

ORDINANCE NO. 96-3  
REAL ESTATE TAX ASSESSMENT ORDINANCE  
OF  
WYTHE COUNTY, VIRGINIA

**ARTICLE I** - Title, Authority, Jurisdiction & Purpose

- 1.1 Title. This Ordinance shall hereinafter be known as and may be cited as the "Real Estate Tax Assessment Ordinance of Wythe County, Virginia", Ordinance 96-3 .
- 1.2 Authority. It is adopted pursuant to the provisions of Virginia Code Sections 58.1-3292 and 58.1-3293, of the Code of Virginia, 1950, as amended.
- 1.3 Jurisdiction. The provisions of this Ordinance shall apply to Wythe County, Virginia.
- 1.4 Purpose. The purpose of this Ordinance is to permit reassessment of improvements to real estate during the tax year when such improvements are either substantially completed or destroyed during such tax year.

**ARTICLE II** - Substantial Completion Assessment

- 2.1 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.
- 2.2 No partial year assessment shall become effective until information as to the date and amount of such assessment is recorded in the office of the Treasurer of Wythe County and made available for public inspection.
- 2.3 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.
- 2.4 Any assessment made pursuant to this Ordinance after September 1 of any year, the penalty for nonpayment by December 5 shall be extended to February 5 of the succeeding year.

**ARTICLE III** - Assessment Upon Damage,  
Destruction or Removal of Timber

- 3.1 When from natural decay or other causes any previously assessed building and enclosure is either wholly destroyed or reduced in value below \$100, the Commissioner of Revenue shall deduct from the charge against the owner the

value at which such building and enclosure may have been assessed.

- 3.2 If the value of the building or enclosure has been impaired by violence to the extent of \$100 or more, the Commissioner of Revenue shall assess the building in its present condition and reduce the charge for the same to the amount so assessed.
- 3.3 When any timberland, on which the owner of the timber is also the owner of the land, is reduced in value to the extent of \$200 or more by the removal of the timber therefrom, the Commissioner of the Revenue shall assess the land in its then present condition and reduce the charge for the same to the amount so assessed.

**ARTICLE IV - Legal Status Provisions**

- 4.1 Certified Copies of Ordinances. Certified copies of this Ordinance and all amendments thereto shall be filed in the offices of the County Administrator, the Clerk’s Office of the Wythe Circuit Court and the Clerk’s Office of the Combined District Courts of Wythe County, Virginia.
- 4.2 Validity. Should any article, section, subsection or provision of this Ordinance be declared by a court of competent jurisdiction to be invalid or unconstitutional, such decision shall not affect the validity or constitutionality of this Ordinance as a whole or any part thereof other than the part so declared to be invalid or unconstitutional.
- 4.3 Conflicting Ordinances. All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed to the extent of their conflict.

This ordinance was duly considered following a required public hearing held on May 7, 1996, at 7:45 p.m., and was adopted by the Board of Supervisors of Wythe County, Virginia, at its regular meeting held on May 21, 1996 the members voting:

<u>NAME</u>	<u>FOR</u>	<u>AGAINST</u>	<u>ABSENT</u>
Charles S. Dix	X		
Mark C. Munsey	X		
R. T. DuPuis	X		
S. Clay Lawrence	X		
Giles C. Rose	X		
Harvey E. Atkinson, III	X		
Wythe B. Sharitz	X		

This Ordinance shall be effective on and after 12:01 a.m. on May 22, 1996.

I certify that this is a true and correct copy taken from the May 21, 1996 minutes of the Wythe County Board of Supervisors meeting.

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Billy R. Branson, Clerk

