

ARTICLE I. IN GENERAL

Sec. 38-1. Farm and agricultural products exempt.

Farm animals, grains and other feeds used for the nurture of farm animals, agricultural products, farm machinery and farm implements; and all items designated in Code of Virginia, § 58.1-3505.A are hereby exempt from taxation.

(Ord. of 3-23-1987(03))

State law reference—Local governing body may exempt certain farm and agriculture items from taxation, Code of Virginia, § 58.1-3505.B.

Sec. 38-2. Property tax exemption for structures in enterprise zones.

(a) The board of supervisors of the county does hereby partially exempt from real estate taxation real estate in the county on which any structure or other improvement no less than 20 years of age, or 15 years of age if the structure is located in an area designated as an enterprise zone by the commonwealth, has undergone substantial rehabilitation, renovation or replacement for commercial or industrial use. Structures substantially rehabilitated by complete replacement for commercial and industrial use may exceed the total square footage of the replaced structure by no more than 110 percent if located in areas designated enterprise zones by the commonwealth, and by no more than 100 percent in all other areas.

(b) This partial exemption from real estate taxation provided for by this chapter shall not exceed the greater of:

- (1) An amount equal to the increase in assessed value resulting from the industrial structure as determined by the commissioner of revenue; or

- (2) An amount equal to 50 percent of the cost of rehabilitation, renovation or replacement.

The greater taxation for the first tax year after rehabilitation, renovation or replacement, and that amount shall be diminished by ten percent of its original value exempted for each tax year after the rehabilitation, renovation, or replacement. This exemption shall run with the real estate as prescribed above for a period no longer than ten years.

(c) There is hereby assessed a fee of \$50.00 payable to Pulaski County for processing an application requesting the exemption provided by this section. No property shall be eligible for exemption under this chapter unless the appropriate building permits have been acquired, an application for exemption has been made and the required fee paid, and the commissioner of revenue has verified that the rehabilitation, renovation or replacement indicated on the application has been completed.

(d) Where rehabilitation is achieved through demolition and replacement of an existing structure, the exemption provided in subsection (a) of this section shall not apply when any structure demolished is a registered state landmark or is determined by the department of historic resources to contribute to the significance of a registered historic landmark.

(Ord. of 6-28-1999)

State law reference—Partial exemption for certain structures, Code of Virginia, § 58.1-3221.

Sec. 38-3. Limited tax exemption for solar and recycling equipment.

(a) The board of supervisors of the county does hereby exempt from local taxation as real or personal property 50 percent of the value of certified solar energy equipment

facilities or devices and 50 percent of the value of certified recycling equipment, facilities, or devices as defined in the Virginia Code. Such partial exemption shall be effective the next succeeding tax year following approval of application for exemption and thereafter for a period of five years only.

(b) The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this subsection, except where the context clearly indicates a different meaning:

Certified recycling equipment, facilities or devices means machinery and equipment which is certified by the department of environmental quality as integral to the recycling process and for use primarily for the purpose of aviating or preventing pollution of the atmosphere or waters of the commonwealth, and used in manufacturing facilities or plant units which manufacture, process, compound, or produce for sale recyclable items of tangible personal property at fixed locations in the county.

Certified solar energy equipment, facilities or devices means any property, including real or personal property, equipment, facilities or devices: means any property, including real or personal property, equipment, facilities, or devices, certified by the local certifying authority to be designed and used primarily for the purpose of providing for the collection and use of incident solar energy for water heating, space heating or cooling or other application which would otherwise require a conventional source of energy such as petroleum products, natural gas, or electricity.

Local certifying authority means the local building departments or the department of environmental quality.

(c) Any person residing in or an industry located in the county may proceed to have solar energy equipment, facilities or devices certified as exempt, wholly or partially, from taxation by applying to the local building department. If after examination of such equipment, facility or device, the local building department determines that the unit primarily performs any of the functions set forth in this chapter and conforms to the requirements set by regulations of the commonwealth's board of housing and community development, such department shall approve and certify such application. The local department shall forthwith transmit to the county commissioner of revenue those applications properly approved and certified by the local building department as meeting all requirements qualifying such equipment, facility or device for exemption for taxation. Any person aggrieved by a decision of the local building department may appeal such decision to the county director of building code enforcement, who may affirm or reverse such decision.

(d) Upon receipt of the certificate from the local building department or the department of environmental quality, the commissioner of revenue shall proceed to determine the value of such qualifying solar energy equipment, facilities or devices or certified recycling equipment, facilities or devices. The exemption provided by this chapter shall be determined by applying the local tax rate to the value of such equipment, facilities or devices and subtracting such amount, wholly or partially, either:

- (1) From the total real property tax due on the real property to which such equipment, facilities or devices are attached; or

- (2) If such equipment, facilities, or devices are taxable as machinery and tools under Code of Virginia, § 58.1-3661, from the total machinery and tools tax due on such equipment, facilities, or devices, at the election of the taxpayer.

It shall be presumed for purposes of administration of this chapter, and for no other purpose, that the value of such qualifying pollution control equipment and facilities is not less than the normal cost of purchasing and installing such equipment and facilities. (Ord. of 6-28-1999)

Sec. 38-4. Tax exemption for energy co-generation equipment.

(a) The board of supervisors does hereby exempt from the local taxation as real or personal property 50 percent of the value of generating equipment installed after December 31, 1974, for the purpose of converting from oil or natural gas to coal or to wood, wood bark, wood residue, or any other alternate energy source for manufacturing and any co-generating equipment installed since such date for use in manufacturing.

(b) Application for exemption to be effective in the year filed must be filed on or before April 1 of the year for which the exemption is first applied for and filed with the commissioner of revenue of the county.

(Ord. of 6-28-1999)

State law reference—Location option exemption for certain generating equipment, Code of Virginia, § 58.1-3662.

Sec. 38-5. Recordation tax imposed.

There is levied on every deed admitted to record in the county, a county recordation tax

in an amount equal to one-third of the amount of the state recordation tax for such deed recordation.

(Ord. of 10-25-2004)

State law references—Recordation tax generally, Code of Virginia, § 58.1-800 et seq.; authority to impose recordation tax, Code of Virginia, §§ 58.1-814, 58.1-3800 et seq.

Sec. 38-6. Refunds of erroneously assessed or paid taxes.

(a) Pursuant to Code of Virginia, § 58.1-3990, any county taxes or classes of taxes erroneously assessed and/or paid shall be exonerated from payment or refunded to the taxpayer or to his estate, as the case may be upon application to the commissioner of revenue of the county by the taxpayer or his estate, provided that the commissioner of revenue of the county certifies to the treasurer of the county the amount or amounts erroneously assessed. If the taxes have not been paid, the applicant shall be exonerated from payment of so much thereof as is erroneous, and if such taxes have been paid, the county treasurer or his successor in office shall refund to the applicant the amount erroneously paid, together with any penalties and interest paid thereon.

(b) When the commissioner of revenue who made the erroneous assessment has been succeeded by another person, such person shall have the same authority as the commissioner making the original erroneous assessment, provided he makes diligent investigation to determine that the original assessment was erroneously made and so certifies to the county treasurer and to the board of supervisors.

(c) No refund shall be made in any case when application therefor was made more than three years after the last day of the tax year for which such taxes were assessed;

provided however, if any tax is declared to be unconstitutional by a court of competent jurisdiction, the board of supervisors may grant a refund of such tax hereunder to all taxpayers, for those years to which the court proceeding was applicable.
(Ord. of 3-27-1989(01))

Sec. 38-7. Fees for delinquent county taxes.

(a) Pursuant to Virginia Code, § 58.1-3958, and subject to the limitations set forth in said section, both presently and subsequently (by virtue of any amendments thereto), a fee of 20 percent is hereby imposed on every taxpayer whose bill for county taxes of any kind:

- (1) Is delinquent; and
- (2) Is submitted to collection by an attorney who has been retained for that purpose pursuant to Virginia Code, § 58.1-3952.

In the case of jointly assessed property, only one fee per tax bill (i.e., tax ticket) shall be assessed, regardless of the number of taxpayers liable for that bill. In the case of multiple tax bills for any particular taxpayer, the fee shall be assessed for each and every tax bill which is delinquent.

(b) Such fee shall be collected as part of the taxes due and shall be applied to administrative costs and attorney's fees as provided in Virginia Code, § 58.1-3958.
(Ord. of 6-26-1995)

Secs. 38-8—38-32. Reserved.

ARTICLE II. SALES TAX

Sec. 38-33. Items exempt from local sales tax.

Pursuant to the authority contained in Code of Virginia, § 58.1-609.10, the board of

supervisors of does hereby exempt from the local sales tax artificial or propane gas, firewood, coal or home heating oil used for domestic consumption.
(Ord. of 9-22-1981(03))

Secs. 38-34—38-54. Reserved.

ARTICLE III. PROPERTY TAX

DIVISION 1. GENERALLY

Sec. 38-55. Certain pollution control equipment exempt from property taxation.

(a) The board of supervisors does hereby exempt from local taxation as real or personal property 95 percent of the value of certified pollution control equipment and facilities located in the county.

(b) The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this subsection, except where the context clearly indicates a different meaning:

Certified pollution control equipment and facilities means any property, including real or personal property, equipment facilities, or devices, used primarily for the purpose of abating or preventing pollution of the atmosphere or waters of the commonwealth and which the state certifying authority having jurisdiction with respect to such property has certified to the department of taxation as having been constructed, reconstructed, erected, or acquired in conformity with the state program or requirements for abatement or control of water or atmospheric pollution or contamination.

State certifying authority means the state water control board, for water pollution, and