

AT A MEETING OF THE MIDDLESEX COUNTY BOARD OF SUPERVISORS  
HELD ON TUESDAY, FEBRUARY 18, 1997, IN THE BOARD ROOM OF THE  
WOODWARD BUILDING, SALUDA, VIRGINIA:

Present: Fred S. Crittenden, Pinetop District  
Kenneth W. Williams, Pinetop District  
Lenora O. Weber, Saluda District  
Frank Jessie, Jamaica District

Marcia Jones, Assistant County Administrator  
Michael T. Soberick, County Attorney

Absent: John D. Miller, Jr., Saluda District  
Charles M. Culley, Jr., County Administrator

**CALL TO ORDER**

The meeting was called to order at 7:30 PM by Mr. Crittenden and opened with words of prayer.

**PUBLIC HEARING -- ZONING ORDINANCE AMENDMENT--97-001,**

In the absence of the Planning Director, Mrs. Jones presented application for Zoning Ordinance Amendment 97-001, requested by Joe Heyman, to amend Zoning Ordinance Section 12-3, Permitted Use, Light Industrial (LI) District to list General Business, Office Business, Service Business and Wholesale Business as principal permitted uses in the LI District. Currently these proposed uses are permitted as principal uses in the General Business District and are permitted as accessory uses to principal permitted uses in the LI District. The proposed uses, if approved in the LI District, would be subject to either minor or major site plan review and approval thus allowing individual review and the imposing of the conditions if required dependent upon the particular characteristics of the business use, intensity, location and surrounding development.

The Planning Commission, at its meeting, recommended approval of the application with Service Business and Wholesale Business to be permitted by right and General Business and Office Business to be permitted by special exception.

Mr. Crittenden opened the public hearing for comments. There being none from the public, the public portion of the hearing was closed.

The motion to table action on the application until the Board meeting on March 4, 1997, due to absence of the Planning Director, was made by Mrs. Weber, seconded by Mr. Jessie and carried unanimously.

**PUBLIC HEARING -- "TAX RELIEF FOR THE ELDERLY AND DISABLED"**

A proposed amendment has been advertised which would affect Section 6-2 of the County's "Tax Relief for the Elderly and Disabled" Ordinance, changing the filing period for submitting applications to January through April. Currently, the filing period is February to May.

The Chairman opened the hearing for comments from the public. There being none, the public portion of the hearing was closed. The motion to adopt the amendment, with an effective date of January 1, 1998, was made by Mrs. Weber, seconded by Mr. Williams and carried unanimously.

AN ORDINANCE TO PROVIDE FOR THE EXEMPTION  
FROM TAXATION OF CERTAIN REAL ESTATE IN MIDDLESEX  
COUNTY, VIRGINIA, OWNED AND OCCUPIED BY ELDERLY  
PERSONS OR TOTALLY DISABLED PERSONS.

BE IT ORDAINED by the Board of Supervisors of Middlesex County, Virginia, pursuant to Sections 15.1-504 and 58.1-3210 of the Code of Virginia of 1950 and 1984, as amended, as follows:

#### ARTICLE 1: GENERAL PROVISIONS

1-1 This ordinance shall be known and may be cited as the Middlesex County Real Property Tax Exemption Ordinance.

#### ARTICLE 2: TAX EXEMPTED

2-1 Real estate, or any portion thereof, owned by, and occupied as the sole dwelling of a person or persons not less than sixty-five (65) years of age or a person who is determined to be permanently and totally disabled as provided herein shall be exempt from real estate taxes in the amounts as set forth elsewhere in this Article.

#### ARTICLE 3: DEFINITIONS

3-1 The following words and phrases used shall, for the purposes of this ordinance, have the following meanings, except where the context clearly indicates a different meaning:

3-1-1 **INCOME:** Income from whatever source derived, including but not limited to, social security payments, inheritance, gifts, gains from the sale or exchange of assets, proceeds of insurance, welfare receipts and benefits under the Virginia Supplemental Retirement System.

3-1-2 **NET COMBINED FINANCIAL WORTH:** The fair market value of all assets, tangible or intangible, legal or equitable, of the owner or owners, and the spouse of any owner, less the liabilities of such person or persons, but excluding the value of the dwelling and the land, as provided in Section 4-1-3 hereof. Such term includes, but is not limited to, the cash surrender value of any life insurance policy owned by such person or persons.

3-1-3 **PERMANENTLY AND TOTALLY DISABLED:** A person shall be deemed permanently and totally disabled if he is so certified as required in Section 4-1-1 and is found by the Commissioner of Revenue to be unable to engage in any substantial gainful activity by reason of any medically determined 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.

3-1-4 **AFFIDAVIT:** The Real Estate Tax Exemption Affidavit.

3-1-5 **COUNTY:** Middlesex County, Virginia.

3-1-6 **COMMISSIONER OF REVENUE:** The Commissioner of the Revenue of Middlesex County, Virginia, or his duly authorized deputies or agent.

3-1-7 **DWELLING:** The full-time residence, including mobile homes as defined in 36-71-(4), of the person or persons claiming exemption.

3-1-8 **EXEMPTION:** Exemption from the real estate tax of the County of Middlesex, according to the provisions of this ordinance.

3-1-9 **PROPERTY:** Real property.

3-1-10 **TAXABLE YEAR:** The calendar year, from January 1 until December 31, for which exemption is claimed.

#### ARTICLE 4: QUALIFICATION FOR EXEMPTION

4-1 Such elderly or disable exemptions may be granted for any tax year following the date that the head of the household and/or his or her spouse occupying such dwelling and owning title or partial title thereto reaches the age of sixty-five (65) years and in addition:

4-1-1 If such person is under sixty-five (65) years of age, such form shall have attached thereto a certification by the Veterans Administration, Social Security Administration, Railroad Retirement Board, or, if such person is not eligible for certification by any of these agencies, a sworn affidavit by two (2) medical doctors licensed to practice medicine in the Commonwealth, to the effect that such person is permanently and totally disable, as defined in Section 3-1-3, and that at least one of the medical doctors has physically examined the applicant.

4-1-2 The total combined income during the immediately preceding calendar year from all sources of the owners of the dwelling living therein and of the owners' relatives living in the dwelling does not exceed Ten Thousand Dollars (\$10,000), provided that the first Fifteen Hundred Dollars (\$1500.00) of the income of each relative, other than spouse, of the owner or owners, who is living in the dwelling shall not be included in such total.

4-1-3 The net combined financial worth, including equitable interests, as of the thirty-first day of December of the immediately preceding calendar year, of the owner, and of the spouse of the owner, excluding the value of the dwelling and the land not exceeding one acre, upon which it is situated, does not exceed \$50,000.00.

#### ARTICLE 5: AMOUNT EXEMPT

5-1 Any person or persons qualifying for such exemption shall be exempt from taxation of real estate to the extent indicated below, based on income:

<u>Total Combined Income</u>	<u>Percentage Exemption of Tax</u>
Less than \$4,000	100%
\$4,001 to \$6,000	80%
\$6,001 to \$8,000	60%
\$8,001 to \$10,000	40%
\$10,001 to above	0%

In no case shall the total annual exemption exceed Three Hundred and Sixty Dollars (\$360.00).

#### ARTICLE 6: APPLICATION

6-1 Any person or persons claiming such exemption shall file every three (3) years with the Commissioner of Revenue, on forms to be supplied by the County, an affidavit setting forth the names of the related persons occupying such real estate, and stating that the total combined income from all sources of the person or persons as specified in Article 4 does not exceed the limits prescribed in this ordinance. See Article 7. During the two (2) year period between the filing of aforesaid affidavits, any person who has so qualified shall file an annual certification that no information contained on the last preceding affidavit has changed to violate the limitations and conditions set forth herein. Said certification shall be filed on forms supplied by the County at the time and place specified in this ordinance.

6-2 Such affidavit or certification shall be filed on or after the first day of January, but no later than the first day of April, of each year in which an exemption is sought.

6-3 The Commissioner of Revenue shall also make such further inquiry of persons seeking such exemption, requiring answers under oath, as may be reasonably necessary to determine qualifications therefor as specified in this ordinance. In

addition, certified tax returns shall be produced by the applicant to establish income or financial worth.

6-4 Changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which the affidavit is filed and having the effect of exceeding or violating the limitations and conditions provided herein shall nullify any exemption for the then current taxable year and the taxable year immediately following.

#### ARTICLE 7: SEVERABILITY

7-1 Should any article, section, subsection, paragraph, clause or other provision of this ordinance be decided by the courts to be unconstitutional or invalid, such decision shall not affect the validity of the ordinance as a whole, or any part thereof, other than the part so held to be unconstitutional or invalid.

#### ARTICLE 8: CONFLICTING ORDINANCES

8-1 All conflicting ordinances or parts thereof which are inconsistent with the provisions of this ordinance are hereby repealed.

#### ARTICLE 9: PENALTY FOR VIOLATION

9-1 Any applicant making false statements to obtain tax relief under this ordinance shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punishable by a fine not to exceed Two Hundred Dollars (\$200.00).

The effective date of this ordinance will be January 1, 1998.

#### **PUBLIC HEARING -- "REAL ESTATE TAXATION" ORDINANCE**

The Chairman opened the public hearing to receive comments on a proposed amendment to change Section 1 of the County's "Real Estate Taxation" Ordinance, moving the collection date for the first installment from June 30th to June 5th. If adopted, this change would be effective immediately. There were no comments from the public and the public portion of the hearing was closed. The motion to adopt the amendment and readopt the ordinance with an immediate effective date was made by Mr. Williams, seconded by Mr. Jessie and carried unanimously.

#### AN ORDINANCE PERTAINING TO REAL ESTATE TAXATION INCLUDING TIME OF PAYMENT, PENALTY FOR DELINQUENT TAXES, INTEREST, TIME OF ENFORCEMENT, AND DUTY OF ASSESSMENTS AND COLLECTION OFFICIALS

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF MIDDLESEX COUNTY, VIRGINIA, THAT THE FOLLOWING ORDINANCE IS HEREBY ADOPTED:

#### REAL ESTATE TAXATION

##### Section 1. Time of Payment.

Annual real estate taxes assessed within the County shall be paid in semi-annual installments, one installment being due and payable on or before June 5 of the taxable year and the second or remaining installment shall be due and payable on or before December 5 of the taxable year.

##### Section 2. Penalty for Delinquent Taxes.

A penalty in the amount of ten (10) percent of any tax past due or for failure to pay the tax due on each of the two (2) installment dates shall be assessed and collected by the Treasurer of the County on each of the installment dates on the

day after such taxes shall be due and payable; and such penalty, when so assessed shall become a part of the tax.

Section 3. Interest.

Interest at the rate of ten (10) percent per annum from the first day of the month following the installment dates on which such taxes are due and payable shall accrue and be collected upon the principal and penalties of such taxes remaining unpaid. The penalties and interest shall be collected and accounted for by the officers charged with the duty of collecting such taxes, along with the principal sum thereof.

Section 4. Time of Enforcement.

The payment and collection of such real estate taxes on a semiannual basis, including penalties and interest which may be due thereon, shall be effective for the taxable year beginning January 1, 1997, and all years thereafter.

Section 5. Duty of assessment and collection officials.

Nothing contained in this division shall relieve the assessment and collection officials of said County from otherwise complying with all the provisions of Title 58.1 of the Code of Virginia of 1950, as amended.

The effective date of this ordinance shall be February 18, 1997.

**APPOINTMENTS**

***Parks and Recreation:***

Mrs. Jones advised the Board that Beth Pearce and Ken Rogers had resigned from the Parks and Recreation Committee. The Committee has recommended Jane Schirmer and Wayne Jessie be appointed to the Committee. The motion to accept the resignations and appoint Mrs. Schirmer and Mr. Jessie was made by Mrs. Weber, seconded by Mr. Williams and carried unanimously.

**REIMBURSEMENT REQUEST -- TREE TRIMMING**

The Board considered a request of Louise Miller who has requested compensation in the amount of \$1,000, in the event that her pecan tree dies as a result of recent trimming. The County had the tree trimmed because it was in the runway glide path of Hummel Field. The motion to approve reimbursement to Mrs. Miller if the tree's death is claimed within a one (1) year time period and as long as the death is a direct result of the trimming, was made by Mrs. Weber, seconded by Mr. Williams and carried unanimously. Mr. Culley is to draft a letter to Mrs. Miller with this explanation.

**APPROPRIATION REQUEST**

Board members considered an appropriation request for \$26,665, to fund treatment for two (2) children through comprehensive services. Mrs. Weber noted that at least four (4) more children would be in need of services; an additional appropriation would be requested after review and approval by the County's Comprehensive Services Committees.

The motion to approve the appropriation of \$26,665 for comprehensive services was made by Mrs. Weber, seconded by Mr. Jessie and carried unanimously.

**JOINT MEETING**

Board members approved meeting jointly with the Planning Commission on March 5th at 7:30 PM, at the Planning District Commission. This meeting was originally scheduled for January 7th.

### **EXECUTIVE SESSION**

The motion to convene in Executive Session to discuss a matter relating to personnel, per Code of Virginia, Section 2.1-344.a1, and land acquisition, per Code of Virginia, Section 2.1-344.a3, was made by Mr. Jessie, seconded by Mrs. Weber, and carried unanimously.

Upon reconvening in open session, the following motion was made by Mr. Williams, seconded by Mr. Jessie and carried unanimously:

- To the best of the members' knowledge, only public business matters lawfully exempted and identified in the motion by which the executive meeting convened were discussed in executive session.

Action:

There was no action as a result of the executive session.

### **RECESS**

There being no further business, the meeting was recessed to reconvene with the School Board for a budget work session. This session would be held in the Conference Room of the Planning District Commission. The next regularly scheduled meeting is March 4, 1997, at 9:00 AM.

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Fred S. Crittenden, Chairman  
Board of Supervisors