in such amounts and at such times as if such property had been assessed on the basis of fair market value as applied to other real estate in the taxing jurisdiction, together with interest and penalties thereon; and he shall be further assessed with an additional penalty of 100% of such unpaid taxes.

Enacted this _____ day of _____, 2013.

Richard C. Shickle, Chairman _____

Robert A. Hess _____

Gene E. Fisher _____

Gary A. Lofton _____

Charles S. DeHaven, Jr. _____

Christopher E. Collins _____

Opequon Magisterial District Vacant

A COPY ATTEST

John R. Riley, Jr.
Frederick County Administrator

Commonwealth of Virginia

COUNTY OF FREDERICK

ROSS P. SPICER
Commonwealth's Attorney

NICHOLAS L. MANTHOS
Assistant Commonwealth's Attorney

ANDREW M. ROBBINS
Assistant Commonwealth's Attorney

DENNIS J. MCLOUGHLIN, JR.
Assistant Commonwealth's Attorney



FAHND A HASHISH
Assistant Commonwealth's Attorney

MARIE E. ACOSTA
Assistant Commonwealth's Attorney

ERIC W. HEFLIN
Investigator

MELISSA D. RICE
Victim/Witness Director – 665-6369

**OFFICE OF THE
COMMONWEALTH'S ATTORNEY**

107 NORTH KENT STREET WINCHESTER, VIRGINIA 22601
(540) 665-6383 FAX (540) 667-3454

June 18, 2013

Jay Tibbs
Assistant County Administrator
107 N. Kent Street
Winchester, VA 22601



Dear Jay:

I have been approached by Captain John Heflin, Frederick County Sheriff's Office, with a request that at the next meeting of the Code and Ordinance Committee ("Committee"), the Committee authorize a change to the language of the County's parking tickets. In particular, one of the violation descriptions set forth in the parking ticket provides, "Parking Vehicle Without Current State License And Inspection Sticker." (Emphasis added.) The requested change involves amending the word "And" to "Or."

I have enclosed a sample parking ticket and have highlighted the word change I am requesting thereon. Please do not hesitate to contact me if you have any questions. As always, thank you for your assistance.

Respectfully,


Ross P. Spicer
Commonwealth's Attorney

RPS/rs
Enclosure
cc: Capt. J. Heflin, FCSO

Frederick County Parking Violation

Ticket # PV 01001

Make	Model	Color	License Plate No.
Lic State	Lic Exp Mo	Lic Exp Yr	Violation Date
Violation Time		Location	
<input type="checkbox"/> AM <input type="checkbox"/> PM			
Section	Fine	Violation Description	
<input type="checkbox"/> 158-4 (A)	\$40.00	Double Parking	<i>change to "or"</i> <input checked="" type="checkbox"/>
<input type="checkbox"/> 158-4 (B)	\$40.00	Perpendicular Or Diagonal Parking	
<input type="checkbox"/> 158-4 (C)	\$40.00	Parking Vehicle Against Traffic	
<input type="checkbox"/> 158-4 (D)	\$40.00	Parking Vehicle Without Current State License And Inspection Sticker	
<input type="checkbox"/> 158-4 (E)	\$40.00	Parking So As To Stop Or Obstruct Traffic	
<input type="checkbox"/> 158-4 (F)	\$40.00	Parking Vehicle Within 20 Feet Of A Corner Or Intersection	
<input type="checkbox"/> 158-4 (G)	\$40.00	Parking So As To Block Driveway	
<input type="checkbox"/> 158-4 (H)	\$40.00	Parking Vehicle On Sidewalk Or Walking Trail	
<input type="checkbox"/> 158-4 (I)	\$40.00	Parking Vehicle Within 15 Feet Of A Fire Hydrant	
<input type="checkbox"/> 158-4 (J)	\$40.00	Parking A Vehicle In A Fire Lane	
<input type="checkbox"/> 158-4 (K)	\$100.00	Parking Vehicle Without Proper Permit In A Space Reserved For Persons With Disabilities	
<input type="checkbox"/> 158-4 (L)	\$40.00	Parking Vehicle Contrary To The Directions Of An Official Highway Sign	
Officer Name		<input type="checkbox"/> Sheriff's Office <input type="checkbox"/> Fire Marshal	
<p>This vehicle was parked in violation of the Frederick County codified ordinance indicated above. You must within 30 days either:</p> <ol style="list-style-type: none"> 1. Pay Violation On-Line go to www.fredtax.com and Click Pay Taxes. Follow prompts to the Parking link at the top of the payment page 2. Pay the fine by mailing this notice of violation, a check or money order payable to Treasurer of Frederick County to P.O. Box 225, Winchester, VA 22604 3. Pay the fine in person at the Frederick County Treasurer's Office located at 107 North Kent Street, Winchester, VA. 4. Place this notice of violation, a check or money order payable to Treasurer of Frederick County in an envelope and place it in the Treasurer's Night Deposit Box located at 107 North Kent Street, Winchester, VA 5. If you wish to contest this violation, you must contact the agency that issued the violation; Frederick County Sheriff's Office (540-662-6168) or the Frederick County Fire Marshal's Office (540-665-6350) to establish a date to appear before the Frederick County General District Court for a Hearing on the violation <p>A late fee of \$10.00 will be attached after 30 days. Failure to take one of the above actions within 30 days may result in the issuance of a summons or warrant.</p> <p>Please allow two (2) business days before attempting to pay the ticket on-line or in person at the Treasurer's Office.</p>			