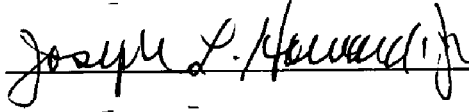


**ACTION ITEM
BOARD OF SUPERVISORS**

DATE February 19, 2008

TO Board of Supervisors

FROM Joseph L. Howard, Jr
County Attorney



ISSUE Authorize a Public Hearing to Eliminate the Land Use Revalidation Fee

RECOMMENDATION Approval

BUDGET IMPACT Revenue loss estimated at \$510 annually

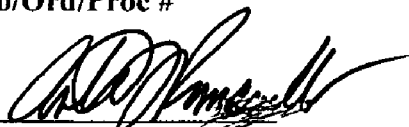
ATTACHMENTS (3)

[1] Background Report [3] Reso/Ord/Proc # R08-117

[2] Proposed Ordinance O08-24 [] Reso/Ord/Proc #

[] [] Reso/Ord/Proc #

REVIEW [X] County Administrator's Office



[X] Commissioner of Revenue



[] Budget

[X] **Consent Agenda**
[] **Discussion Item**
[] **New Business**

[] **Other Business**
[] **Presentation**

[] **Public Hearing**
[] **Unfinished Business**

PRESENTATION BY N/A

ELECTION DISTRICT. N/A

BACKGROUND REPORT

Currently the County Land Use Program requires an applicant to pay a revalidation fee of \$10 every six years. The revalidation fee is a local option that was approved on May 2, 1977 by the Board when the Land Use Program was originally adopted. In calendar year 2007, approximately \$510 was collected in revalidation fees.

The Commissioner of the Revenue's office is in the process of automating the Land Use Program and has contracted with Professional Consultancy International (PCI) to develop a new tax relief, land use, and billing system. The cost to administer and develop software to track and bill the revalidation fee outweighs the financial benefit of the revenue collected. The elimination of the revalidation fee will aid in the Commissioner's ongoing efforts to streamline procedures and improve office efficiency.

PROPOSED

BOARD OF SUPERVISORS
COUNTY OF STAFFORD
STAFFORD, VIRGINIA

ORDINANCE

At a regular meeting of the Stafford County Board of Supervisors (the Board) held in the Board Chambers, Stafford County Administration Center, Stafford, Virginia, on the day of March, 2008

MEMBERS

VOTE

George H. Schwartz, Chairman
M. S. "Joe" Brito, Vice Chairman
Harry E. Crisp II
Mark Dudenhefer
Paul V. Milde III
Cord A. Sterling
Robert "Bob" Woodson

On motion of , seconded by , which carried by a vote of , the following was adopted

AN ORDINANCE TO AMEND AND REORDAIN SECTION 23-28
OF THE STAFFORD COUNTY CODE BY ELIMINATION OF THE
REVALIDATION FEE

WHEREAS, the County Land Use Program requires an applicant to pay a revalidation fee of \$10 every six years, and

WHEREAS, the Commissioner of the Revenue's office is in the process of automating the Land Use Program and has contracted to develop a new tax relief, land use, and billing system, and

WHEREAS, the cost to administer and develop software to track and bill the revalidation fee outweighs the financial benefit of the revenue collected, and

WHEREAS, the elimination of the revalidation fee will aid in the Commissioner's ongoing efforts to streamline procedures and improve office efficiency, and

WHEREAS, the Board has conducted a public hearing and carefully considered the recommendations of staff, and the testimony at the public hearing, and

WHEREAS, the Board finds that public necessity, convenience, or general welfare requires adoption of such an ordinance,

NOW, THEREFORE, BE IT ORDAINED by the Stafford County Board of Supervisors on this the day of March, 2008, that Section 23-28 of the Stafford County Code be amended and reordained to eliminate the revalidation fee, as follows, all other portions remaining unchanged

Sec 23-28 Property owner's application generally

- (a) Property owners must submit an application for taxation on the basis of a use assessment to the commissioner of revenue at least sixty (60) days preceding the tax year for which taxation is sought, provided, however, that in any year in which a general reassessment is being made, the property owner may submit such application until thirty (30) days have elapsed after his notice of increase in assessment is mailed in accordance with section [58 1-3330] of the Code of Virginia or sixty (60) days preceding the tax year, whichever is later. An extension may be granted until December 31 of the tax year upon payment of a late filing fee of ten dollars (\$10 00). ~~This extension and late filing fee shall apply to a revalidation application.~~
- (b) 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.
- (c) An application shall be submitted whenever the use or acreage of such land previously approved changes, except where a change in acreage occurs solely as a result of a convenience necessitated by governmental action or condemnation of a portion of any land previously approved for taxation on the basis of use assessment.
- (d) Property owners shall revalidate annually, on or before the date on which the last installment of property tax prior to the effective date of the assessment is due, on forms prepared by the commissioner of revenue, any applications previously approved. ~~There shall be a revalidation fee every six (6) years. Such fee shall not exceed the original application fee for said property.~~
- (e) An application fee of five cents (\$0 05) per acre with a minimum fee of ten dollars (\$10 00) per application shall accompany each application or renewal, however, only one fee shall apply where two (2) or more applications are for contiguous parcels. No additional fee shall be charged for amended applications when the fee was paid on the original application for that year.

AJR SM ce

PROPOSED

BOARD OF SUPERVISORS
COUNTY OF STAFFORD
STAFFORD, VIRGINIA

RESOLUTION

At a regular meeting of the Stafford County Board of Supervisors (the Board) held in the Board Chambers, Stafford County Administration Center, Stafford, Virginia, on the 19th of February, 2008

MEMBERS

VOTE

George H Schwartz, Chairman
M S "Joe" Brito, Vice Chairman
Harry E Crisp II
Mark Dudenhefer
Paul V Milde III
Cord A Sterling
Robert (Bob) Woodson

On motion of , seconded by , which carried by a vote of , the following was adopted

**A RESOLUTION TO AUTHORIZE THE COUNTY ADMINISTRATOR
TO ADVERTISE A PUBLIC HEARING TO CONSIDER THE
ELIMINATION OF THE REVALIDATION FEE**

WHEREAS, the County Land Use Program requires an applicant to pay a revalidation fee of \$10 every six years, and

WHEREAS, the Commissioner of the Revenue's office is in the process of automating the Land Use Program and has contracted to develop a new tax relief, land use, and billing system, and

WHEREAS, the cost to administer and develop software to track and bill the revalidation fee outweighs the financial benefit of the revenue collected, and

WHEREAS, the elimination of the revalidation fee will aid in the Commissioner's ongoing efforts to streamline procedures and improve office efficiency, and

WHEREAS, the Board desires to consider public comments concerning the proposed elimination of the revalidation fee,

NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this the 19th day of February, 2008, that the County Administrator be and he hereby is authorized to advertise for public hearing to allow for presentation and public comment for the purpose of considering the elimination of the revalidation fee

AJR SM ce