

1 AN ORDINANCE TO AMEND RAPPAHANNOCK COUNTY CODE SECTIONS  
2 RELATED TO TAXATION  
3

4 IT IS HEREBY RESOLVED, ADOPTED, AND ORDAINED BY THE BOARD OF  
5 SUPERVISORS OF RAPPAHANNOCK COUNTY, VIRGINIA, THAT ARTICLE XI,  
6 REDEVELOPMENT AREAS, CONSERVATION AREAS AND REHABILITATION, OF  
7 CHAPTER 151, TAXATION, OF THE RAPPAHANNOCK COUNTY CODE SHALL BE  
8 AMENDED TO ALIGN WITH UPDATES TO THE CODE OF VIRGINIA:  
9

10 *Italicized and underlined* language is language to be added. Language that is ~~stricken through~~ is to be  
11 deleted.

12 **Chapter 151**  
13 **Taxation**

14 **Article XI**  
15 **Redevelopment Areas, Conservation Areas and Rehabilitation**

16 [Adopted 7-7-2010]

17 **§ 151-44 Establishment of districts.**

- 18 A. The Board of Supervisors of Rappahannock County hereby declares that the redevelopment,  
19 conservation and/or rehabilitation of properties in certain designated areas or districts serves the public  
20 interest by improving property values, increasing tax revenue, providing employment and furthering  
21 economic activity. Towards these ends, a partial tax exemption on the value of qualifying  
22 improvements constructed in such designated areas or districts for such period as the Board shall  
23 designate, not to exceed ~~15 years~~ *30 years following completion of the new construction or*  
24 *improvement or on January 1 of the year following completion of such new construction or*  
25 *improvement*, may be granted by the Board in the manner set forth in Subsection B of this § 151-~~4443~~  
26 and in § 58.1-3219.4 et seq., of the Code of Virginia.
- 27 B. The Board may by amendments to this Article XI from time to time designate separate redevelopment,  
28 conservation or rehabilitation areas or districts, and for each specify: 1) the qualification criteria,  
29 restrictions and conditions applicable within the area or district; 2) the amount of the real property  
30 improvement exemption; and 3) the period of said exemption. Such areas or districts shall be listed in  
31 § 151-~~4746~~, below, as they are created by the Board. The Board may vary the qualification criteria,  
32 restrictions, conditions, exemption amount and period of the exemption between the various areas or  
33 districts, but these shall be uniform within a specific area or district.

34 **§ 151-45 Limitations on exemption.**

- 35 A. Nothing in this article shall be construed so as to permit the Commissioner of the Revenue to list upon  
36 the land book any reduced value due to the exemption provided in § 151-~~4746~~.
- 37 B. Where the construction of a new structure is achieved through demolition and replacement of an  
38 existing structure, the exemption provided shall not apply when any structure demolished is a  
39 registered Virginia landmark or is determined by the Department of Historic Resources to contribute  
40 to the significance of a registered historic district

41 **§ 151-46 Application for exemption in designated district.**

42 There shall be a fee of \$125 for residential properties and \$250 for commercial, industrial and/or apartment  
43 properties of six units or more for processing an application requesting the exemption provided in § 151-  
44 4746. No property shall be eligible for such exemption unless the appropriate building permits have been  
45 acquired and the Commissioner of the Revenue has verified that the new structures or other improvements  
46 have been completed.

47 **§ 151-47 Designated redevelopment areas, conservation areas and rehabilitation districts.**  
48 (Reserved)

49

50 The foregoing Ordinance was adopted by the Board of Supervisors of Rappahannock County, Virginia,  
51 on August 5, 2024 at its regular monthly public meeting held at the Rappahannock County Courthouse,  
52 250 Gay Street, Washington, Virginia, after having advertised that it proposed to do so in accordance  
53 with § 15.2-1427 of the Code of Virginia, and after holding a public hearing. The roll-call vote of the  
54 Board of Supervisors on a motion to adopt the Ordinance was as follows:

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	MOTION	SECOND	ABSENT/ ABSTAIN	AYE	NAY
Debbie P. Donehey				✓	
Keir A. Whitson		✓		✓	
Van C. Carney			ABSENT		
Donna D. Comer				✓	
Christine Smith	✓			✓	

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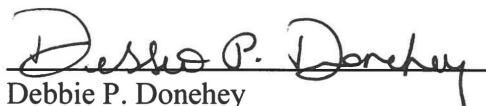
59 I certify the foregoing accurately reflects the actions of the Rappahannock County Board of Supervisors  
60 taken at the time and place stated above.

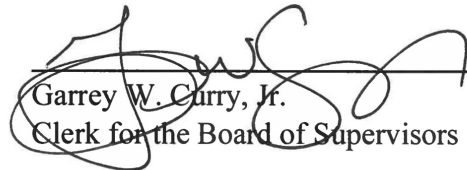
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Debbie P. Donehey  
Chair, Board of Supervisors

 8/5/2024  
Garrey W. Curry, Jr.  
Clerk for the Board of Supervisors