

# ROCKBRIDGE COUNTY CODE

## Chapter 25

### TAXATION\*

- Art. I. In General, §§25-1--25-20**
- Art. II. Personal Property Tax, §§25-21--25-35**
- Art. III. Real Property Tax, §§25-36--25-95**
  - Div. 1. Generally, §§25-36--25-50
  - Div. 2. Special Assessment for Agricultural, Horticultural, Forest or Open Space Real Estate, §§25-51--25-65
  - Div. 3. Assessment of New Buildings, §§25-66--25-75
  - Div. 4. Exemptions from Real Estate Taxes, §§25-76--25-95
- Art. IV. Motor Vehicle License Tax, §§25-96--25-120**
- Art. V. Sales Tax, §§25-121--25-130**
- Art. VI. Use Tax, §§25-131--25-140**
- Art. VII. Utility Tax, §§25-141--25-160**
- Art. VIII. Additional Tax on Telephone Services, §§25-161--25-175**
- Art. IX. Transient Occupancy Tax, §§25-176--25-190**
- Art. X. Tax on Certain Foods and Beverages, §§25-191--25-215**
- Art. XI. Bank Franchise Tax, §§25-216--25-225**
- Art. XII. Recordation Tax, §§25-226--25-228**

### ARTICLE I. IN GENERAL

#### **Sec. 25-1. Correction of Erroneous Assessments; Interest.**

(a) In accordance with the provisions of Code of Virginia §58.1-3981, the Board of Supervisors authorizes the Commissioner of Revenue to certify to the Treasurer, without specific Board action, any erroneous assessment and correction thereof up to, but not including, the amount of Twenty-Five Hundred Dollars (\$2,500) so long as the Commissioner of Revenue is satisfied that he/she has erroneously assessed such applicant with any taxes due the County. All erroneous assessments in the amount of Twenty-Five Hundred Dollars (\$2,500) and greater shall be submitted to the Board for approval consistent with Code of Virginia §58.1-3981.

(b) In accordance with Code of Virginia §58.1-3991, any taxes erroneously assessed by the Office of the Commissioner of Revenue under the provisions of Article 5 of Chapter 39 of Title 58.1 of the Code of Virginia, 1950, as amended, shall be repaid with interest calculated at the same rate as that rate imposed by the County for delinquent taxes, with such rate to be set from time to time by the Board and kept on file with the Office of the Commissioner of Revenue.

---

\* **Cross reference(s)**--Licenses and business regulations, Ch. 19.

**State law reference(s)**--Taxation, Code of Virginia, §58.1-1 et seq.; local taxes, §58.1-3000 et seq.; general authority of board of supervisors as to levies, §15.2-1202.

Such interest shall run from the date such taxes were required to be paid or were paid, whichever is later. Taxpayers may apply for interest on erroneous assessments for no more than three years back.

(Ord. of 1-1-96)

**Secs. 25-2--25-20. Reserved.**

## **ARTICLE II. PERSONAL PROPERTY TAX\***

**Sec. 25-21. Levied; rate; applicability.**

(a) Except as noted in section 25-23 and section 25-25(c) and (e), there shall be a personal property tax on the assessed value of all tangible personal property with a situs in Rockbridge County as of January first for each year at a rate or rates established annually in the county budget enacted by the board of supervisors.

(b) The situs for personal property shall be as set forth in the Code of Virginia as amended.

(Ord. of 8-14-89(2), §§1, 2)

**Sec. 25-22. Exemptions.**

The following classes of personal property shall be exempt from taxation:

- (1) Household goods and personal effects as defined in Section 58.1-3504 of the 1950 Code of Virginia as amended. The items affected by this exemption are described as follows:
  - a. Bicycles;
  - b. Household and kitchen furniture including gold and silver plates, plated ware, watches and clocks, sewing machines, refrigerators, automatic refrigerating machinery of any type, vacuum cleaners and all other household machinery, books, firearms and weapons of all kinds;
  - c. Pianos, organs, phonographs and record players, and records to be used therewith and all other musical instruments of whatever kind, radio and television instruments and equipment;
  - d. Oil paintings, pictures, statuary, curios, articles of virtu and works of art;
  - e. Diamonds, cameos or other precious stones and all precious metals used as ornaments or jewelry;
  - f. Sporting and photographic equipment;
  - g. Clothing and objects of apparel;
  - h. Antique motor vehicles, as defined in Section 46.2-100 of the Code of Virginia, which may not be used for general transportation purposes. All

---

\* **State law reference(s)**--Tangible personal property taxes, Code of Virginia, §58.1-3500 et seq.

other tangible personal property used by an individual, a family or household incident to maintaining an abode.

- (2) Farm animals, grains and other feeds used for the nurture of farm animals, agricultural products, and farm machinery, implements and equipment as described and enumerated in subsections 1 through 10 of Section 58.1-3505(A) of the Code of Virginia (1950, as amended). **Effective January 1, 2005.**

(Ord. of 8-14-89(2), §3; Ord. of 5-23-05)

**State law reference(s)**--Authority for above exemptions, Code of Virginia, §§58.1-3504, 58.1-3505.

### **Sec. 25-23. Partial exemptions.**

The following class of personal property shall be exempt to the extent the board of supervisors determines from time to time:

One motor vehicle that is regularly used by each volunteer rescue squad member or volunteer fire department member to respond to calls, as outlined in §58.1-3506 of the Code of Virginia as item 13, shall be exempt to the extent of a maximum deduction of two hundred dollars (\$200.00). In order to qualify for this exemption, by January 31<sup>st</sup> of each year (or thereafter upon the discretion of said commissioner, with good cause shown), the aforesaid volunteer shall furnish the commissioner of revenue with a certification by the chief or head of the volunteer organization, that said volunteer is a member of the volunteer rescue squad or fire department who regularly responds to calls or regularly performs other duties for the rescue squad or fire department, and the motor vehicle is identified as regularly used for such purposes. In addition to the above, the chief or head of the volunteer organization shall deliver a certified list by January second of each year to the commissioner of revenue, which list shall contain the names of each volunteer for that organization who regularly responds to calls or regularly performs other duties for the rescue squad, together with one motor vehicle identification number per individual volunteer.

**State law reference(s)**--Authority for above section, Code of Virginia, §58.1-3506.

### **Sec. 25-24. Returns.**

(a) Property tax returns for all tangible personal property, including but not limited to, a motor vehicle, trailer, semi-trailer, or boat, manufactured homes, and machinery and tools, with a situs in the county as of January 1 of each year shall be filed with the commissioner of the revenue on or before March first (1<sup>st</sup>) of each calendar year. Tangible personal property tax returns for motor vehicles, trailers, semi-trailers, and boats that acquired a situs within the county or are transferred to a new owner in the county after January 1, shall be filed within thirty (30) days following the date of such transfer or acquisition of situs in the county. Residents of all towns within the county must file personal property tax returns with the commissioner of the revenue in accordance with this section. The commissioner of the revenue shall prescribe forms for the reporting of tangible personal property subject to taxation under this article.

(b) Except as provided in subparagraph (c) hereafter, any person failing to file such return on or before the due date shall incur a late filing penalty thereon of fifteen dollars (\$15.00), provided that such penalty shall not exceed the greater of ten percent (10%) of the tax assessable on such return or ten dollars (\$10.00); provided, however, that the late filing penalty shall in no case exceed the amount of the tax assessable. The late filing penalty shall be added to the amount of taxes or levies due from such taxpayer and, when collected by the treasurer, shall be accounted for in the treasurer's settlements. The assessment of a penalty under this section shall not be deemed a defense to any criminal prosecution for failing to make the return of taxable property as required by law or this section.

(c) Any person (excluding a business) owning or leasing a motor vehicle, trailer, semi-trailer or boat, who has previously filed a personal property tax return with the commissioner of revenue for such tangible personal property in accordance with subparagraph (a) above, and for which personal property there has been no change in status or situs, shall not be required to file another personal property tax return on such personal property, until and if there is a change in status or in situs. In the event of a change in status or in situs, a new personal property tax return shall be filed with the commissioner of the revenue as provided in subparagraph (a) above.

For purposes of this section, the term "change in status" shall mean one (1) or more of the following:

(1) A change occurs in the name or address of the person or persons, or entity, owning or leasing such tangible personal property.

(2) A change occurs in the taxable situs of tangible personal property.

(3) Any action which causes personal property to acquire situs in the county occurs, for which no personal property tax return has been filed by the owner.

(4) Any change affecting the assessment or levy of the personal property tax occurs for which a tax return has been previously filed, or the use of a personal vehicle has changed to business use, thereby affecting application of the Personal Property Tax Relief Act.

(d) The commissioner of the revenue may grant extensions of time, not to exceed (90) days, for filing returns on tangible business personal property and machinery and tools, whenever good cause exists. Application for such extension of time must be made prior to the regular March 1<sup>st</sup> filing deadline. The commissioner of the revenue shall keep a record of every such extension. Failure to file returns within the extended time will cause the taxpayer to be treated the same as if no extension had been granted.

(e) Penalty for failure to file a return shall not be imposed if such failure was not the fault of the taxpayer. The commissioner of revenue shall make such determinations relating exclusively to failure to file a return.

(f) If any taxpayer liable to file a return required by this article neglects or refuses to file such return as herein prescribed, the commissioner of the revenue shall, from the best information he can obtain, enter the fair market value for such property and assess the same as if it had been reported to him, and shall impose applicable penalties for failure to file a return. (Ord. of 8-14-89(2), §5; Ord. of 11-28-94, §1; §§(a)-(f) Amended by Ord. of 9-28-09, effective January 1, 2010)

### **Sec. 25-25. When due and payable.**

(a) Payment of personal property taxes for the current year, including prorated taxes, shall be due on or before October fifth of the tax year.

(b) There shall be a personal property tax at a rate established each year by the board of supervisors on motor vehicles, trailers and boats, and manufactured homes (as defined in Code of Virginia §36-85.3 and which are used as a place of full-time residence by any person), (hereinafter referred to in this section as "taxable property") which have a situs within the county on January first of each year and which acquire a situs within the county on or after January second of each year. When taxable property acquires a situs within the county on or after January second, the personal property tax for the year shall be assessed to the owner prorated on a monthly basis for the portion of the tax year during which the taxable property has a situs within the county, save for manufactured homes, which shall be prorated on a quarterly basis for the portion of the tax year during which the taxable property has a situs within the county. When taxable property with a situs in the county is transferred to a new owner within the county, the personal property tax shall be assessed to the new owner prorated on a monthly basis for the portion of the tax year during which the new owner owns the taxable property, save for manufactured homes, which shall be prorated on a quarterly basis for the portion of the tax year during which the taxable property has a situs within the county. For purposes of monthly proration, a period of more than one-half (1/2) of a month shall be counted as a full month and a period of less than one-half (1/2) of a month shall not be counted; for quarterly proration for manufactured homes, any portion of a quarter shall be counted as a full quarter. For purposes of monthly proration, the first through the fifteenth day will be considered as the first half of the month, and the sixteenth to the end of the month will be considered the second half of the month.

(c) When any taxable property loses its situs within the county after the tax day (January 1<sup>st</sup>) or after the day which it acquired a situs or its title is transferred to a new owner, the tax payer shall from that time be relieved from personal property tax on such tangible property and receive a credit towards taxable property newly transferred to the tax payer, or a credit against personal property taxes outstanding against the tax payer, or a refund of personal property taxes already paid on a monthly prorated basis, upon application to the commissioner of revenue, provided that application is made within three (3) years from the last date of the tax year during which the taxable property lost situs or had its title transferred. Relief from the assessment of any personal property tax based upon loss of situs or acquisition of situs shall be based upon the property being legally assessed by another jurisdiction or for another person and such tax on the assessed property being paid.

(d) When any person, after January first, or situs date, acquires any taxable property with a county situs, the tax shall be assessed on such taxable property for the portion of the tax year during which the new owner owns the taxable property and has its situs in the county. Such person must file a return for said property within thirty (30) days after it is acquired, failing which said person shall be assessed a penalty of ten (10) percent of the tax due.

(e) An exemption from this tax and any interest or penalties arising therefrom shall be granted for any tax share or portion thereof during which the property was legally assessed by another jurisdiction and that such tax on the assessed property was paid.

(Ord. of 8-14-89(2), §6; Ord. Of 4-27-92, §§1,2; Ord. Of 11-28-94, §2; Ord. of 10-22-01)

**State law reference(s)**--Authority for above section, Code of Virginia, §§58.1-3516, 58.1-3521, and 58.1-3916.

### **Sec. 25-26. Penalty and interest on delinquencies.**

(a) Any person who shall fail to pay any tangible personal property tax when the same is due shall be assessed and shall pay, along with such tax, a penalty of ten (10) percent of the amount of such unpaid tax.

(b) In the event any tax on tangible personal property is not paid on or before the date the same is due, interest at the rate of ten (10) percent, commencing on the first day of the month after the due date, of the year for which such tax was assessed, and shall be assessed and collected on the principal of and penalties on such tax; provided, however, that the second and subsequent years of delinquency, such interest shall be at the rate established pursuant to Section 6621 of the U.S. Internal Revenue Code of 1954, as amended.

(Ord. of 8-14-89(2), §7)

**State law reference(s)**--Authority for above section, Code of Virginia, §58.1-3916.

### **Sec. 25-27. Payment of administrative fees, attorney's fees, and collection agency's fees to cover the costs associated with the collection of delinquent taxes.**

Any person liable for local taxes who fails to pay the taxes on or before the due date shall, in addition to all penalties and interest, pay a fee to cover the administrative costs associated with the collection of delinquent taxes. Such fee shall be added to all penalties and interest and shall be equal to the maximum amounts allowed by Section 58.1-3958 of the Virginia Code, as amended, or such other Virginia statute regulating the amount of such fees or covering the subject of fees in such cases. Collection agency's fees not to exceed twenty (20) percent of the delinquent tax bill may be recovered from any such person whose taxes are thereafter collected by a private collection agent, or, if the delinquency is collected by action at law or suit in equity, reasonable attorney's fees not to exceed twenty (20) percent may be recovered. For purposes of this section, local taxes shall mean any tax which falls on a taxpayer as a result of action by the Rockbridge County Board of Supervisors.

The Rockbridge County Treasurer is authorized to enter into a contract with a collections agency consistent with this ordinance and Virginia law.

(Ord. of 3-24-03)

**Secs. 25-28--25-35. Reserved.**

### **ARTICLE III. REAL PROPERTY TAX\***

#### **DIVISION 1. GENERALLY**

**Secs. 25-36--25-37. Reserved.**

**Sec. 25-38. Authority to sue for property taxes.**

(a) *County treasurer.* At the direction of the board of supervisors, the treasurer of Rockbridge County, is authorized in the name of the county to institute suit against any person whose local taxes on real estate and/or personal property are past due.

(b) *Commonwealth's attorney for Rockbridge County.* The commonwealth attorney for the county is authorized to prosecute cases covered by paragraph (a), above, if and when necessary, pursuant to §§58.1-1806, 58.1-2022, 58.1-3953 and 58.1-3954 of the Code of Virginia.

**Sec. 25-39. Semi-annual payments of real estate tax.**

Effective for the tax year beginning January 1, 1991, and ending December 31, 1991, and continuing for each tax year thereafter, payment of taxes on real estate in the county shall be due and payable in equal installments on June 5 and December 5 of each year. A ten (10) percent penalty shall be imposed on any installment not paid when due. Interest on the June 5 installment shall commence on January 1 of each year following the June 5 installment and interest on the December 5 installment shall commence on January 1 of each year following the December 5 installment. Interest shall be at the rate of ten (10) percent per annum and shall be applied to the unpaid installment and penalty thereon.

(Ord. of 6-13-90(4))

**Sec. 25-40. Five-year cycle reassessment.**

The county shall conduct its general reassessments of real estate at five-year intervals.  
(Ord. of 6-22-09)

**Secs. 25-41--25-50. Reserved.**

#### **DIVISION 2. SPECIAL ASSESSMENT FOR AGRICULTURAL, HORTICULTURAL, FOREST OR OPEN SPACE REAL ESTATE**

**Sec. 25-51. Provision for special assessment.**

---

\* **State law reference(s)**--Real property tax, Code of Virginia, §58.1-3200 et seq.

The county finds that the preservation of real estate devoted to agricultural, horticultural, forest and open spaces 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 Title 58.1 of the Code of Virginia and of this division.

**Sec. 25-52. Application for special assessment.**

(a) The owner of any real estate meeting the criteria set forth in §§58.1-3230 and 58.1-3233 of the Code of Virginia may, at least sixty (60) days preceding the tax year for which such taxation is sought, apply to the commissioner of the revenue 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 §58.1-3236 of the Code of Virginia. (In any year in which a general reassessment is being made such application may be submitted until thirty (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 and shall include such additional schedules, photographs, and drawings as may be required by the commissioner of the revenue. 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 fee of ten dollars (\$10.00) shall accompany each application. An application shall be 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 any applications previously approved.

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

**Sec. 25-53. Qualification for special assessment.**

Promptly upon receipt of any application, the commissioner of the revenue 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 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 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 meet 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 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 division.

**Sec. 25-54. Entry on land books.**

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.

**Sec. 25-55. Roll-back tax for changes to non-qualifying use.**

There is hereby imposed a roll-back tax and interest hereon, 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.

**Sec. 25-56. Liability for roll-back tax.**

(a) The owner of any real estate liability 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 (30) days of assessment. On failure to report within sixty (60) days following such change in use and/or failure to pay within thirty (30) days of assessment such owner shall be liable for an additional penalty equal to ten (10) 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, there is hereby imposed interest of one-half (1/2) 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 (100) per centum of such unpaid taxes.

**Secs. 25-57--25-65. Reserved.**

### DIVISION 3. ASSESSMENT OF NEW BUILDINGS

#### **Sec. 25-66. Assessments for New Construction.**

All new buildings substantially completed or fit for use and occupancy prior to November 1 of the year of completion shall be assessed when so completed or fit for use and occupancy, and the commissioner of the revenue shall enter in the books the fair market value of such building. No partial assessment as provided herein shall become effective until information as to the date and amount of such assessment is recorded in the office of the official authorized to collect taxes on real property and made available for public inspection. The total tax on any such new building for that year shall be the sum of (i) the tax upon the assessment of the completed building, computed according to the ratio which the portion of the year such building is substantially completed or fit for use and occupancy bears to the entire year, and (ii) the tax upon the assessment of such new building as it existed on January 1 of that assessment year, computed according to the ratio which the portion of the year such building was not substantially complete or fit for use and occupancy bears to the entire year.

With respect to any assessment made under this section after September 1 of any year, the penalty for nonpayment by December 5 shall be extended to February 5 of the succeeding year.

(Ord. of 6-25-01)

#### **Sec. 25-67. Abatement of levies on buildings razed, destroyed, or damaged by natural or accidental events.**

Buildings which are razed, destroyed, or damaged due to a natural or accidental event and through no fault of the owner shall receive an abatement for tax levies computed according to the ration which the portion of the year the building was fit for use, occupancy, or enjoyment bears to the entire year. No such abatement shall occur unless:

- (1) The destruction or damage to such building decreases its value by \$500 or more;
- (2) The destruction or damage to such building renders it unfit for use and occupancy for 30 or more days during the year;
- (3) The owner of such building makes application for the abatement within six months of the date on which the building was razed, destroyed, or damaged; and
- (4) As the building is repaired, it shall be reassessed in accordance with the preceding section, 25-66.

(Ord. of 11-24-03)

**State law reference(s)**--Code of Virginia, §58.1-3222.

#### **Secs. 25-68--25-75. Reserved.**

## DIVISION 4. EXEMPTIONS FROM REAL ESTATE TAXES\*

### **Sec. 25-76. Exemption authorized.**

The commissioner shall, upon application made and within the limits as hereinafter provided, order exemption of tax on real property (including manufactured homes as defined in Virginia Code §36-85.3) owned by and occupied as the sole dwelling house of a person or persons not less than sixty-five (65) years of age or a person or persons less than sixty-five (65) years of age determined to be permanently and totally disabled as defined in this division, upon the terms and conditions hereinafter set out. A dwelling jointly held by a husband and wife may qualify for exemption if either spouse is over sixty-five (65) years of age or is permanently and totally disabled. Persons qualifying for exemptions are deemed to be bearing an extraordinary real estate and/or manufactured home tax burden in relation to their income and financial worth.

(Ord. of 11-13-89, §2(a); Ord. of 7-8-96)

(Amended by Ord. of 7-24-06, effective January 1, 2007)

**State law reference(s)** -- Code of Virginia, §58.1-3210, et. seq.

### **Sec. 25-76.1. Notice of real estate tax exemption program for the elderly and disabled.**

The treasurer shall enclose written notice, in each real estate tax bill, of the terms and conditions of the Rockbridge County real estate tax exemption program established in this division. The treasurer shall also employ any other reasonable means necessary to notify residents of the county about the terms and conditions of the real estate tax exemption program for the elderly and disabled residents of the county.

(This Section added by Ord. of 7-24-06, effective January 1, 2007)

**State law reference(s)** -- Code of Virginia, §58.1-3210, et. seq.

### **Sec. 25-77. Administration of the exemption.**

The exemption shall be administered by the commissioner of the revenue according to the general provisions contained in this division. The commissioner of the revenue is hereby authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations in conformity with the general provisions of this division, including the requirements of answers under oath, as may be reasonably necessary to determine qualifications for exemption or qualifications for exclusions as specified by this division. The commissioner may require the production of certified tax returns and appraisal reports to establish income or financial worth of any applicant.

(Ord. of 11-13-89, §2(b); Ord. of 7-8-96)

(Amended by Ord. of 7-24-06, effective January 1, 2007)

**State law reference(s)** -- Code of Virginia, §58.1-3210, et. seq.

### **Sec. 25-78. Requirements for exemption.**

---

\* **State law reference(s)**--Authority of county to grant exemption provided for in this division, Code of Virginia, §58.1-3210.

Exemption shall be granted to persons subject to the following provisions:

- (1) The title of the property for which exemption is claimed is held, or partially held, on January first of the taxable year, by the person or persons claiming exemption.
- (2) The applicant occupying the dwelling or manufactured home and owning title, or partial title, thereto is sixty-five (65) years of age or older on December thirty-first of the year immediately preceding the taxable year. Such dwelling or manufactured home must be occupied as the sole dwelling of the person or persons not less than sixty-five (65) years of age; or
- (3) The applicant occupying the dwelling or manufactured home and owning title, or partial title thereto, is permanently and totally disabled as hereinafter defined as of December thirty-first of the year immediately preceding the taxable year.
- (4) The total combined income during the immediately preceding calendar year from all sources of the owners of the dwelling or manufactured home living therein, and of the owners' relatives living in the dwelling or manufactured home shall not exceed the greater of fifty thousand dollars (\$50,000.00), or the income limits based upon family size for the respective metropolitan statistical area, annually published by the Department of Housing and Urban Development for qualifying for federal housing assistance pursuant to §235 of the National Housing Act (12 U.S.C. §1715z); provided that the first ten thousand dollars (\$10,000.00) of income of each relative, other than the spouse of the owner, or owners, who is living in the dwelling or manufactured home, and who does not qualify for the exemption provided for herein, shall not be included in such total, and provided further that the first ten thousand dollars (\$10,000.00) of any income received by an owner who is permanently disabled shall not be included in such income; and provided further that the first five thousand dollars (\$5,000.00) of any permanent or temporary disability benefit, from whatever source, received by an owner shall not be included in such income.
- (5) Notwithstanding subsection (4) above, if any person qualifies for an exemption under this division and can prove by clear and convincing evidence that his or her physical or mental health has deteriorated to the point that the only alternative to permanently residing in a hospital, nursing home, convalescent home or other facility for physical or mental care is to have a relative move in and provide care for that person, and if a relative does move in for that purpose, then none of the relative's income shall be counted towards the income limit.
- (6) The net combined financial worth, including the present value of all equitable interests, as of the thirty-first (31<sup>st</sup>) day of December of the immediately preceding calendar year, of the owners, and of the spouse of any owner, excluding the value of the dwelling or manufactured home and the furnishings therein,

including furniture, household appliances and other items typically used in a home, and the land upon which it is situated, not exceeding two (2) acres, shall not exceed two hundred thousand dollars (\$200,000.00).

- (7) For purposes of this division, income shall mean total gross income from all sources, without regard to whether a tax return is actually filed. Income shall not include life insurance benefits or receipts from borrowing or other debt.

(Ord. of 11-13-89, §2(c); Ord. Of 7-8-96)

**State law reference(s)**--Similar provisions and authority of county as to income, net worth, etc., Code of Virginia, §§58.1-3210--58.1-3212.

(Amended by Ord. of 7-24-06, effective January 1, 2007)

**State law reference(s)** -- Code of Virginia, §58.1-3210, et. seq.

### **Sec. 25-79. Application of and eligibility for exemption.**

The owner or owners claiming such exemption shall file initially with the commissioner of the revenue an affidavit setting forth an identification of (1) the names of the related persons occupying such real estate or manufactured home and (2) that the total combined net worth, including equitable interests and the combined income from all sources, of the persons specified in Section 25-78 hereof, does not exceed the limits prescribed herein. The affidavit shall also set forth the gross income of the qualifying applicant. After the initial filing, the person claiming such an exemption may file an affidavit on a three-year cycle with an annual certification by the taxpayer that no information contained on the last preceding affidavit filed has changed to violate the limitations and conditions provided herein. All such filings shall be after January 1 but before April 1 of each taxable year; provided, however, that the commissioner of revenue may, within his sole discretion, extend the filing deadline to June 30 for first time applicants or cases of hardship.

If any such applicant is under sixty-five (65) years of age, such form shall have attached thereto a certification by the Social Security Administration, the Department of Veterans Affairs or the Railroad Retirement Board, or if such person is not eligible for certification by any of these agencies, a sworn affidavit by two medical doctors who are either licensed to practice medicine in the Commonwealth or are military officers on active duty who practice medicine with the United States Armed Forces, to the effect that the person is permanently and totally disabled as defined in Virginia Code §58.1-3217; however, a certification pursuant to 42 U.S.C. Section 423(d) by the Social Security Administration (so long as the person remains eligible for such social security benefits) shall be deemed to satisfy such definition in Virginia Code §58.1-3217. The affidavit of at least one of the doctors shall be based upon a physical examination of the person by such doctor. The affidavit of one of the doctors may be based upon medical information contained in the records of the Civil Service Commission that is relevant to the standards for determining permanent and total disability as defined in Virginia Code §58.1-3217.

The fact that persons who are otherwise qualified for tax exemption under this division are residing in hospitals, nursing homes, convalescent homes or other facilities for physical or mental care for extended periods of time shall not be construed to mean that the real estate for which tax exemption is sought does not continue to be the sole dwelling of such persons during

such extended periods of other residence so long as such real estate is not used by or leased to others for consideration.

(Ord. of 11-13-89, §§2(d), (e); Ord. of 7-8-96)

(Amended by Ord. of 7-24-06, effective January 1, 2007)

**State law reference(s)** -- Code of Virginia, §58.1-3210, et. seq.

**Sec. 25-80. Amount of exemption.**

The commissioner of the revenue, after audit and investigation, and any other further inquiry of the persons seeking such exemption as he/she may deem reasonably necessary in determining the qualifications therefor, shall determine which persons are qualified for exemption and shall issue to the persons so qualified a certificate showing the amount of the exemption from the claimant's real estate and/or manufactured home tax liability. A person qualifying for and claiming exemption under this article shall be relieved of that portion of the real estate tax levied on the qualifying dwelling and land, not exceeding two (2) acres, or manufactured home tax liability, calculated in accordance with the following schedule:

If Gross Combined Income As Described in Section 25-78(4) Above Is:	Tax Exemption Is: (percent)
\$ 18,000 or less	80%
\$ 18,001 to \$28,000	60%
\$ 28,001 to \$38,000	40%
\$ 38,001 or greater	20%

(Ord. of 11-13-89, §2(f); Ord. Of 7-8-96)

(Amended by Ord. of 7-24-06, effective January 1, 2007)

**State law reference(s)** -- Code of Virginia, §58.1-3210, et. seq.

**Sec. 25-81. Forfeiture of exemption.**

Failure to pay the taxes due by December fifth of the year for which such exception is issued, after calculation of the exemption, shall constitute a forfeiture of the exemption for the current year and the taxable year immediately following. Additionally, changes with respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which an affidavit is filed pursuant to this division and having the effect of exceeding or violating the limitations and conditions provided in this article shall nullify any exemption for the remainder of the current taxable year and the taxable year immediately following, but the taxpayer will be entitled to the prorated exemption for the portion of the taxable year during which the taxpayer qualified for such exemption. Upon forfeiture of any exemption, the taxpayer shall file a new affidavit to qualify for an exemption for future tax years.

A change in ownership to a spouse, when such change resulted solely from the death of the qualifying individual, or a sale of such property shall result in a prorated exemption for the then current taxable year. The proceeds of the sale which would result in the prorated exemption shall not be included in the computation of net worth or income as provided above. Such prorated portion shall be determined by multiplying the amount of the exemption by a fraction wherein the number of complete months of the year such property was properly eligible for such exemption is the numerator and the number twelve is the denominator.

(Ord. of 11-13-89, §2(g); Ord. of 7-8-96)

(Amended by Ord. of 7-24-06, effective January 1, 2007)

**State law reference(s) --** Code of Virginia, §58.1-3210, et. seq.

**Sec. 25-82. Penalty for false claim.**

Any person who shall falsely claim the exemption provided for in this division shall pay to the treasurer one hundred ten (110) percent of such exemption.

(Ord. of 11-13-89, §2(h); Ord. of 7-8-96; Ord. of 7-24-06)

**Sec. 25-83. Additional penalty for false claim.**

Any person falsely claiming an exemption under this division shall be guilty of a Class 1 misdemeanor.

(Ord. of 11-13-89, §2(i); Ord. of 7-8-96; Ord. of 7-24-06)

**Sec. 25-84. A resolution for the relief of certain taxes in cases of disaster.**

Any taxpayers in the county whose lands, improvements or personal property, or any portion thereof, shall be destroyed in any manner by common disaster, if declared such by the Governor of Virginia, may on application therefor be relieved from the taxes of the county upon such land, improvements thereon, or personal property as shall be so taken and which are uncompensated for by insurance or otherwise. Such relief shall be for that year in which such property is taken from and after the date upon which such disaster occurred.

Any such taxpayers who have not paid the taxes or levies on any such land, improvements thereon or personal property so taken shall also be relieved of interest and penalties therefor; provided, they shall make payment for their proportion, if any, of the taxes and levies for the year during which the land, improvements thereon or personal property was so taken, on or before July 1 of the year following.

Any taxpayer entitled to such relief may apply within one year of such disaster to the commissioner of revenue of the county, who shall determine the amount by which the assessment on such property should be reduced by reason of such loss. If such tax has not been paid, the assessing officer shall exonerate the applicant from the payment of so much of the tax as allocable to such loss. If such tax has been paid, the assessing officer shall certify the amount of such reduction to the treasurer of the county, who shall issue a refund therefor.

(Ord. of 7-8-96; Ord. of 7-24-06)

**Secs. 25-85--25-95. Reserved.**

#### **ARTICLE IV. MOTOR VEHICLE LICENSE TAX\***

**Sec. 25-96. Persons affected.**

Every resident of the county who shall own or have in his custody or under his control a motor vehicle duly registered by the Department of Motor Vehicles of the Commonwealth of Virginia or any comparable licensing authority of any state or foreign nation, normally garaged, stored, or parked within the boundaries of the county and operated on the public highways of the Commonwealth of Virginia, shall purchase a county license decal for such motor vehicle. The term "resident" as used herein shall be construed to embrace any person having a place of abode in the county irrespective of any intention on a part of such person to return to, or to establish residence outside of, the county at some future date, and the term "resident" shall also be construed to embrace any corporation, firm or person having an office or place of business in the county.

(Ord. of 9-23-85, §1; Ord. of 6-28-93, §1)

**Sec. 25-97. Passenger motor vehicles.**

On each and every motor vehicle designed and used for the transportation of passengers and not exempt from taxation as otherwise herein provided there shall be a license tax of twenty-five dollars (\$25.00) and on each and every motorcycle a license tax of twenty-five dollars (\$25.00), except in those instances where a lesser amount is mandated by state law.

(Ord. of 9-23-85, §2; Ord. of 6-28-93, §2; Ord. of 6-28-04)

**Sec. 25-98. Trucks, trailers, etc.**

(a) On each and every truck, bus, trailer, semi-trailer, and autowagon not exempt from taxation as otherwise herein provided, there shall be a license tax of twenty-five dollars (\$25.00), except in those instances where a lesser amount is mandated by state law.

(b) On each one or two-wheel trailer with a body length of not more than nine (9) feet and width not greater than the width of the motor vehicle to which it is attached at any time of operation, and to be attached to the owner's motor vehicle and used only for carrying property belonging to such owner of such trailer not to exceed one thousand (1,000) pounds at any one time there shall be no license tax assessed. There is a maximum license fee of fifty dollars (\$50.00) in the aggregate for any one owner of any such trailer to be paid as follows: twenty dollars (\$20.00) the first two (2) years, ten dollars (\$10.00) the third year, and free thereafter.

---

\* **Cross reference(s)**--Motor vehicles and traffic, Ch. 20.

**State law reference(s)**--Authority for tax, Code of Virginia, §46.2-752.

(c) In the case of a combination of a tractor-trailer or semi-trailer, each vehicle constituting such part of a combination shall be licensed as a separate vehicle and separate license decal shall be issued therefor.

(Ord. of 9-23-85, §3; Ord. of 6-28-93, §3; Ord. of 6-28-04)

**Sec. 25-99. Preconditions for issuance.**

All applicants for a license decal under this article for each motor vehicle, trailer, or semi-trailer, or any other item of personal property (e.g., mobile homes, farm equipment, machinery and tools, and any late filing fees), that is subject to assessment by the commissioner of the revenue under the personal property tax law, shall present to the county treasurer satisfactory evidence that all due and outstanding personal property taxes have been paid on all motor vehicles, trailers or semi-trailers or other item of personal property owned by the applicant before a license decal shall be issued for any one vehicle owned by the applicant. Evidence of the assessment as of the date of ownership shall be supplied by a certificate from the commissioner of the revenue. (Ord. of 9-23-85, §4; Ord. of 6-28-93, §4)

**Sec. 25-100. License tax year.**

A license tax year shall begin on the sixteenth day of April and shall expire on the fifteenth day of April of each year.

(Ord. of 9-23-85, §5; Ord. of 6-28-93, §5)

**Sec. 25-101. Prorations.**

Only one-half (1/2) of the license tax prescribed by this article shall be assessed and collected whenever any such license tax first becomes assessable during the period beginning on the first day of October in the same license tax year; and only one-third (1/3) of such license tax shall be assessed and collected whenever such license tax first becomes assessable on or after the sixteenth day of January in the same license tax year. Every license upon the payment of license tax thereon shall expire at the end of the license tax year in which the same was issued.

(Ord. of 9-23-85, §6; Ord. of 6-28-93, §6)

**Sec. 25-102. Issuing license decals.**

Any person, firm or corporation coming under the provisions of this article shall make application for license upon forms prescribed by the treasurer of the county, and upon payment of the required tax shall be issued as evidence decals which shall be conspicuously placed to the right of the inspection sticker on the windshield of the vehicle so licensed in such manner as to be plainly visible in the manner prescribed for state automobile inspection decals. On all trailers, semi-trailers, autowagons, motorcycles and motor bikes, the decal is to be placed on a conspicuous part of the body fender of said vehicle, as near as possible to the rear state license plate. Failure to display such decals shall be a violation of this article, even though the license tax has been paid. No such decals shall be placed upon any other vehicle other than that for which it was issued, but such decals may be transferred from one vehicle to another in the same manner and under the same conditions as provided by the laws governing the transfer of state

license tags, except that a fee of one dollar (\$1.00) shall be charged. In addition, the decal is to be removed and placed in the proper position upon the new vehicle. In the event said decal is destroyed in process of transfer, the owner shall be issued a new decal in accordance with section 25-103 of this article.

(Ord. of 9-23-85, §7; Ord. of 6-28-93, §7)

**State law reference(s)**--Authority for above section, Code of Virginia, §46.2-752.

### **Sec. 25-103. Lost or destroyed decals.**

A duplicate decal shall be issued upon affidavit of the applicant that the original decal has been lost or destroyed. The fee for the duplicate decal shall be one dollar (\$1.00).

(Ord. of 9-23-85, §8; Ord. of 6-28-93, §8)

### **Sec. 25-104. Exemption.**

(a) Nothing in this article shall be construed to require a license tax of a person, firm or corporation exempted under the provisions of the laws of the State of Virginia, or the United States of America; nor is a license tax required of residents of any incorporated town or city that now issues separate license tags or decals.

(b) Nothing in this article shall be construed to require a license tax for any one motor vehicle owned and used personally by any veteran who holds a current state motor vehicle registration card establishing that he has received a disabled veteran's exemption from the Division of Motor Vehicles and has been issued a disabled veteran's motor vehicle license plate as prescribed in Virginia Code §46.2-739, or for individuals on active military duty.

Provided, however, that any person, corporation or firm exempted from the payment of the license tax imposed by the Ordinances of Rockbridge County, Virginia, shall, nevertheless, apply for and prominently display the county decal required by this article.

(Ord. of 9-23-85, §9; Ord. of 10-10-89; Ord. of 6-28-93, §9)

### **Sec. 25-105. Records.**

The county treasurer shall keep a record of each such license decal issued by the treasurer, showing the number of such decal, the person to whom it was issued.

(Ord. of 9-23-85, §10; Ord. of 6-28-93, §10)

### **Sec. 25-106. Penalty.**

Any person failing to obtain or display the license decal required by this article shall be guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine not to exceed the sum of twenty dollars (\$20.00); and trial of all violations of this article shall be enforced by proceedings before the Rockbridge County General District or Juvenile and Domestic Relations District Court in the manner and with like right of appeal as provided in misdemeanor cases; and the sheriff or his deputies and officers of the county are hereby authorized to issue summons in writing to violators of this article for appearance before said court.

(Ord. of 9-23-85, §11; Ord. of 6-28-93, §11)

**Sec. 25-107. Fees to be no greater than those imposed by the Commonwealth of Virginia.**

For any motor vehicle or trailer for which the Commonwealth of Virginia assesses a licensing fee less than the amount of the licensing tax imposed by this article the licensing tax imposed by this article shall be no greater than the licensing fee imposed by the Commonwealth of Virginia.

(Ord. of 9-23-85, §12; Ord. of 6-28-93, §12)

**Sec. 25-108. Refunds on decals.**

Upon the sale of a vehicle that has a current decal, refunds will be provided to the prior owner if the decal is returned to the county treasurer together with the name of the purchaser of the vehicle as follows: one-half the cost of the decal when the sale occurs prior to October 1, and one-third the cost of the decal when the sale occurs from Oct 1 to January 15, with no refunds after January 15 each year.

**Secs. 25-109--25-120. Reserved.**

**ARTICLE V. SALES TAX**

**Sec. 25-121. Imposition of tax.**

Pursuant to §58.1-605 of the Code of Virginia, a local general retail sales tax at the rate of one percent to provide revenue for the general fund for the County of Rockbridge, is levied. Said tax shall be added to the rate of the state sales tax imposed by chapter 6 of title 58.1 (§58.1-600 et seq.) of the Code of Virginia. It shall be subject to all provisions of chapter 6 of Title 58.1 of the Code of Virginia, all the amendments thereto, and the rules and regulations published with respect thereto.

**Sec. 25-122. Administration and collection.**

Pursuant to §58.1-605 of the Code of Virginia, the local general retail sales tax levied pursuant to this article shall be administered and collected by the state tax commissioner of the Commonwealth of Virginia in the same manner, subject to the same penalties as provided for the state sales tax, with the adjustments required by Code of Virginia, §58.1-628.

**Secs. 25-123--25-130. Reserved.**

**ARTICLE VI. USE TAX**

**Sec. 25-131. Imposition of tax.**

Pursuant to §58.1-606 of the Code of Virginia (Chapter 191, Acts of Assembly, 1968), there is imposed in the County of Rockbridge a local county use tax at the rate of one percent to

provide revenue for the general fund of the county. The county use tax shall be added to the rate of the state use tax imposed by Chapter 6, Title 58.1 of the Code of Virginia, and shall be subject to all the provisions of that chapter, and all amendments thereof, and the rules and regulations published with respect thereto.

**Secs. 25-132--25-140. Reserved.**

## **ARTICLE VII. UTILITY TAX\***

### **Sec. 25-141. Definitions.**

The following words and phrases when used in this article shall for the purposes of this article have the following respective meanings, except where the context clearly indicates a different meaning.

*Commercial or industrial user* shall mean the owner or tenant of property used for commercial or industrial purposes, including the owner of master metered apartment buildings, who pays for utility service for said property.

*CCF* means the volume of gas at standard pressure and temperature in units of 100 cubic feet.

*Kilowatt hours (kWh) delivered* means 1000 watts of electricity delivered in a one-hour period by an electric provider to an actual consumer, except that in the case of eligible customer-generators (sometimes called cogenerators) as defined in Virginia Code §56-594, it means kWh supplied from the electric grid to such customer-generators, minus the kWh generated and fed back to the electric grid by such customer-generators.

*Person* shall include individuals, firms, partnerships, association, corporations and combinations of individuals of whatever form and character.

*Pipeline distribution company* means a person, other than a pipeline transmission company which transmits, by means of a pipeline, natural gas, manufactured gas or crude petroleum and the products or byproducts thereof to a purchaser for purposes of furnishing heat or light.

*Purchaser* shall include every person who purchases a utility service.

*Residential user* shall mean the owner or tenant of private residential property or tenant of an apartment who pays for utility service in or for said property.\*

---

\* **Cross reference(s)**--Utilities, Ch. 28.

\* For purposes of this article, *residential user* is intended to include telephones located within churches or church offices used solely for church business (and not, for example, telephones located in accessory buildings not used exclusively for church business).

*Seller* shall include every person who sells or furnishes a utility service.  
(Ord. of 11-27-00)

**Cross-reference(s)**--Definitions and rules of construction, §1-2.

**Sec. 25-142. Levy; tax rate; payment.**

**A. Telephone Service**

- (1) **Land Lines:** There is hereby imposed and levied by the county upon each and every purchaser of local telephone service, a tax in the amount of twenty (20) percent of the gross charges made by the seller against the purchaser with respect to each utility service, which tax in every case shall be collected by the seller from the purchaser and shall be paid by the purchaser unto the seller for the use of the county at the time the purchase price or such charge shall become due and payable under the agreement between the purchaser and seller. Provided, however, that in case any monthly bill submitted by any seller for residential telephone service shall exceed fifteen dollars (\$15.00) for a residential user, there shall be no tax computed on so much of said bill as shall exceed fifteen dollars (\$15.00); in case any monthly bill submitted by any seller for a commercial or industrial user of telephone service shall exceed fifty dollars (\$50.00) there shall be no tax computed on so much of said bill as shall exceed fifty dollars (\$50.00). In case bills are submitted by any seller for two (2) months' service there shall be no tax computed on so much of said bill as shall exceed thirty dollars (\$30.00) for a residential user of telephone service or, one hundred dollars (\$100.00) for a commercial or industrial user of telephone service.

[Note: Change at Va. Code §58.1-3814(F), effective January 1, 2001.]

**State law reference(s)**--Authority for above tax, Code of Virginia, §§58.1-3812, 58.1-3814.

- (2) **Mobile Telephones:** A tax shall be imposed on the consumers of mobile telephone services at a rate equal to ten percent of the monthly gross charges to a consumer of mobile local telecommunication; however, the tax shall not be applicable to any amount so charged in excess of thirty dollars (\$30.00) per month for each mobile service consumer.
- (3) **Gross Charges-Definition:** "Gross charges" means, subject to the exclusions of this section, the amount charged or paid for the taxable purchase of local telecommunication services. However, "gross charges" shall not include the following:
- a. Charges or amounts paid that vary based on the distance and/or elapsed transmission time of the communication that are separately stated on the consumer's bill or invoice.
  - b. Charges or amounts paid for customer equipment, including such equipment that is leased or rented by the customer from any source, if such

charges or amounts paid are separately identifiable from other amounts charged or paid for the provision of local telecommunication services on the service provider's books and records.

- c. Charges or amount paid for administrative services, including, without limitation, service connection and reconnection, late payments, and roamer daily surcharges.
- d. Charges or amounts paid for special features that are not subject to taxation under § 4251 of the Internal Revenue Code of 1986, as amended.
- e. Charges or amounts paid that are (i) the tax imposed by § 4251 of the Internal Revenue Code of 1986, as amended, or (ii) any other tax or surcharge imposed by statute, ordinance or regulatory authority.

(Ord. of 6-28-04)

## **B. Gas Service**

- (1) In accordance with Virginia Code §58.1-3814, there is hereby imposed and levied a monthly tax on each purchase of natural gas delivered to consumers by pipeline distribution companies and gas utilities classified by "class of consumers" as such term is defined in Virginia Code §58.1-3814 (J), as follows:
  - (a) Residential consumers: Such tax on residential consumers of natural gas shall be 20% of the minimum monthly charge imposed by the service plus \$0.1867 per each CCF delivered monthly to residential consumers, not to exceed \$3.00 per month.
  - (b) Non-residential consumers: Such tax on non-residential consumers shall be at the rates per month for each CCF delivered by a pipeline distribution company or a gas utility for the classes as set forth below:
    - (i) Commercial consumers-such tax shall be 20% of the minimum monthly charge imposed by the service plus \$0.15566 per each CCF delivered monthly to commercial and industrial consumers, not to exceed \$10.00 per month.
- (2) Exemptions: The United States of America, the Commonwealth, and the political subdivisions of the Commonwealth shall be exempt from the tax imposed by this Subsection (B).
- (3) Billing, collection and remittance of tax: The service provider shall bill the natural gas consumer tax to all users who are subject to the tax and to whom it delivers natural gas and shall remit the same to the Commissioner

of the Revenue for the County on forms provided by the Commissioner on a monthly basis. Such taxes shall be paid by the service provider to this jurisdiction in accordance with Virginia Code §58.1-3814(F) and (G), and Virginia Code §58.1-2901. If any consumer receives and pays for natural gas but refuses to pay the tax imposed by this section, the service provider shall notify the Commissioner of the Revenue of this jurisdiction of the name and address of such consumer. If any consumer fails to pay a bill issued by a service provider, including the tax imposed by this section, the service provider must follow its normal collection procedures and upon collection of the bill or any part thereof must apportion the net amount collected between the charge for natural gas and the tax and remit the tax portion to this jurisdiction. Any tax paid by the consumer to the service provider shall be deemed to be held in trust by such provider until remitted to this jurisdiction. Such remittance shall be done before the last day of the calendar month following the month the tax was received by the service provider.

- (4) Computation of bills not on monthly basis: Bills shall be considered as monthly bills for the purposes of this ordinance if submitted 12 times per year of approximately one month each. Accordingly, the tax for a bi-monthly bill (approximately 60 days) shall be determined as follows: (i) the CCF will be divided by 2; (ii) a monthly tax will be calculated using the rates set forth above; (iii) the tax determined by (ii) shall be multiplied by 2; (iv) the tax in (iii) may not exceed twice the monthly “maximum tax.”

### **C. Electric Service**

- (1) In accordance with Virginia Code §58.1-3814, effective January 1, 2001, there is hereby imposed and levied a monthly tax on each purchase of electricity delivered to consumers by a service provider, classified as determined by such provider, as follows:
  - (a) Residential consumers: Such tax on residential consumers of natural gas shall be 20% of the minimum monthly charge imposed by the service provider plus \$0.016696 per each kWh delivered monthly to residential consumers, not to exceed \$3.00 per month.
  - (b) Non-residential consumers: Such tax on non-residential consumers shall be 20% of the minimum monthly charge imposed by the service provider plus \$0.014682 per each kWh delivered monthly to commercial and industrial consumers, not to exceed \$10.00 per month.

- (2) Exemptions: The United States of America, the Commonwealth, and the political subdivisions of the Commonwealth are exempt from the tax imposed by this Subsection (C).
- (3) Billing, collection and remittance of tax: The service provider shall bill the electricity consumer tax to all users who are subject to the tax and to whom it delivers electricity and shall remit the same to the Commissioner of Revenue for the County on forms provided by the Commissioner on a monthly basis. Such taxes shall be paid by the service provider to this jurisdiction in accordance with Virginia Code §58.1-3814(F) and (G), and Virginia Code §58.1-2901. If any consumer receives and pays for electricity but refuses to pay the tax imposed by this section, the service provider shall notify the Commissioner of Revenue of this jurisdiction of the name and address of such consumer. If any consumer fails to pay a bill issued by a service provider, including the tax imposed by this section, the service provider must follow its normal collection procedures and upon collection of the bill or any part thereof must apportion the net amount collected between the charge for electric service and the tax and remit the tax portion to this jurisdiction. Any tax paid by the consumer to the service provider shall be deemed to be held in trust by such provider until remitted to this jurisdiction. Such remittance shall be done before the last day of the calendar month following the month the tax was received by the service provider.
- (4) Computation of bills not on monthly basis: Bills shall be considered as monthly bills for the purposes of this ordinance if submitted 12 times per year of approximately one month each. Accordingly, the tax for a bi-monthly bill (approximately 60 days) shall be determined as follows: (i) the kWh will be divided by 2; (ii) a monthly tax will be calculated using the rates set forth above; (iii) the tax determined by (ii) shall be multiplied by 2; (iv) the tax in (iii) may not exceed twice the monthly “maximum tax.”

This ordinance shall become effective immediately after midnight, December 31, 2000.  
(Ord. of 11-27-00)

#### **Sec. 25-143. Collection.**

It shall be the duty of every seller in acting as the tax collecting medium or agency for the county to collect from the purchaser for the use of the county the tax hereby imposed and levied at the time of collecting the purchase price charged therefor and the taxes collected during each calendar month shall be reported by each seller to the county and each seller shall remit the amount of tax shown by said report to the county on or before the last day of the first calendar month thereafter, together with the name and address of any purchaser who has refused to pay his tax. The required reports shall be in the form prescribed by the county. The tax levied or imposed under this article with respect to the purchase of any gas or electric service shall

become effective on bills rendered on meter readings taken on or after August 1, 1981 and with respect to local telephone service on charges first appearing on bills rendered on July 1, 1981.

**Sec. 25-144. Records to be kept by seller.**

Each and every seller shall keep complete records showing all purchases in the county, which records shall show the price charged against purchaser with respect to each purchase, the date thereof, and the date of payment thereof, and the amount of tax imposed hereunder, and such record shall be kept open for inspection by the duly authorized agents of the county at reasonable times, and the duly authorized agents of the county shall have the right, power and authority to make such transcripts thereof during such times as they may desire.

**Sec. 25-145. Compensation of seller.**

Where the tax here levied is collected by the seller in acting as the tax collecting medium or agency for the county and remitted by the seller to the county, such seller shall be allowed, as compensation for the collection and remission of taxes, two (2) percent of the amount of the tax collected in the form of a deduction in making payment.

**Sec. 25-146. Exemptions.**

The United States of America, the Commonwealth of Virginia, and the political subdivisions, boards, commissions and authorities thereof, are hereby exempted from the payment of the tax imposed and levied by this article with respect to the purchase of utility services used by such governmental agencies.

**Sec. 25-147. Applicability to telephone service.**

The tax hereby imposed and levied on purchasers with respect to local exchange telephone service shall apply to all charges made for local exchange telephone service, except local messages that are paid for by inserting coins in coin-operated telephones.

**Sec. 25-148. Penalty for violation of article.**

Any purchaser failing, refusing, neglecting to pay the tax hereby imposed or levied and any seller violating the provisions hereof, and any officer, agent or employee or any seller violating the provisions hereof, shall upon conviction, be subject to a fine of not more than one hundred dollars (\$100.00). Each failure, refusal, neglect or violation and each day's continuance thereof, shall constitute a separate offense.

**Secs. 25-149--25-160. Reserved.**

## **ARTICLE VIII. ADDITIONAL TAX ON TELEPHONE SERVICES\***

### **Sec. 25-161. Imposed; rate.**

A special tax shall be imposed upon the consumers of telephone services in Rockbridge County. The tax described in this article shall be at a rate of three dollars (\$3.00) per month on each telephone line in service.

(Ord. of 6-13-88(1), § 1); (Amended by Ord. of 04-22-02, effective July 1, 2002).

**State law reference(s)**--Virginia Code §58.1-3812, 3813.1 (effective July 1, 2000).

### **Sec. 25-162. Applicability; exemption.**

No tax imposed by this article shall be levied on any local, state or federal government agency. Nor shall any tax be imposed on any telephone line servicing any facility owned by a bona fide church or religious organization, which is used for the sole and exclusive use of a religious nature. Any facility that is used for any commercial or residential purpose shall not be entitled to the exemption set forth in this article.

(Ord. of 6-13-88(1), § 2)

### **Sec. 25-163. Disposition of funds.**

All funds received as a result of the imposition of this tax shall be utilized solely for the initial capital, installation and maintenance costs of the emergency telephone system. The tax levied by this article shall be reduced at such time as the capital and installation costs have been fully recovered. At such time, the tax described herein shall be reduced to a level necessary to offset recurring maintenance costs of the system. As of July 1, 2000, amounts collected from the tax shall be used solely to pay for reasonable, direct recurring and nonrecurring capital costs, and operating expenses incurred by a public safety answering point in designing, upgrading, leasing, purchasing, programming, installing, testing, administering, delivering, or maintaining all necessary data, hardware and software required to receive and process emergency telephone calls through an E-911 system, including salaries and fringe benefits of dispatchers and direct call-takers of an E-911 system and costs incurred in training dispatchers and direct call-takers in receiving and dispatching emergency telephone calls, and the salary and fringe benefits of the public safety answering point director or coordinator so long as such person has no other duties other than the responsibility for the public safety answering point.

(Ord. of 6-13-88(1), § 3)

**State law reference(s)**--Virginia Code §58.1-3812, 3813.1 (effective July 1, 2000).

### **Sec. 25-164. Compensation for collecting utility.**

Any telephone utility collecting and submitting the tax described herein shall receive compensation for accounting for and remitting said tax at the rate of three (3) percent of the tax due and accounted for in the form of a deduction in submitting the return.

---

\* **State law reference**—Authority for tax, Code of Virginia, § 58.1-3812, 3813.1.

(Ord. of 6-13-88(1), § 4)

**Secs. 25-165--25-175. Reserved.**

## **ARTICLE IX. TRANSIENT OCCUPANCY TAX**

**Sec. 25-176. Imposed.**

There is hereby imposed and levied by the county a transient occupancy tax on all hotels, motels, boardinghouses, travel campgrounds, and other facilities offering guest rooms rented out for continuous occupancy for fewer than thirty consecutive days, operating within the boundaries of the county. Said tax, to be collected from the persons occupying such rooms or spaces, shall be in an amount of six (6) percent of the charge for the occupancy of any room or space occupied; the revenues collected from that portion of the tax over two percent but under five percent shall be designated and spent for promoting tourism, travel or business that generates tourism or travel in the locality. The revenues collected at five percent and over shall be provided to the Virginia Horse Center Foundation or the Virginia Equine Center Foundation to be used by the Foundations for the sole purpose of making principal and interest payments on a promissory note or notes signed or executed by either Foundation prior to January 1, 2004, with the Rockbridge Industrial Development Authority as the obligee or payee, as part of an agreement for the Authority to issue bonds on behalf of or for improvements at the Virginia Horse Center Foundation, Virginia Equine Center Foundation, or Virginia Equine Center.

For purposes of this section, such note or notes signed or executed prior to January 1, 2004, shall include any notes or other indebtedness incurred to refinance such note or notes, regardless of the date of refinancing, provided that such refinancing shall not include any debt or the payment of any debt for any activity relating to the Virginia Horse Center Foundation, Virginia Equine Center Foundation, or Virginia Equine Center that occurs on or after January 1, 2004.

The tax imposed above four percent shall not be imposed after final payment of the note or notes described herein or if the Virginia Horse Center changes its ownership in any way. Further, this tax will be reviewed annually to determine whether it should stay in force after considering whether the Commonwealth continues its financial commitment, the support for such tax by Lexington and Buena Vista, the ability of the Horse Center to raise private contributions, the Horse Center's budget, and other appropriate factors.

(Ord. of 6-28-04)

**State law reference(s)**--Authority for above tax, Code of Virginia, §58.1-3819.

**Sec. 25-177. Collection; remission of taxes to county.**

All taxes collected pursuant to this article shall be collected by the operators of the aforementioned hotels, motels, boardinghouses, travel campgrounds, and other facilities offering guest rooms rented out for continuous occupancy for fewer than thirty consecutive days, and shall be paid by those operators to the county as herein prescribed. All taxes collected pursuant

to this article shall be reported and remitted to the county on or before the last day of the next calendar month. The required reports shall be in the form prescribed by the county.  
(Ord. of 5-27-85, §2)

**Sec. 25-178. Records.**

Each and every operator of a hotel, motel, boardinghouse, travel campground, and other facility offering guest rooms rented out for continuous occupancy for fewer than thirty consecutive days, shall keep complete records showing all occupancies for hire at their business, which records shall show the price charged for the occupancy of a room or space, the date thereof, the date of the payment thereof; and the amount of tax imposed hereunder. All such records shall be kept open for inspection by the duly authorized agents of the county at reasonable times, and the duly authorized agents of the county shall have the right, power and authority to make such transcripts thereof during such times as they may desire.  
(Ord. of 5-27-85, §3)

**Sec. 25-179. Commission for collection.**

Where the tax here levied is collected by the operator of a hotel, motel, boardinghouse, travel campground, or other facility offering guest rooms rented out for continuous occupancy for fewer than thirty consecutive days, as the tax collecting medium or agency for the county, and remitted to the county such operator shall be allowed as a commission for the collection and remission of taxes, three (3) percent of the amount of the tax collected. Said commission shall be in the form of a deduction from the amounts remitted. No commission shall be allowed on delinquent payments. Payments shall be considered delinquent if payment shall not be paid to the proper authority within five (5) days of the day said payments should have been made.  
(Ord. of 5-27-85, §4)

**Sec. 25-180. Exemptions.**

The tax imposed by this article shall not apply to rooms or spaces rented for continuous occupancy by the same individual or group for thirty (30) or more days in hotels, motels, boardinghouses, travel campgrounds, or other facilities offering guest rooms.  
(Ord. of 5-27-85, §5)

**State law reference(s)**--Similar provisions, Code of Virginia, §58.1-3819.

**Secs. 25-181--25-190. Reserved.**

**ARTICLE X. TAX ON CERTAIN FOODS AND BEVERAGES\***

**Sec. 25-191. Definitions.**

---

\* **Cross reference(s)**--Restaurants and caterers holding mixed beverage license, §3-41 et seq.

The following words and phrases, when used in this article, shall have, for the purposes of this article, the following respective meanings except where the context clearly indicates a different meaning:

*Caterer* means a person who furnishes food on the premises of another, for compensation.

*Food* means any and all edible refreshments or nourishment, liquid or otherwise, and as permitted by Virginia Code §58.1-3833, purchased in a restaurant or from a caterer. “Food” includes alcohol, hot food for immediate consumption, salads, and sandwiches. “Food” does not include alcoholic beverages sold in factory sealed containers and purchased for off-premise consumption.

*Person* means any individual, corporation, company, association, firm, partnership or any group of individuals acting as a unit.

*Premises* means the place of delivery of the food to the consumer by the seller.

*Purchaser* means any person who purchases food in or from a restaurant or from a caterer.

*Restaurant* means any place in or from which food is sold in the county including, but not limited to, any restaurant, dining room, grill, coffee shop, cafeteria, cafe, snack bar, lunch counter, delicatessen, confectionery, bakery, eating house, eatery, drugstore, lunch wagon or truck, pushcart or other mobile facility from which food is sold, public club, resort, bar, or lounge.

The word “restaurant” shall not mean:

1. Boardinghouses that do not accommodate transients;
2. Cafeterias operated by industrial plants for employees only;
3. Churches, fraternal, school and social organizations, and volunteer fire departments and rescue squads which hold occasional dinners, bazaars, and other fund raisers of one or two days’ duration, at which food prepared in the homes of members or in the kitchen of the church, school or organization is offered for sale to the public;
4. Grocery stores, except those portions designed as delicatessens for the sale of meals and drinks;
5. Churches which serve meals for their members as a regular part of their religious observances.

*Seller* means any person who sells food in or from a restaurant or as a caterer.

*Treasurer* means the treasurer of the county and any of his duly authorized deputies, assistants, employees or agents.

(Ord. of 6-13-88(2), §1; Ord. of 8-28-00)

**Cross reference(s)**--Definitions and rules of construction, §1-2.

**Sec. 25-192. Levy of tax; amount.**

In addition to all other taxes and fees of any kind now or hereafter imposed by law, a tax is hereby levied and imposed on the purchaser of all food served, sold or delivered in the county in or from a restaurant, whether prepared in such restaurant or not and consumed on the premises

The rate of this tax shall be four (4) percent of the amount paid for such food. In the computation of this tax, any fraction of one-half (1/2) cent or more shall be treated as one cent. (Ord. of 6-13-88(2), §2; Ord. of 8-28-00)

**Sec. 25-193. Payment and collection of tax.**

Every seller of food with respect to which a tax is levied under this article shall collect the amount of tax imposed under this article from the purchaser on whom the same is levied at the time payment for such food becomes due and payable, whether payment is to be made in cash or on credit by means of a credit card or otherwise. The amount of tax owed by the purchaser shall be added to the cost of the food by the seller who shall pay the taxes collected to the county as provided in this article. Taxes collected by the seller shall be held in trust by the seller until remitted to the county.

(Ord. of 6-13-88(2), §3)

**Sec. 25-194. Reports and remittances generally.**

Every seller of food with respect to which a tax is levied under this article shall make out a report, upon such forms and setting forth such information as the commissioner of revenue may prescribe and require, showing the amount of food charges collected and the tax required to be collected, and shall sign and deliver such report to the county treasurer with a remittance of such tax. Such reports and remittance shall be made on or before the twentieth day of each month, covering the amount of tax collected during the preceding month.

(Ord. of 6-13-88(2), §4)

**Sec. 25-195. Preservation of records.**

It shall be the duty of any seller of food liable for collection and remittance of the taxes imposed by this article to keep and preserve for a period of three (3) years records showing gross sales of all food and beverages, the amount charged the purchaser of each such purchase, the date thereof, the taxes collected thereon and the amount of tax required to be collected by this article. The commissioner of revenue shall have the power to examine such records at reasonable times and without unreasonable interference with the business of the seller, for the purpose of

administering and enforcing the provisions of this article and to make copies of all or any parts thereof.

(Ord. of 6-13-88(2), §5)

**Sec. 25-196. Advertising payment or absorption of tax prohibited.**

No seller shall advertise or hold out to the public in any manner, directly or indirectly, that all or any part of the tax imposed under this article will be paid or absorbed by the seller or by anyone else, or that the seller or anyone else will relieve the purchaser of the payment of all or any part of the tax.

(Ord. of 6-13-88(2), §6)

**Sec. 25-197. Tips and service charges.**

Where a purchaser provides a tip for an employee of a seller, and the amount of the tip is wholly in the discretion of the purchaser, the tip is not subject to the tax imposed by this article, whether paid in cash to the employee or added to the bill and charged to the purchaser's account, provided, in the latter case, the full amount of the tip is turned over to the employee by the seller.

An amount or percent, whether designated as a tip or a service charge, that is added to the price of the meal by the seller, and required to be paid by the purchaser, is a part of the selling price of the meal and is subject to the tax imposed by this article.

(Ord. of 6-13-88(2), §7)

**Sec. 25-198. Duty of seller when going out of business.**

Whenever any seller required to collect and pay to the county a tax under this article shall cease to operate or otherwise dispose of his business, any tax payable under this article shall become immediately due and payable and such person shall immediately make a report and pay the tax due.

(Ord. of 6-13-88(2), §8)

**Sec. 25-199. Discount.**

For the purpose of compensating sellers for the collection of the tax imposed by this article, every seller shall be allowed three (3) percent of the amount of the tax due and accounted for in the form of a deduction on his monthly return, provided the amount due is not delinquent at the time of payment.

(Ord. of 6-13-88(2), §9)

**Sec. 25-200. Enforcement; duty of commissioner of revenue.**

The commissioner of revenue shall promulgate rules and regulations for the interpretation, administration and enforcement of this article. It shall also be the duty of the commissioner of revenue to ascertain the name of every seller liable for the collection of the tax imposed by this article, who fails, refuses or neglects to collect such tax or to make the reports

and remittances required by this article. The commissioner of revenue may have issued a summons for such person and may serve a copy of such summons upon such person in the manner provided by law. One return of the original summons shall be made to the general district court for the county. Police powers are hereby conferred upon the commissioner of revenue and his duly authorized deputies, assistants, employees and agents while engaged in their duties pursuant to this article, and they shall exercise all the powers and authorities of police officers in performing such duties.

(Ord. of 6-13-88(2), §10)

#### **Sec. 25-201. Procedure upon failure to collect, report, etc.**

If any seller, whose duty it is to do so, shall fail or refuse to collect the tax imposed under this article and to make, within the time provided in this article, the reports and remittances mentioned in this article, the commissioner of revenue shall proceed in such manner as he may deem best to obtain facts and information on which to base his estimate of the tax due. As soon as the commissioner of revenue shall procure such facts and information as he is able to obtain upon which to base the assessment of any tax payable by any seller who has failed or refused to collect such tax and to make such report and remittance, he shall proceed to determine and assess against such seller the tax and penalties provided for by this article and shall notify such seller, by registered mail sent to his last known place of address, of the total amount of such tax and penalties and the total amount thereof shall be payable within ten (10) days from the date such notice is sent.

(Ord. of 6-13-88(2), §11)

#### **Sec. 25-202. Duty of county treasurer.**

The treasurer shall have the power and the duty of collecting the taxes imposed and levied hereunder and shall cause the same to be paid into the general treasury for the county.

(Ord. of 6-13-88(2), §12)

#### **Sec. 25-203. Penalty for late remittance or false return.**

(a) If any seller whose duty it is to do so shall fail or refuse to file any report required by this article or to remit to the county treasurer the tax required to be collected and paid under this article within the time and in the amount specified in this article, there shall be added to such tax by the county treasurer a penalty in the amount of ten (10) percent if the failure is not more than thirty (30) days, with an additional ten (10) percent of the total amount of tax owed along with all penalties for late payment previously levied for each additional thirty (30) days or fraction thereof during which the failure continues, not to exceed twenty-five (25) percent in the aggregate, with a minimum penalty of two dollars (\$2.00).

(b) In the case of a false or fraudulent return with intent to defraud the county of any tax due under this article, a penalty of fifty (50) percent of the tax shall be assessed against the person required to collect such tax.

(Ord. of 6-13-88(2), §13)

**Sec. 25-204. Violations of article.**

Any person violating, failing, refusing or neglecting to comply with any provision of this article shall be guilty of a Class 3 misdemeanor. Conviction of such violation shall not relieve any person from the payment, collection or remittance of the taxes provided for in this article. An agreement by any person to pay the taxes provided for in this article by a series of installment payments shall not relieve any person of criminal liability for violation of this article until the full amount of taxes agreed to be paid by such person is received by the treasurer. Each failure, refusal, neglect or violation, and each day's continuance thereof, shall constitute a separate offense.

(Ord. of 6-13-88(2), §14)

**Sec. 25-205. Exemptions.**

The following purchases of food shall not be subject to the tax under this article:

- (1) Food for use or consumption by the Commonwealth, any political subdivision of the Commonwealth or the United States.
- (2) Food sold by a bona fide church or religious organization, so long as all profit derived from such sale is to be used solely for religious, charitable or benevolent purposes.
- (3) Any other sale of food which is exempt from taxation under the Virginia Retail Sales and Use Tax Act, or administrative rules and regulations issued pursuant thereto.

(Ord. of 6-13-88(2), §15)

**Secs. 25-206--25-215. Reserved.**

**ARTICLE XI. BANK FRANCHISE TAX\***

**Sec. 25-216. Definitions.**

For the purposes of this article, the following words shall have the meanings ascribed to them by this section:

*Bank* shall be defined as in §58.1-1201 of the Code of Virginia.

*Net capital* shall mean a bank's net capital computed pursuant to §58.1-1205 of the Code of Virginia.

**Cross reference(s)**--Definitions and rules of construction, §1-2.

**Sec. 25-217. Filing of return.**

---

\* **State law reference(s)**--Authority for tax, Code of Virginia, §58.1-1210.

(a) On or after the first day of January of each year, but not later than March 1 of any such year, all banks whose principal offices are located within this county but outside any incorporated town herein shall prepare and file with the commissioner of the revenue (or comparable local assessing officer) a return as provided by §58.1-1207 of the Code of Virginia in duplicate which shall set forth the tax on net capital computed pursuant to Title 58.1 of the Code of Virginia. The commissioner of the revenue (or comparable assessing officer) shall certify a copy of such filing of the bank's return and schedules and shall forthwith transmit such certified copy to the state department of taxation.

(b) In the event that the principal office of a bank is located outside the boundaries of this county or within any town located herein, and such bank has branch offices located within this county, in addition to the filing requirements set forth in paragraph (a) hereof, any bank conducting such branch business shall file with the commissioner of the revenue or appropriate assessing officer of this county, a copy of the real estate deduction schedule, apportionment and other items which are required by §§58.1-1207, 58.1-1211 and 58.1-1212 of the Code of Virginia.

(c) Each bank, on or before the first day of June of each year, shall pay into the treasurer's office (or other appropriate official) of this county all taxes imposed pursuant to this article.

**Sec. 25-218. Penalty.**

Any bank that shall fail or neglect to comply with any provision of this article shall be fined up to 5% of the tax due, which fines shall be recovered upon motion, after five (5) days' notice in the circuit court of this county. The motion shall be in the name of the commonwealth and shall be presented by the attorney for the commonwealth of this locality.

**State law reference(s)**--Similar provisions, Code of Virginia, §58.1-1216.

**Secs. 25-219--25-225. Reserved.**

**ARTICLE XII. RECORDATION TAX**

**Sec. 25-226. Levy; amount of tax.**

The clerk of the circuit court of the county shall collect and pay into the treasury of the county a county recordation tax in an amount equal to one-third (1/3) of the amount of the state recordation tax collectible for the state on the first recordation of each taxable instrument; provided, no tax shall be imposed upon any instrument in which the state recordation tax is fifty cents (\$0.50) specifically; and provided further, that where a deed or other instrument conveys, covers or relates to property located partly in the county and partly in another county or city, or in other counties or cities, the tax imposed shall be computed only with respect to the property located in the county.

**Sec. 25-227. Compensation of clerk.**

For his services in collecting the tax imposed by this article, the clerk shall be compensated out of the treasury of Rockbridge County in the amount of five (5) percent upon each instrument taxable under this article recorded in his office. Such compensation shall be paid out of the county treasury.

**Sec. 25-228. Arc of Rockbridge and Rockbridge Mental Health Clinic Advisory Board  
68 Woodpecker Lane**

As long as 68 Woodpecker Lane is owned by the Rockbridge Mental Health Clinic Advisory Board or the Arc of Rockbridge and used for the safe housing of and services to retarded individuals in a manner consistent with the tax laws and tax exempt provisions of the Virginia Code, such property shall be tax exempt. As conditions of such exemption: each entity will submit annually, on or before January 10, to the Commissioner of the Revenue, a statement that no substantial change has occurred in the services provided at 68 Woodpecker Lane; and each entity will allow the County Administrator or his designated agent to audit the Arc of Rockbridge and Rockbridge Mental Health Clinic Advisory Board and the operations of 68 Woodpecker Lane when the County Administrator deems it appropriate to do so.  
(Ord. of 3-22-04)