

## **BE IT ORDAINED BY THE COUNTY OF MIDDLESEX;**

**Article 1** The County of Middlesex 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 Article 4 of Chapter 32 of Title 58.1 of the Code of Virginia and this ordinance.

### **Article 2**

**Section (a)** The owner of any real estate meeting the criteria set forth in §58.1-3230 of the Code of Virginia may, on or before November 1, preceding the tax year for which such taxation is sought, apply to the Commissioner of the Revenue of Middlesex County 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 in §58.1-3234 of the Code of Virginia.

**Section (b)** In any year in which a general reassessment is being made such application may be submitted until 30 days have elapsed after the notice of increase in assessment is mailed.

**Section (c)** Applications may be filed with the Commissioner of the Revenue for up to 60 days following the November 1 application date, however; any application or revalidation request that is received after November 1 will be subject to a late filing fee equal to \$25.00.

**Section (d)** Such applications shall be on forms provided by the State Department of Taxation and supplied by the Commissioner of the Revenue of Middlesex County and shall include such additional schedules, photographs, and drawings as may be required by the Commissioner of the Revenue of Middlesex County.

**Section (e)** An individual who is the owner of an undivided interest in a parcel may apply on behalf of himself and the other owners of such parcel upon submitting an affidavit that such other owners are minors or cannot be located.

**Section (f)** A new application shall be submitted whenever the use or acreage of such land previously approved changes. An application fee of twenty-five dollars (\$25.00) shall accompany such application.

**Section (g)** All property owners must revalidate on the year of revalidation which will occur every fourth year beginning 2011, (i.e. 2015, 2019), and effective for the tax year following. A separate application shall be filed for each parcel on the land book.

**Section (h)** A revalidation fee of twenty-five dollars (\$25.00) shall be charged for each revalidation. This fee will be assessed every sixth year beginning 2011 (i.e. 2017, 2023, 2029).

**Article 3** Promptly upon receipt of any application, the Commissioner of the Revenue of Middlesex County shall determine whether the subject property meets the criteria for taxation hereunder. If the Commissioner of the Revenue determines that the subject property does meet such criteria, he shall determine the value of the property for its qualifying use as well as its fair market value. In determining whether the property meets the criteria for taxation under this ordinance, the Commissioner of the Revenue of Middlesex County may request an opinion from the Department of Conservation and Recreation, the State Forester and the Commissioner of Agriculture and Consumer Services. In the event the Commissioner of Agriculture and Consumer Services, the Department of Conservation and Recreation or the State Forester refuses to issue an opinion, or the opinion is unfavorable, the party aggrieved may seek relief from the court of record wherein the real estate is located.

**Article 4** The use value and fair market value of any qualifying property shall be placed on the land book before delivery to the Treasurer and the tax for the next succeeding tax year shall be extended from the use value.

**Article 5** There is hereby imposed a roll-back tax, and interest thereon, in such amounts as are set forth in §58.1-3237, §58.1-3915 and 58-1-3916, upon any property that is changed to a non-qualifying use.

## **Article 6**

**(a)** The owner of any real estate liable for roll-back taxes shall, within sixty days following a change in use, report such change to the Commissioner of the Revenue, or other assessing officer, on such forms as may be prescribed. The commissioner shall forthwith assess the roll-back tax, which shall be paid to the treasurer within thirty days of the assessment. On failure to report within sixty days following such change in use and/or failure to pay within thirty days of assessment, the owner shall be liable for the additional penalty and interest attached to any delinquent tax. The additional penalty and interest shall be collected as part of the tax.

**(b)** Any person making a material misstatement of fact in any such application shall be liable for all such 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. If such material misstatement was made with the intent to defraud the locality, he shall be further assessed with an additional penalty of 100 percent of such unpaid taxes.

**Article 7** The provisions of Title 58.1 of the Code of Virginia applicable to local levies and real estate assessment and taxation shall be applicable to assessments and taxation hereunder mutatis mutandis including, without limitation, provisions relating to tax liens and the correction of erroneous assessments, and for such purposes the roll-back taxes shall be considered to be deferred real estate taxes.

**Article 8** This ordinance shall be effective for all tax years beginning on and after January 1, 2012. The first applications under this ordinance will be due November 1, 2011.

Voting in favor:

Fred S. Crittenden	aye
Carlton S. Revere	aye
Wayne H. Jessie, Sr.	aye
Peter W. Mansfield	aye

Voting against:

Absent: John D. Miller, Jr.

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Charles M. Culley, Jr.  
Clerk