

DATE SET TO VIEW RURAL ADDITION ROADS

It was consensus of the Board that appointment of road viewers would take place at the next regular meeting (October 6, 1987).

Date of October 29, 30, 1987 set to view rural addition roads at the Highway Office starting at 8:30 a. m.

PUBLIC HEARING TO BE ADVERTISED  
ON DEPARTMENT OF TRANSPORTATION SIX YEAR PLAN

Motion made by R. L. Settle, second by Kelly Chafin and duly passed by the Board of Supervisors that public hearing be advertised on the Department of Transportation Six Year Plan, for the date of October 19, 1987 at 7:00 p. m.

The Vote was:

Aye: Dr. Roy R. Smith

R. L. Settle

Kenneth Mutter

Kelly Chafin

Michael Ball

Absent: John Bryan

Nay: None

Discussion of matters with the George OBryan, Department of Transportation was temporarily recessed at 8:00 p. m., Chairman announced that public hearing was scheduled for 8:00 p.m. on Cable TV Ordinance, and that Board would be recessed for 15 minutes to finish the discussion on roads.

Petition was presented by Mrs. Carroll Cox lower Rt. 689 and Route 673.

PUBLIC HEARING ON CABLE TV ORDINANCE

Public hearing was held pursuant to law, having been advertised for two successive weeks in the Lebanon News. After question and answer session by the Board members and the audience, Chairman declared the hearing closed.

PUBLIC HEARING HELD ON ADOPTION OF  
PROPOSED AMENDMENT TO THE ORDINANCE FOR SPECIAL ASSESSMENTS  
FOR AGRICULTURAL, HORTICULTURAL, FOREST OR OPEN SPACE REAL ESTATE  
(LAND USE)

Public hearing was held pursuant to law, having been advertised for two successive weeks in the Lebanon News, on the proposed amendment to the ordinance for special assessments for agricultural, horticultural, forest or open space real estate (land use). After question and answer session, Chairman declared the public hearing closed.

ORDINANCE FOR SPECIAL ASSESSMENTS  
FOR AGRICULTURAL, HORTICULTURAL, FOREST OR  
OPEN SPACE REAL ESTATE

Motion made by Kenneth Mutter, second by Richard Settle, and duly passed by the Board of Supervisors that ordinance shown as follows be adopted:

The Vote was:

Aye: Dr. Roy R. Smith

R. L. Settle

Kenneth Mutter

Kelly Chafin

Michael Ball

Absent: John Bryan

Nay: None

## ORDINANCE

SECTION 1. The County of Russell 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 of 1950, as amended, and of this ordinance.

### SECTION 2.

(a) the owner of any real estate meeting the criteria set forth in Section 58.1-3230 and 58.1-3233 (b) of the Code of Virginia may, at least 60 days preceding the tax year for which such taxation is sought, apply to the local assessing authority 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 Section 58.1-3236 of the Code of Virginia.

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.

Such application shall be on forms provided by the State Department of Taxation and supplied by the local assessing authority of Russell County and shall include such additional schedules, photographs and drawings as may be required by the local assessing authority of Russell County. 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. An application shall be submitted whenever the use or acreage of such land previously approved. An application fee of TEN (\$10.00) DOLLARS shall accompany the first application, and a fee of ONE (\$1.00) DOLLAR shall be paid for each such contiguous tract.

(c) Failure to revalidate as required herein shall disqualify such property from eligibility for land-use taxation under this ordinance.

SECTION 3. Promptly upon receipt of any application, the local assessing authority of Russell County shall determine whether the subject property meets the criteria for taxation hereunder. If the local assessing authority of Russell County determines that the subject property does not meet such criteria, he shall determine the value of such property for its qualifying use, as well as its fair market value.

In determining whether the subject property meets the criteria for "agricultural use" or "horticultural use" the local assessing authority of Russell County may request an opinion from the Commissioner of Agriculture and Commerce; in determining whether the subject property meets the criteria for "forest use" he may request an opinion from the Director of the Department of Conservation and Economic Development; and in determining whether the subject property meets the criteria for "open space use" he may request an opinion from the Director of the Commission of Outdoor Recreation. Upon the refusal of the Commissioner of Agriculture and Commerce, the Director of the Department of Conservation and Economic Development or the Director of the Commission of



Outdoor Recreation to issue an opinion, or in the event of an unfavorable opinion which does not comport with standards set forth by the respective director, the party aggrieved may seek relief from any court of record wherein the real estate in question is located. If the Court finds in his favor it may issue an order which shall serve in lieu of an opinion for the purposes of this Ordinance.

SECTION 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.

SECTION 5. There is hereby imposed a roll-back tax, and interest thereon, in such amounts as may be determined under Virginia Code Section 58.1-3237 upon any property as to which the use changes to a non-qualifying use after January 1, 1987.

SECTION 6.

(a) The owner of any real estate liable for roll-back taxes shall, within sixty (60) days following a change in use, report such change to the local assessing authority on such forms as may be prescribed. The local assessing authority shall forthwith determine and assess the roll-back tax, which shall be paid to the Treasury within thirty days of assessment. On failure to pay within 30 days of assessment such owner shall be liable for an additional penalty equal to ten percentum of the amount of the roll-back tax and interest, which penalty shall be collected as a part of the tax. In addition to such penalty, there is hereby imposed interest of one-half per centum of the amount of the roll-back tax, interest and penalty, for each month or 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 one hundred per centum of such unpaid taxes.

SECTION 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.

SECTION 8. This ordinance shall be effective for all tax years beginning on or after January 1, 1988.

SECTION 9. The Ordinance for Special Assessments for Agricultural, Horticultural, Forest or Open Space Real Estate adopted on February 5, 1979, together with all amendments thereto, shall remain in effect until December 31, 1987.

July 5, 1979

## PUBLIC HEARING

Public hearing was held, as advertised, on the proposed adoption of an ordinance for Special Reassessment for Agricultural, Horticultural, Forest Or Open Space Real Estate. Mr. F. C. Forberg, from the Property Tax Division of Virginia Department of Taxation gave a brief analysis of the contents of the proposed ordinance and conducted a question and answer session.

It was unanimously passed by the Board that the following ordinance be adopted:

ORDINANCE FOR SPECIAL ASSESSMENTS FOR  
AGRICULTURAL, HORTICULTURAL, FOREST OR  
OPEN SPACE REAL ESTATE

WHEREAS, Notice of Public Hearing having been advertised in local newspaper for two successive weeks to be held at the Courthouse in Lebanon, Virginia, on Monday, February 5, 1979, at 6:00 p. m.; and

WHEREAS, pursuant to provisions in Article 1.1 of Chapter 15 Title 58 of the Code of Virginia the proposed adoption of an ordinance for special assessments for Agricultural, Horticultural, Forest or Open Space Real Estate.

NOW, THEREFORE, BE IT RESOLVED that the following ordinance be and hereby is adopted effective 2-5-79.

## ORDINANCE

BE IT ORDAINED BY THE RUSSELL COUNTY BOARD OF SUPERVISORS:

## SECTION 1.

The County of Russell 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 1.1 of Chapter 15 of Title 58 of the Code of Virginia and of this ordinance.

## SECTION 2.

(a) The owner of any real estate meeting the criteria set forth in Section 58-769.5 and 58-769.7(b) of the Code of Virginia may, at least 60 days preceding the tax year for which such taxation is sought, apply to the Commissioner of the Revenue of Russell 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 58-769.9 of the Code of Virginia.

(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). Such application shall be on forms provided by the State Department of Taxation and supplied by the Commissioner of the Revenue of Russell County and shall include such additional schedules, photographs and drawings as may be required by the Commissioner of the Revenue of Russell County. An individual who is the owner of an undivided interest in a parcel may apply on behalf and the other owners of such parcel upon submitting an affidavit that such



submitted whenever the use or acreage of such land previously approved changes; provided, however, that such property owner must revalidate annually with the Commissioner of the Revenue of Russell County any applications previously approved. An application fee of TBN (\$10.00) DOLLARS, shall accompany each application.

(b) A separate application shall be filed for each parcel on the land book.

### SECTION 3.

Promptly upon receipt of any application, the Commissioner of the Revenue of Russell County shall determine whether the subject property meets the criteria for taxation hereunder. If the Commissioner of the Revenue of Russell County determines that the subject property does not meet such criteria, he shall determine the value of such property for its qualifying use, as well as its fair market value.

In determining whether the subject property meets the criteria for "agricultural use" or "horticultural use" the Commissioner of the Revenue of Russell County may request an opinion from the Commissioner of Agriculture and Commerce; in determining whether the subject property meets the criteria for "forest use" he may request an opinion from the Director of the Department of Conservation and Economic Development; and in determining whether the subject property meets the criteria for "open space use" he may request an opinion from the Director of the Commission of Outdoor Recreation. Upon the refusal of the Commissioner of Agriculture and Commerce, the Director of the Department of Conservation and Economic Development or the Director of the Commission of Outdoor Recreation to issue an opinion, or in the event of an unfavorable opinion which does not comport with standards set forth by the respective director, the party aggrieved may seek relief from any court of record wherein the real estate in question is located. If the Court finds in his favor it may issue an order which shall serve in lieu of an opinion for the purposes of this ordinance.

### SECTION 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.

### SECTION 5.

There is hereby imposed a roll-back tax, and interest thereon, in such amounts as may be determined under Virginia Code Section 58-769.10, upon any property as to which the use changes to a non-qualifying use.

### SECTION 6.

(a) The owner of any real estate liable for roll-back taxes shall, within sixty (60) 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 determine and assess the roll-back tax, which shall be paid to the Treasurer within thirty days of assessment. On failure to report within 60 days following such change in use and/or failure to pay within 30 days of assessment such owner shall be liable for an additional penalty equal to ten per centum of the amount of the roll-back tax and interest, which penalty shall be collected as a part of the tax. In addition to such penalty

roll-back tax, interest and penalty, for each month or 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 one hundred per centum of such unpaid taxes.

#### SECTION 7.

The provisions of Title 58 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.

#### SECTION 8.

This ordinance shall be effective for all tax years beginning on and after 1980. 1-1-81

#### Final Plat of Margaret Fugate Rollins Subdivision

Motion was made and unanimously passed by the Board of Supervisors that the final plat of the Margaret Fugate Rollins Subdivision be approved as presented.

#### APPOINTMENT OF ROBERT B. TAYLOR OF ROSEDALE TO RUSSELL COUNTY PLANNING COMMISSION

Upon motion made by Wm. F. Green and unanimously passed by the Board of Supervisors that Robert B. Taylor of Rosedale be and hereby is named as an additional member to the Russell County Planning Commission for a three year term, ending February 5, 1982.

#### DOG LAW REQUEST

A delegation of interested citizens came before the Board and asked for an emergency dog law ordinance because of the sheep and cattle being killed in the county from stray dogs. It was also requested that a permanent dog law ordinance be advertised for public hearing at the end of the 60 days emergency ordinance.

#### EMERGENCY DOG LAW ORDINANCE

Upon motion made, and duly passed, it is ordered that it shall be unlawful for the owner of any dog or dogs in this County to permit said dog or dogs to run at large, away from the premises of the owner, from the period beginning February 5, 1979, and ending April 5, 1979. The owner of any dog or dogs found running at large in violation of this ordinance shall be guilty of a misdemeanor and upon conviction shall be punished accordingly. An emergency



June 6, 1987

The vote was:

AYE: Frank Horton  
Ralph Maples  
N. C. Meade  
Mike Puckett  
Danny Brown

NAY: None

ABSENT: Cynthia Compton

**ORDINANCE FOR SPECIAL ASSESSMENTS FOR AGRICULTURAL,  
HORTICULTURAL, FOREST OR OPEN SPACE REAL ESTATE**

Motion made by Ralph Maples, second by Mike Puckett and duly approved by the Board of Supervisors to accept amending the "Ordinance for Special Assessments for Agricultural, Horticultural, Forest or Open Space Real Estate fees as follows:

1. a late filing fee in the sum of ten dollars (\$10.00) plus one dollar (\$1.00) for each contiguous tract.
2. a revalidation fee of ten dollars (\$10.00) plus one dollar (\$1.00) for each contiguous tract.
3. late filing of a revalidation form..ten dollars (\$10.00) plus one dollar (\$1.00) for each contiguous tract.

The vote was:

AYE: Ralph Maples  
Mike Puckett  
Danny Brown  
N. C. Meade  
Frank Horton

NAY: None

ABSENT: Cynthia Compton

**APPROVAL OF INVOICES**

Motion made by Ralph Maples, second by Mike Puckett and duly approved by the Board of Supervisors to approve invoices for General County Fund in the amount of \$19,460.84.

The vote was:

AYE: Ralph Maples  
Mike Puckett  
Danny Brown  
Frank Horton  
N. C. Meade

NAY: None

ABSENT: Cynthia Compton

**VIRGINIA RESOURCE AUTHORITY MEETING**

Motion made by Ralph Maples, second by Mike Puckett and duly approved by the Board of Supervisors to authorize persons to travel to Richmond, Virginia, for the Virginia Resource Authority meeting on July 11, 1989.

The vote was:

AYE: Ralph Maples  
Mike Puckett

NAY: N. C. Meade

## PUBLIC HEARING

Public hearing was held, as advertised, on the proposed adoption of an ordinance for Special Reassessment for Agricultural, Horticultural, Forest Or Open Space Real Estate. Mr. F. C. Forberg, from the Property Tax Division of Virginia Department of Taxation gave a brief analysis of the contents of the proposed ordinance and conducted a question and answer session.

It was unanimously passed by the Board that the following ordinance be adopted:

ORDINANCE FOR SPECIAL ASSESSMENTS FOR  
AGRICULTURAL, HORTICULTURAL, FOREST OR  
OPEN SPACE REAL ESTATE

WHEREAS, Notice of Public Hearing having been advertised in local newspaper for two successive weeks to be held at the Courthouse in Lebanon, Virginia, on Monday, February 5, 1979, at 6:00 p. m.; and

WHEREAS, pursuant to provisions in Article 1.1 of Chapter 15 Title 58 of the Code of Virginia the proposed adoption of an ordinance for special assessments for Agricultural, Horticultural, Forest or Open Space Real Estate.

NOW, THEREFORE, BE IT RESOLVED that the following ordinance be and hereby is adopted effective 2-5-79.

## ORDINANCE

BE IT ORDAINED BY THE RUSSELL COUNTY BOARD OF SUPERVISORS:

## SECTION 1.

The County of Russell 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 1.1 of Chapter 15 of Title 58 of the Code of Virginia and of this ordinance.

## SECTION 2.

(a) The owner of any real estate meeting the criteria set forth in Section 58-769.5 and 58-769.7(b) of the Code of Virginia may, at least 60 days preceding the tax year for which such taxation is sought, apply to the Commissioner of the Revenue of Russell 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 58-769.9 of the Code of Virginia.

(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). Such application shall be on forms provided by the State Department of Taxation and supplied by the Commissioner of the Revenue of Russell County and shall include such additional schedules, photographs and drawings as may be required by the Commissioner of the Revenue of Russell County. An individual who is the owner of an undivided interest in a parcel may apply on behalf and the other owners of such parcel upon submitting an affidavit that such



submitted whenever the use or acreage of such land previously approved changes; provided, however, that such property owner must revalidate annually with the Commissioner of the Revenue of Russell County any applications previously approved. An application fee of TEN (\$10.00) DOLLARS, shall accompany each application.

(b) A separate application shall be filed for each parcel on the land book.

### SECTION 3.

Promptly upon receipt of any application, the Commissioner of the Revenue of Russell County shall determine whether the subject property meets the criteria for taxation hereunder. If the Commissioner of the Revenue of Russell County determines that the subject property does not meet such criteria, he shall determine the value of such property for its qualifying use, as well as its fair market value.

In determining whether the subject property meets the criteria for "agricultural use" or "horticultural use" the Commissioner of the Revenue of Russell County may request an opinion from the Commissioner of Agriculture and Commerce; in determining whether the subject property meets the criteria for "forest use" he may request an opinion from the Director of the Department of Conservation and Economic Development; and in determining whether the subject property meets the criteria for "open space use" he may request an opinion from the Director of the Commission of Outdoor Recreation. Upon the refusal of the Commissioner of Agriculture and Commerce, the Director of the Department of Conservation and Economic Development or the Director of the Commission of Outdoor Recreation to issue an opinion, or in the event of an unfavorable opinion which does not comport with standards set forth by the respective director, the party aggrieved may seek relief from any court of record wherein the real estate in question is located. If the Court finds in his favor it may issue an order which shall serve in lieu of an opinion for the purposes of this ordinance.

### SECTION 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.

### SECTION 5.

There is hereby imposed a roll-back tax, and interest thereon, in such amounts as may be determined under Virginia Code Section 58-769.10, upon any property as to which the use changes to a non-qualifying use.

### SECTION 6.

(a) The owner of any real estate liable for roll-back taxes shall, within sixty (60) 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 determine and assess the roll-back tax, which shall be paid to the Treasurer within thirty days of assessment. On failure to report within 60 days following such change in use and/or failure to pay within 30 days of assessment such owner shall be liable for an additional penalty equal to ten per centum of the amount of the roll-back tax and interest, which penalty shall be collected as a part of the tax. In addition to such penalty

roll-back tax, interest and penalty, for each month or 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 one hundred per centum of such unpaid taxes.

#### SECTION 7.

The provisions of Title 58 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.

#### SECTION 8.

This ordinance shall be effective for all tax years beginning on and after 1980. → 1-1-81

#### Final Plat of Margaret Fugate Rollins Subdivision

Motion was made and unanimously passed by the Board of Supervisors that the final plat of the Margaret Fugate Rollins Subdivision be approved as presented.

#### APPOINTMENT OF ROBERT E. TAYLOR OF ROSEDALE TO RUSSELL COUNTY PLANNING COMMISSION

Upon motion made by Wm. F. Green and unanimously passed by the Board of Supervisors that Robert E. Taylor of Rosedale be and hereby is named as an additional member to the Russell County Planning Commission for a three year term, ending February 5, 1982.

#### DOG LAW REQUEST

A delegation of interested citizens came before the Board and asked for an emergency dog law ordinance because of the sheep and cattle being killed in the county from stray dogs. It was also requested that a permanent dog law ordinance be advertised for public hearing at the end of the 60 days emergency ordinance.

#### EMERGENCY DOG LAW ORDINANCE

Upon motion made, and duly passed, it is ordered that it shall be unlawful for the owner of any dog or dogs in this County to permit said dog or dogs to run at large, away from the premises of the owner, from the period beginning February 5, 1979, and ending April 5, 1979. The owner of any dog or dogs found running at large in violation of this ordinance shall be guilty of a misdemeanor and upon conviction shall be punished accordingly. An emergency