

2024

LOCAL ENTERPRISE ZONE ANNUAL REPORT



Enterprise Zone Annual Report
Department of Community Revitalization
July 2025



2024 Local Enterprise Zone Annual Report

County of Henrico, Virginia

Department of Community Revitalization
July 2025

Acknowledgements

The 2024 Local Enterprise Zone Annual Report was prepared by the County of Henrico Department of Community Revitalization, Division of Community Development.

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John A. Vithoulkas, County Manager

County of Henrico Department of Community Revitalization

Eric Leabough, Director of Community Revitalization
David Sacks, Community Development Manager
Claire Parkey, Enterprise Zone Program Manager
Geleene Goffena, AICP, CDBG Program Manager
Makeba Berry, Account Clerk III
Paige Baker, Community Development Intern
Stephanie Thompson, Community Development Intern

Preface

The 2024 Local Enterprise Zone Annual Report is submitted electronically to the Virginia Department of Housing and Community Development (DHCD) through the Centralized Application Management System (CAMS). The CAMS system does not accommodate the creation of a printed report. This document was compiled using the same information submitted in CAMS to DHCD in order to provide the public with a user-friendly booklet to review the Henrico County submission. Questions about this document may be directed to the Henrico County Department of Community Revitalization in the following manner:

- In person at 4905 Dickens Road, Suite 200, Henrico, VA 23230, between the hours of 8:00 a.m. and 4:30 p.m.;
- By email to enterprisezone@henrico.gov; or
- By telephone at (804) 501-7617

County of Henrico
Department of Community Revitalization
July 2025

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Zone Administration

Zone Description

The Henrico Enterprise Zone was established in 2003 with the re-designation of the City of Richmond North Enterprise Zone and was renewed in 2022 for a five-year period ending December 31, 2027. The zone initially included areas along W. Broad Street from the corporate limits west to Glenside Drive, and along Nine Mile Road from Dabbs House Road to Hanover Road.

Zone amendments were approved by the Virginia Department of Housing and Community Development (DHCD) in 2004, 2006, 2008, 2010, 2011, 2012, 2015, 2020, and 2024. These amendments included the addition and removal of selected properties along commercial corridors and industrial areas, as well as several new local incentives, and slight modifications to existing incentives. The zone now includes a variety of older commercial corridors including portions of Nine Mile Road, Lakeside Avenue, Williamsburg Road, Laburnum Avenue, Mechanicsville Turnpike, Brook Road, Staples Mill Road, and W. Broad Street, as well older shopping centers targeted for reinvestment or redevelopment such as Willow Lawn, Chamberlayne Farms, and Regency Square. The Zone also includes economic development sites such as the Genworth campus, and numerous industrial and manufacturing sites in the eastern portion of the County.

Zone Planning

- Henrico County is planning to undertake a business needs assessment in early 2026 to reevaluate the priorities of the local Enterprise Zone Program.
- The previous Enterprise Zone Amendment was approved in 2024, and added approximately 194 acres and deleted approximately 167 acres. The revised Zone contains 3,820 acres leaving a 20-acre surplus or reserve.
- In 2022, a five-year renewal was approved by the DHCD, extending the life of the zone through 2027. Recent state legislation has allowed for potential to extend the life of the zone through 2036.
- Department of Community Revitalization outreach materials (brochures, webpage) are continuously reviewed and revised as necessary. Related marketing materials from other departments and the Economic Development Authority also will continue to be reevaluated, and revised as needed during 2025.

The following are initiatives that are on-going and will continue:

- i. Conduct personal visits to businesses within the Zone to promote program benefits and determine individual business needs that could benefit from amended County incentives.
- ii. Notify all new property owners within the Enterprise Zone of available benefits and incentives.
- iii. Regularly consult with the County's Economic Development Authority and other County agencies on opportunities for Zone expansion and incentive modifications.
- iv. Following the end of the calendar year, provide notification to all Enterprise Zone businesses where building permit records show work was completed of a value that might enable the property to qualify for Real Property Investment Grants (RPIG). Notification provides information on the RPIG and JCG and encourages application to that program.

Local Zone Administrator Assistance Request

- 1) Henrico has requested for the past seven years that DHCD should consider purchasing the quarterly Micro Level Employer Information from the VEC on

behalf of all Enterprise Zone localities. This investment, while costing DHCD \$700, would save individual EZ localities the unnecessary \$700 expense. Although beginning with the 2022 Annual Report, DHCD has modified what they are requesting from localities when it comes to employer and employment data, there are a number of localities who prefer to base their conclusions on actual data, in which case, they continue to use the data from the VEC.

EZ localities continue to use the VEC data. This remains a valid request and DHCD should still consider this. This request never received a response from DHCD. This is now the seventh consecutive year in which Henrico County has raised this issue.

- 2) DHCD, through the CAMS Portal, should provide a way to download and print the Annual Report as a complete document. This is the eighth consecutive year in which this request has been made. This request has never received a response from DHCD.
- 3) DHCD could offer localities assistance in identifying outreach strategies.

Zone Activities & Photos

Zone Activity Report

In 2024, there was significant public investment within and serving the Enterprise Zone that included projects ranging from transportation, parks and recreation, and public safety. Significant projects include improvements to Dabbs House Rd, the planning and design of the extension of the Fall Line Trail through Lakeside Avenue and Brook Rd, and mobility studies on Laburnum Avenue and at Willow Lawn. Future studies and improvements are planned for several other locations in the Zone over the next few years as well.

In 2024, 465 building permits were issued with over \$180 million of private investment in various projects across the zone. The following section highlights just a few of the businesses that invested in property improvements during the calendar year.

StyleCraft Homes at 6229 Lakeside Ave.:

For the company's 25th anniversary in 2024, StyleCraft Homes expanded their headquarters on Lakeside Avenue with a 10,000 sqft addition, adding a design studio. This project included \$1,072,113 of investment; and received \$17,382.10 in local incentives through permit fee waivers and \$100,000 of State Enterprise Zone Grants.



Standard Petroleum Logistics at 4915 Caskie St.:



This office building, located behind Willow Lawn Shopping Center, was formerly occupied by a hair salon. This project included substantial renovations and updates to convert the building to offices for Standard Petroleum Logistics and B&A Metal Graphics. Local incentives utilized include a Paving Grant, a Building Façade Grant, Architectural Design Assistance, and permit fee waivers, leveraging \$41,500 in County funds towards a total investment of \$386,221. This project also received a Virginia Real Property Investment

Grant of \$52,421.40.

New Season Treatment Center at 3021 Mechanicsville Tpk.:

Part of the recent developments along Mechanicsville Turnpike, New Season Treatment Center completed a tenant upfit for a newly constructed medical office. This project received fee waivers in the amount of \$20,696. This project also benefitted from a Real Property Investment grant, leveraging \$138,373 in state grant funds for \$704,650 in investment.



Craneworks at 6119 Miller Rd.:

Located adjacent to the Richmond International Airport, 6119 Miller Road was constructed in 1984. Craneworks relocated to the property and is renovating the site. This project received a state Enterprise Zone Job Creation Grant of \$3,192.00.



Kroger at 1601 Willow Lawn Dr.:

Willow Lawn is a former mall that has been the site of recent revitalization and redevelopment. There has been continued investment in the property since 2012. It has over 30 businesses, including the Kroger. In 2024, the Kroger underwent substantial renovations with a total investment of \$1,946,500. This project received \$17,780 in plan review and permit fee waivers.



Zone Activities Report for Non-Participants

All projects and activities within the Enterprise Zone boundaries that required local building permits received the Permit-Fee Waiver incentive. In 2024 the following permit and application fees were waived: 465 building permits and \$946,587 in fees; 6 applications totaling \$4,500 in Provisional Use Permit fees; 1 application totaling \$450 in Conditional Use Permit fees; 4 applications totaling \$10,015 in Rezoning fees; and 78 cases totaling \$11,798 in Plan of Development fees, for a total of 554 fee waiver cases totaling \$973,350. There are always businesses that may be eligible for state grants and are notified of potential eligibility but for various reasons do not apply. It is possible that over twice as many businesses qualified than actually applied.

Zone Inactivity

The Virginia Enterprise Zone grant program in Henrico County traditionally experiences strong utilization of grant incentives. State incentives are routinely discussed and explored with local business owners located within the Enterprise Zone as well

businesses interested in relocating or opening locations with the Henrico County Enterprise Zone. In early January 2025, County staff sent mailings to 29 businesses that completed substantial construction within the zone during 2024, notifying them of the Real Property Investment Grant program and deadline.

For grant year (GY) 2024, five Real Property Investment Grants (RPIG) totaling \$331,767.60 were provided to Henrico County businesses, and one business received a Job Creation Grant (JCG) totaling \$3,192.

Job Creation & Investment Data

Local Zone Utilization

A total of 898 Qualified Businesses utilized local Enterprise Zone incentives during GY 2024. The total awarded value of all incentives for GY 2024 was \$2,227,488.71. For additional detail and information, please reference Attachment 1: Local Incentive Utilization.

Job Creation Information

Based on analysis of micro-level QCED employment data received from the Virginia Employment Commission, the number of businesses in the Enterprise Zone decreased by 1% from 1,890 businesses in 2023 to 1,862 businesses in 2024. Total employment in the zone decreased 7% from 37,712 jobs in 2023 to 35,170 in 2024. 89 businesses closed or relocated from the zone between 2023 and 2024 resulting in 2,418 jobs lost. 61 new businesses opened or relocated to the zone in 2024 resulting in a gain of 502 jobs. Existing businesses activity (downsizing and expansions) resulted in a net loss of 626 jobs from 2023 to 2024.

Changes in the numbers of businesses and employees within the Henrico County Enterprise Zone (EZ) were derived from micro-level employment information purchased from the Virginia Employment Commission (VEC) for the 4th quarters of 2023 and 2024. These files provided listings of employer locations determined by the VEC to be within Henrico County. Included were businesses name, street address, and monthly and average employment, and Employer identification Number (EIN). These files were then geocoded to determine whether they were in the Enterprise Zone and manually coded to ensure accuracy.

To determine business activity, businesses listed with the Enterprise Zone from the 4th quarter of year 2023 were compared to those listed in the 4th quarter of year 2024. New businesses were determined to be those listed in the 4th quarter VEC 2024 report, but not listed in the 2023 report. Businesses closures were determined to be listed in the 2023 report but were not reported in the 2024 report. Businesses expansions were determined to be those businesses where the employment increased between 2023 and 2024. Businesses downsizing were determined to be those businesses where the employment decreased between 2023 and 2024. Changes in employment were calculated by comparing the 2023 4th quarter November employment to 2024 4th quarter November employment. This data has known inconsistencies, therefore there is some margin of error. Some of these inconsistencies can be explained by the 2024 approved amendment, as the 2023 Annual Report employment data was geocoded based on the boundaries prior to the amendment taking effect.

Private Investment

Private investment activity, both new construction and rehab/expansion activity resulted in 465 building permits issued with a corresponding investment value of \$180,705,696.30 in 2024. In the same year, Henrico County businesses received \$334,959.60 in Virginia Enterprise Zone Grant funds.

CAMS Version:

\$334,959.60

Additional Information

Company Highlight

See “Zone Activity Report” section for zone activity highlights.

Attachments

Attachment 1: Local Incentive Utilization Table

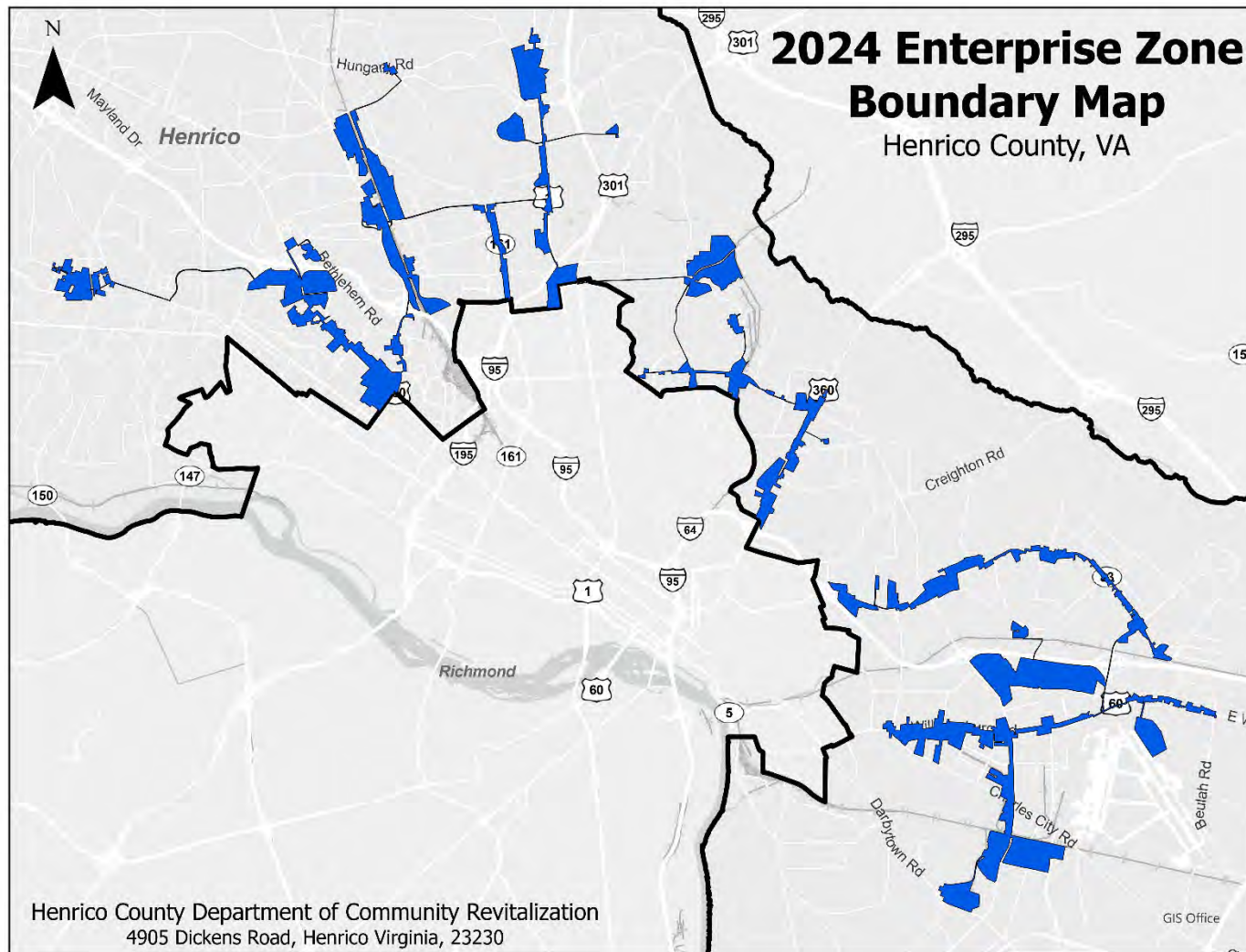
Local Zone Utilization			Calendar Year 2024				
Locality Name		Henrico County					
Zone Number		28B					
Incentive Name	Qualification Criteria	Number of Qualified Businesses in 2024	Financial Value of Incentive in 2024	Total Investment Leveraged	Total # of Jobs Impacted / Created (if applicable)	Type of Investment (pull down menu)	If the incentive was not utilized during the calendar year, please discuss plans to improve utilization.
This list should include ALL local incentives offered by the locality - not only those utilized during the calendar year.							
Accelerated Development Processing	Propose a major development in the Enterprise Zone	1	\$0.00	\$0.00	N/A	Other	Henrico County now offers Accelerated Development Processing for all developments where it is requested. The 2024 Enterprise Zone Amendment removed this incentive.
Rehabilitation Real Estate Tax Exemptions	Request assessment before work begins; building must be at least 26 years old	24	\$1,200,223.99	\$144,605,300.00	N/A	Real Property	
Building Façade Grant	Limited to façade and other exterior improvements to building; job agreement requires one job created for each \$10,000 of grant funds.	0	\$0.00	\$0	N/A	Real Property	To improve utilization, the grant amount was increased in the 2024 Enterprise Zone Amendment.

Incentive Name	Qualification Criteria	Number of Qualified Businesses in 2024	Financial Value of Incentive in 2024	Total Investment Leveraged	Total # of Jobs Impacted / Created (if applicable)	Type of Investment (pull down menu)	If the incentive was not utilized during the calendar year, please discuss plans to improve utilization.
Employment and Training Assistance	Any businesses located in the Enterprise Zone	0	N/A	N/A	N/A	Other	The 2024 Henrico County Enterprise Zone Amendment removed this incentive as it is not exclusive to the zone and not tracked at the zone level.
Plan Review and Permit Fee Waivers	Own property or business in the Enterprise Zone; Fees are not waived for one and two-family homes.	554	\$973,350.50	\$180,705,696.30	N/A	Real Property	
Architectural Design Assistance Program	Applicant must be able to describe their plans for implementing improvements to the building once designed requests assistance in façade design, either intention of rehabilitation property.	4	\$7,000.00	\$0.00	N/A	Other	

Incentive Name	Qualification Criteria	Number of Qualified Businesses in 2024	Financial Value of Incentive in 2024	Total Investment Leveraged	Total # of Jobs Impacted / Created (if applicable)	Type of Investment (pull down menu)	If the incentive was not utilized during the calendar year, please discuss plans to improve utilization.
Fire Safety Seminars for Small Businesses	Any businesses located in the Enterprise Zone	0	N/A	N/A	N/A	Other	Henrico County now offers this incentive to all businesses county-wide. The 2024 Enterprise Zone Amendment removed this incentive.
Crime Prevention through Environmental Design	Any businesses located in the Enterprise Zone	9	N/A	N/A	N/A	Other	Henrico County now offers this incentive to all businesses and developments county-wide. The 2024 Enterprise Zone Amendment removed this incentive.
Commercial Revitalization Staff Assistance	Own property or business in the Enterprise Zone	300	N/A	N/A	N/A	Other	The Administrative Definition of Staff Assistance was adjusted this calendar year to increase accuracy and limit double-counting.
Training Seminars for Businesses	Any businesses located in the Enterprise Zone	0	N/A	N/A	N/A	Other	Staff resources generally limit this incentive to individual training and business assistance.
Off-Site Improvement Grant	Must invest a minimum \$250,000 in a new building or \$50,000 in exterior improvements to an existing building; must create one job for previously low-income persons for each \$10,000 received	0	\$0.00	\$0.00	N/A	Real Property	The use of Federal Funding has limited use of this incentive because of restrictions/compliance issues. The 2024 Amendment increased this grant maximum to encourage utilization.

Incentive Name	Qualification Criteria	Number of Qualified Businesses in 2024	Financial Value of Incentive in 2024	Total Investment Leveraged	Total # of Jobs Impacted / Created (if applicable)	Type of Investment (pull down menu)	If the incentive was not utilized during the calendar year, please discuss plans to improve utilization.
Paving and Parking Lot Sealing Grant	Properties with existing buildings or where an addition(s) to existing buildings is proposed	2	\$15,000.00	\$76,852.00	N/A	Real Property	
Landscaping Grant	Properties with existing buildings or where an addition(s) to existing buildings is proposed	0	\$0.00	\$0.00	N/A	Real Property	This grant amount was increased in the September 2024 amendment, and increased outreach efforts are being undertaken.
Building Façade Grant - Small Business	Limited to existing businesses with a maximum of six full-time equivalent employees	1	\$30,000.00	\$349,789.23	N/A	Real Property	
Building Demolition Grant	Demolition must clear the site for an additional investment of \$250,000 for a new building	0	\$0.00	\$0.00	N/A	Real Property	An authorized demolition grant can take up to 2 years to be completed. Increased outreach efforts are being undertaken.
Existing Freestanding Signage Grant	Existing freestanding sign on property in need of demolition and replacement, or refurbishment	1	\$1,914.22	\$5,800.65	N/A	Real Property	
TOTAL		896	\$2,227,488.71	\$325,743,438.18	N/A		

Attachment 2: Enterprise Zone Map



Attachment 3: Zone Ordinances

Chapter 6 - BUILDINGS

***Cross reference**— Erosion and sediment control, § 10-27 et seq.; noise regulations, § 10-67 et seq.; weeds and grass, § 10-135 et seq.; rat control, § 10-164 et seq.; stormwater management, § 10-196 et seq.; fire prevention and protection, ch. 11; approval of installation of culvert pipes for walkways, driveways or other purposes required, § 18-4; subdivisions, ch. 19; zoning, ch. 24.

***State law reference**— Authority to require removal, repairs, etc. of buildings and other structures, Code of Virginia, § 15.2-906; Virginia Uniform Statewide Building Code, Code of Virginia, § 36-97 et seq.

ARTICLE I. IN GENERAL

Sec. 6-1. Enforcement of building code.

(a) The building official shall administer and interpret the Virginia Uniform Statewide Building Code, which regulates the construction and maintenance of buildings and structures and provides procedures for its administration and enforcement.

(b) For the purposes of this Code and other ordinances and resolutions of the board of supervisors, the Virginia Uniform Statewide Building Code may be referred to as the "building code." A copy is on file in the office of the building construction and inspections.

(*Code 1980, § 5-1; Code 1995, § 6-1; Ord. No. 914, § 1, 3-27-1996*)

State law reference— Enforcement of building code by local official and authority of local governing bodies to levy fees, Code of Virginia, § 36-105.

Sec. 6-2. Appeals from decisions of building official.

Appeals from decisions of the building official applying the building code shall be heard by the county board of code appeals.

(*Code 1980, § 5-15; Code 1995, § 6-2; Ord. No. 914, § 2, 3-27-1996*)

State law reference— Appeals, Code of Virginia, § 36-105.

Sec. 6-3. Permit fees.

(a) *Payment required prior to issuance of permit.* No permit or permit amendment for new construction, alteration, removal, demolition or other building operations shall be issued until the required fees have been paid to the office of building construction and inspections.

(b) *Payment of other fees.* The payment of fees for a building permit or permit amendment shall not relieve any person from the payment of other fees that may be prescribed by law or ordinance, including fees for water connections, sewer connections, and erection of signs, display structures, marquees or other appurtenant structures.

(c) *Accounting.* The building official shall keep an accurate account of all fees collected for building permits and shall deposit all fees collected into the county treasury.

(d) *Refunds after permit is issued.* If an issued permit expires or is abandoned or revoked, or if a building project is discontinued, the estimated cost of the work completed shall be computed by the building official and the amount attributable to work not completed shall be returned to the permit holder, less plan review and administrative fees, if a written request for refund is received by the building official within six months of expiration, abandonment, revocation or discontinuance. For purposes of this chapter, plan review and

administrative fees shall be 25 percent of the permit fee.

(e) *Additional fee when work commenced prior to approval of permit.* Upon the building official's discovery and investigation of unauthorized work commenced before a permit application has been approved, a fee of ten percent of the permit fee, or \$20.00, whichever is greater, shall be added to the permit fee to cover investigation costs.

(f) *Inspection surcharge fee.* There shall be a fee of \$75.00 for each inspection of a new attached or detached one- or two-family dwelling that exceeds the average number of inspections performed for such structures. Any surcharge fee shall be paid prior to issuance of the certificate of occupancy.

(g) *Building permit fee schedule.*

(1) *One- and two-family dwellings.* The fee for building attached or detached one- or two-family dwellings shall be \$680.00.

(2) *Appurtenances.* The fee for building attached or detached garages, utility buildings appurtenant to attached or detached one- or two-family dwellings, any demolition, moving, addition or alteration to existing attached or detached one- or two-family dwellings shall be \$100.00 plus \$6.00 per \$1,000.00 or fraction thereof of value over \$5,000.00, except that no such fee for any permit shall exceed that charged for a new one-family dwelling. The fee shall be based upon the cost of labor and material to the owner for the installation, alteration, replacement or repair.

(3) *Other permits.* The permit fee for all other building permits shall be \$100.00 plus \$7.00 per \$1,000.00 or fraction thereof of value over \$5,000.00. This rate shall also apply to permits for signs and the moving or demolition of buildings other than for one- or two-family dwellings. The fee shall be based upon the cost of labor and material to the owner for the installation, alteration, replacement or repair.

(4) *Basis of fee for moving of buildings.* The fee for a permit for the removal of a building or structure from one lot to another or to a new location on the same lot shall be based on the estimated cost of moving plus the cost of new foundations and all work necessary to place the building or structure in its completed condition in the new location.

(5) *Basis of fee for demolition.* The fee for a permit for the demolition of a building or structure shall be based on the estimated cost of demolition.

(6) *Basis of fee for signs.* The fee for signs, billboards and other display structures for which permits are required under the provisions of the building code shall be based on their estimated cost.

(h) *Annual certificate of compliance for elevators, escalators, dumbwaiters and manlifts.*

(1) Fees for annual certificates of compliance shall be paid to the county on or before December 31 of each year for the following year. For passenger elevators, freight elevators and manlifts, the fee is \$40.00 for elevators of ten stories or less plus \$4.00 for each additional ten stories or fraction thereof. For escalators, the fee is \$40.00 per floor. For dumbwaiters, the fee is \$25.00 for ten stories or less plus \$4.00 for each additional ten stories or fraction thereof.

(2) If the initial certificate of compliance is issued between January 1 and June 30 of a year, the fee for that year is one-half the amount shown. If the initial certificate is issued after June 30 of a year, there is no charge for the initial certificate of compliance for that year.

(i) *Plumbing, mechanical, electrical, fire protection equipment and systems permit fee schedule.*

(1) Except for attached or detached one- or two-family dwellings, the permit fee for plumbing, mechanical, electrical and fire protection equipment and systems shall be \$100.00 plus \$7.00 per \$1,000.00 or fraction thereof of value over \$5,000.00, based upon the cost of labor and material to the owner for the installation, alteration, replacement or repair.

- (2) The permit fee for the installation of plumbing, mechanical, electrical, and fire protection equipment and systems for new attached or detached one- or two-family dwellings shall be \$100.00
- (3) The permit fee for the installation, alteration, replacement or repair of any plumbing, mechanical, electrical, and fire protection equipment and systems for existing attached or detached one- or two-family dwellings shall be \$100.00 plus \$6.00 per \$1,000.00 or fraction thereof of value over \$5,000.00. The fee shall be based upon the cost of labor and material to the owner for the installation, alteration, replacement or repair.
- (j) *Amusement Devices.* The permit fee for amusement devices shall be as prescribed by the Virginia Amusement Device Regulations.
- (k) *Plan amendment and re-review fee.* There shall be a fee of \$25.00 for each plan review after the office of building construction and inspections has reviewed the plan twice because of plan deficiencies or plan amendments.
- (l) *Temporary certificate of occupancy fee.* There shall be a fee of \$25.00 for each request for a temporary certificate of occupancy or extension of a temporary certificate of occupancy.
- (m) *Waiver of fees in Virginia Enterprise Zones.* The fees in subsections (g)(3) through (g)(6), (i)(1), (k), and (l) of this section shall be waived for property located in areas in the county designated as Virginia Enterprise Zones for the life of the enterprise zone.
- (Code 1980, § 5-2; Code 1995, § 6-3; Ord. No. 1001, § 1, 7-11-2000; Ord. No. 1045, § 1, 6-24-2003)

State law reference – Authority to adopt permit fees, Code of Virginia, § 36-105.

Secs. 6-4 – 6-24. Reserved.

ARTICLE II. UNSAFE BUILDINGS

***Cross reference** – Environment, ch. 10.

Sec. 6-25. Abatement of public nuisance.

- (a) If a public nuisance presents an imminent and immediate threat to life or property, the building official may abate, raze, or remove such public nuisance, and the county attorney may bring an action against the responsible party to recover the necessary costs incurred for the provision of public emergency services reasonably required to abate the public nuisance. If a public nuisance does not present an imminent and immediate threat to life or property, the county attorney may bring an action to compel a responsible party to abate, raze or remove the public nuisance.
- (b) The term "nuisance" shall include, but not be limited to, dangerous or unhealthy substances which have escaped, spilled, been released or which have been allowed to accumulate in or on any place and all unsafe, dangerous, or unsanitary public or private buildings, walls, or structures which constitute a menace to the health and safety of the occupants thereof or the public. The term "responsible party" shall include, but not be limited to, the owner, occupier, or possessor of the premises where the nuisance is located, the owner or agent of the owner of the material which escaped, spilled, or was released, and the owner or agent of the owner who was transporting or otherwise responsible for such material and whose acts or negligence caused such public nuisance.
- (Code 1980, § 5-7; Code 1995, § 6-61; Ord. No. 914, § 3, 3-27-1996)

Sec. 6-26. Corrective action by county.

- (a) *Authorized; procedure.* In addition to authority granted by the Virginia Uniform Statewide Building Code, the building official shall remove, repair or secure any building, wall or other structure which might

endanger the public health or safety of other residents of the county if the owner and lienholder of the property have failed to remove, repair or secure such building, wall or other structure after reasonable notice and a reasonable time to do so. The building official shall comply with the notice requirements set forth in state law.

(b) *Costs to constitute lien.* The cost or expenses of removal, repair or securing of such structure by the building official shall be charged to and paid by the owner of such property. Such charges may be collected by the county as taxes and levies are collected. Every charge authorized by this section which the owner of the property is assessed and which remains unpaid shall constitute a lien against the property.

(Code 1980, § 5-8; Code 1995, § 6-62)

State law reference— Authority to abate nuisances, Code of Virginia, § 15.2-906.

Secs. 6-27—6-55. Reserved.

ARTICLE III. SMOKE ALARMS

***Cross reference**— Fire prevention and protection, ch. 11.

***State law reference**— Smoke detectors, Code of Virginia, § 15.2-922.

Sec. 6-56. Required in certain buildings.

Smoke alarms shall be installed in the following structures or buildings if smoke alarms have not been installed in accordance with the building code:

- (1)** Any building containing one or more dwelling units;
- (2)** Any hotel or motel regularly used, offered for, or intended to be used to provide overnight sleeping accommodations for one or more persons; and
- (3)** Any rooming houses regularly used, offered for, or intended to be used to provide overnight sleeping accommodations.

(Code 1980, § 5-10(a); Code 1995, § 6-81)

State law reference— Authority to so provide, Code of Virginia, § 15.2-922.

Sec. 6-57. Installation standards.

Smoke alarms required by this article shall be installed only in conformance with the provisions of the building code. Smoke alarms may be either battery operated or powered by alternating current. Such installation shall not require new or additional wiring and shall be maintained in accordance with the Virginia Statewide Fire Prevention Code and Part III of the building code.

(Code 1980, § 5-10(b); Code 1995, § 6-82)

State law reference— Similar provisions, Code of Virginia, § 15.2-922.

Sec. 6-58. Inspections.

The owner of any building, hotel, motel or rooming house required to install smoke alarms under this article shall inspect each alarm annually to ensure it is operating properly and shall maintain a record of such inspection, which shall be available for inspection by the building official, the fire chief or the designee of either.

(Code 1980, § 5-10(c); Code 1995, § 6-83)

Sec. 6-59. Maintenance.

The owner of any rental unit shall provide the tenant a certificate that all smoke alarms are present, have been inspected by the owner, his employee, or an independent contractor, and are in good working order no more than once every 12 months. Except for smoke alarms located in public or common areas of multifamily buildings, interim testing, repair and maintenance of smoke alarms in rented or leased dwelling units shall be the responsibility of the tenant in accordance with Code of Virginia, §§ 55-225.4 or 55-248.16, as applicable.

(Code 1980, § 5-10(d); Code 1995, § 6-84)

State law reference—Similar provisions, Code of Virginia, § 15.2-922.

Secs. 6-60—6-76. Reserved.

ARTICLE IV. PROPERTY NUMBERING AND STREET NAMING SYSTEM

***Cross reference**—Streets, sidewalks and other public property, ch. 18.

***State law reference**—Authority to require building numbers, Code of Virginia, § 15.2-2024.

Sec. 6-77. Penalty; additional remedies.

Any person who fails to comply with section 6-80 and the regulations adopted under this article shall be guilty of a misdemeanor. In addition to the criminal penalties for misdemeanor violations, the director of planning may invoke any other lawful procedure available to correct such violation, including an action for injunctive relief.

(Code 1980, § 5-14; Code 1995, § 6-111)

Sec. 6-78. System established.

(a) *Purpose.* In order to provide for more efficient delivery of emergency and other services, uniformity in street naming and assignment of property numbers, elimination of inconsistencies and duplication of street names, a property numbering and street naming system for the county is hereby established.

(b) *Adoption of standards.* The county shall use the system of numbering properties and principal buildings and naming streets shown in the property numbering and street naming manual filed in the county planning office. The property numbering and street naming manual, including all numbering maps, plats, naming and numbering procedures and explanatory matters therein, is hereby adopted and made a part of this article.

(c) *Identification of properties.* All properties or parcels of land within the limits of the county shall be identified as provided by the adopted system.

(Code 1980, § 5-11; Code 1995, § 6-112)

Sec. 6-79. Responsibility for administration and enforcement; amendments.

The director of planning shall be responsible for enforcement and maintenance of the numbering ordinance and the manual adopted by this article and is authorized to promulgate amendments to the manual.

(Code 1980, § 5-12; Code 1995, § 6-113)

Sec. 6-80. Display of numbers.

It shall be unlawful for the owner of, or other person responsible for, each building in the county that fronts on a right-of-way to fail to display the assigned number on the primary or accompanying building or in a manner that is easily readable from the right-of-way on which the property is located.

(Code 1980, § 5-13; Code 1995, § 6-114; Ord. No. 950, § 1, 7-9-1997)

State law reference— Authority to require display of building numbers, Code of Virginia, § 15.2-2024.

Secs. 6-81—6-103. Reserved.

ARTICLE V. SPOT BLIGHT ABATEMENT

***Cross reference**— Environment, ch. 10.

***State law reference**— Spot blight abatement, Code of Virginia, § 36-49.1:1.

Sec. 6-104. Purpose.

The board of supervisors finds that deteriorating properties, including the improvements and the land on which they are built, have a deleterious effect on property values and the quality of life in the area surrounding them. This article is enacted to provide for the abatement of blight which threatens the health, safety, morals and welfare of the community.

(Code 1995, § 6-115; Ord. No. 1015, § 1, 8-14-2001)

Sec. 6-105. Blight abatement authorized.

The county may clear or repair any blighted property as defined in this article in order to abate blight. In addition, the county may recover the cost of any clearing or repair of such property from the owner.

(Code 1995, § 6-116; Ord. No. 1015, § 1, 8-14-2001)

Sec. 6-106. Blighted property defined.

The term "blighted property" means any individual commercial, industrial, or residential structure or improvement that endangers the public's health, safety, or welfare because the structure or improvement upon the property is dilapidated, deteriorated, or violates minimum health and safety standards, or any structure or improvement previously designated as blighted under the process for determination of "spot blight."

(Code 1995, § 6-117; Ord. No. 1015, § 1, 8-14-2001; Ord. No. 1135, § 1, 10-13-2009)

State law reference— Similar provisions, Code of Virginia, §§ 36-3, 36-49.1:1I(A).

Sec. 6-107. Procedures for declaring blight; notification of owner; public hearing.

(a) The county manager or his designee shall make a preliminary determination that a property is blighted in accordance with section 6-106. The county manager or his designee shall notify the owner by regular and certified mail sent to the last address shown on the county's assessment records, specifying the reasons why the property is blighted. The owner shall have 30 days within which to respond in writing with a plan to cure the blight within a reasonable time.

(b) If the owner fails to respond within the 30-day period with a plan that is acceptable to the county manager or his designee, the county manager or his designee may prepare a proposed plan to abate the spot blight, request the board of supervisors to declare the property is blighted by ordinance, and request the board of supervisors to approve the proposed plan to abate the spot blight. The county manager or his designee shall send written notice and the proposed plan to the owner before the board of supervisors acts on the ordinance and proposed plan.

(c) If the board of supervisors declares the property is blighted by ordinance and approves the proposed plan, the county may carry out the approved plan to clear or repair the property in accordance with the approved plan, the provisions of this section, and applicable law. The county shall have a lien on all property so cleared or repaired under an approved plan to recover the cost of demolition or improvements made by the county to bring the blighted property into compliance with applicable building codes. The lien on such property shall bear interest at the legal rate of interest established in Code of Virginia, § 6.1-330.53, beginning on the date the repairs are completed through the date on which the lien is paid. The lien shall be filed in the circuit court and shall be treated in all respects as a tax lien and enforceable in the same manner as provided by law. The county may recover its costs of clearing or repair from the owner of record of the property when the clearing or repairs were made at such time as the property is sold or disposed of by such owner. The costs of clearing or repair shall be recovered from the proceeds of any such sale.

(Code 1995, § 6-118; Ord. No. 1015, § 1, 8-14-2001; Ord. No. 1135, § 3, 10-13-2009)

State law reference—Similar provisions, Code of Virginia, § 36-49.1:1(B) – (H).

Sec. 6-108. Declaration of nuisance.

In lieu of the exercise of powers granted in sections 6-105 through 6-107, the board of supervisors, by ordinance, may declare any blighted property to constitute a nuisance, and thereupon abate the nuisance pursuant to state law. Such ordinance shall be adopted only after written notice by certified mail to the owner at the last known address of such owner as shown on the current real estate tax assessment books or current real estate tax assessment records. If the owner does not abate or remove the nuisance and the county abates or removes the nuisance at its expense, the costs of abatement or removal shall be a lien on the property and the lien shall bear interest at the legal rate of interest established in Code of Virginia, § 6.1-330.53, beginning on the date the abatement or removal is completed through the date on which the lien is paid.

(Code 1995, § 6-119; Ord. No. 1015, § 1, 8-14-2001; Ord. No. 1135, § 1, 10-13-2009)

State law reference—Similar provisions, Code of Virginia, § 36-49.1:1(I).

Sec. 6-109. Provisions cumulative.

The provisions of this article shall be cumulative and shall be in addition to any remedies for spot blight abatement that may be authorized by law.

(Code 1995, § 6-120; Ord. No. 1015, § 1, 8-14-2001)

State law reference—Similar provisions, Code of Virginia, § 36-49.1:1(J).

ARTICLE VI. - REPAIR OR REMOVAL OF DERELICT BUILDINGS

Sec. 6-135. Purpose.

The purpose of this article is to encourage the repair or removal of derelict buildings in the county by providing procedures and tax abatement for such activity.

Sec. 6-136. Definitions.

The following words and terms used in this article have the following meanings, unless the context clearly indicates otherwise:

Derelict building means a residential or nonresidential building or structure, whether or not construction has been completed, that might endanger the public's health, safety or welfare and for a continuous period in excess of six months has been:

- (1) vacant;
- (2) boarded up in accordance with the building code; and
- (3) not lawfully connected to electric service from a utility service provider or not lawfully connected to any required water or sewer service from a utility service provider.

Plan means the plan submitted by the owner of a derelict building to the building official in accordance with section 6-138.

Sec. 6-137. Declaration of derelict property; notice.

(a) The building official may determine that a building qualifies as a derelict building or the owner of a building may apply to the building official and request that the building be declared a derelict building for the purposes of this article.

(b) If a building qualifies as a derelict building, the building official shall give written notice to the owner at the address listed on the county's assessment records. Such notice shall be delivered by first-class mail, and the building official shall obtain a U.S. Postal Service Certificate of Mailing, which shall constitute delivery for purposes of this section.

(c) The building official's written notice shall state that the owner of the derelict building is required to submit to the building official a plan, within 90 days, to demolish or renovate the building to address the items that endanger the public's health, safety or welfare as listed in the written notice.

Sec. 6-138. Submission of plan by property owner; approval by building official.

(a) Any owner of a derelict building to whom the building official has sent a written notice as provided in section 6-137 shall submit to the building official within 90 days a plan to demolish or renovate such building. The building official may require that such plan be submitted on forms provided by the building official. The plan filed by the owner shall include a proposed time within which the plan will be commenced and completed. The plan may include one or more adjacent properties of the owner, whether or not all of such properties have been declared derelict buildings.

(b) The plan shall be subject to approval by the building official. Upon receipt of the plan, the building official shall meet with the owner at the owner's request and provide information to the owner about the land use and permitting requirements for demolition or renovation.

Sec. 6-139. Plan completion; permit fees.

(a) If the owner's plan is to demolish the derelict building, the building permit application for demolition shall be expedited. The building official shall refund any building and demolition permit fees upon the owner's submission of proof of demolition within 90 days of the date of the building permit issuance.

(b) If the owner's plan is to renovate the derelict building and no rezoning is required for the owner's intended use of the property, the plan of development or subdivision application and the building permit application shall be expedited.

(c) The plan of development or subdivision application fees shall be the lesser of 50 percent of the standard fees established for plan of development or subdivision applications for the proposed use of the property, or \$5,000 per property;

(d) The building permit application fees shall be the lesser of 50 percent of the standard fees established for building permit applications for the proposed use of the property, or \$5,000 per property.

Sec. 6-140. Remedies for noncompliance.

(a) An owner's failure to submit a plan required under this article or failure to comply with an approved plan or the dates for commencement and completion of an approved plan shall be a violation of this Code as provided in section 1-13(a)(2) and shall be punishable as provided in that section.

(b) Notwithstanding the provisions of this article, the building official may proceed to make repairs and secure the derelict building under section 6-26, or to abate or remove a nuisance under section 6-25. In addition, the building official may exercise remedies that exist under the building code and may exercise such other remedies available under general and special law.

department of conservation and recreation, the state forester or the state commissioner of agriculture and consumer services. Upon the refusal of the commissioner of agriculture and consumer services, the state forester or the director of the department of conservation and recreation to issue an opinion, or in the event of an unfavorable opinion which does not comport with standards set forth by the respective official, the party aggrieved may seek relief from the circuit court of the county. 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 article.

(Code 1980, §§ 20-9–20-11; Code 1995, § 20-53)

State law reference—Special assessments for agricultural, horticultural, forest and open space uses, Code of Virginia, § 58.1-3229 et seq.; application, Code of Virginia, §§ 58.1-3234, 58.1-3235; determination of eligibility, Code of Virginia, §§ 58.1-3233, 58.1-3240.

Secs. 20-60–20-76. Reserved.

DIVISION 3. EXEMPTIONS

***State law reference**—Exemptions, Code of Virginia, §§ 58.1-3210 et seq., 58.1-3220 et seq., 58.1-3660 et seq.

Sec. 20-77. Reserved.

Sec. 20-78. Elderly or permanently and totally disabled persons.

(a) *Exemption authorized.* Real estate tax exemption is provided for qualified property owners who are not less than 65 years of age or who are permanently and totally disabled and who are eligible according to other terms of this section. A dwelling jointly held by a husband and wife may qualify if either spouse is 65 years of age or older or is permanently and totally disabled. Persons qualifying for exemption are deemed to be bearing an extraordinary real estate tax burden in relation to their income and financial worth.

(b) *Definitions.* For purposes of this section, any reference to:

(1) “Dwelling” shall include an improvement to real estate exempt pursuant to this section and the land upon which such improvement is situated so long as the improvement is used principally for other than a business purpose and is used to house or cover any motor vehicle classified pursuant to subdivisions (A)(3) through (10) of Code of Virginia, § 58.1-3503; household goods classified pursuant to subdivision (A)(14) of Code of Virginia, § 58.1-3503; or household goods exempted from personal property tax pursuant to Code of Virginia, § 58.1-3504.

(2) “Real estate” shall include manufactured homes as defined in Code of Virginia, § 36-85.3.

(c) *Administration.* The exemption shall be administered by the director of finance or his authorized delegate according to the general provisions contained in this section. The director is hereby authorized and empowered to prescribe, adopt and enforce rules and regulations, including the requirement of answers under oath, as may be reasonably necessary to determine qualifications for exemption. The director may require production of certified tax returns and appraisal reports to establish income or financial worth.

(d) *"Permanently and totally disabled" defined.* A person shall be regarded as being permanently and totally disabled for purposes of this section if such person is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.

(e) *Criteria for exemption.* Exemption shall be granted to persons subject to the following provisions:

(1) The title to the property for which exemption is claimed is held, or partially held, on December 31 immediately preceding the taxable year, by the person claiming exemption.

(2) The person occupying the dwelling and owning title or partial title thereto is 65 years or older on December 31 of the year immediately preceding the taxable year or the person claiming exemption was

permanently and totally disabled on December 31 of the year immediately preceding the taxable year and is so disabled when he files the affidavit or written statement required in subsection (f) of this section. A dwelling jointly held by husband and wife may qualify if either spouse is 65 years of age or over or is permanently and totally disabled. Such dwelling must be owned by and occupied as the sole dwelling of the person claiming exemption. Persons who are otherwise qualified for exemption but are confined to hospitals, nursing homes, convalescent homes or other institutions for physical or mental care shall not be disqualified for exemption so long as the real estate for which exemption is sought is not used by or leased to others for consideration.

(3) The gross combined income of the owner during the year immediately preceding the taxable year shall be determined by the director to be an amount not to exceed \$75,000.00. Gross combined income shall include only those sources of gross income that are subject to tax under federal income tax laws, regulations, rules, or policies, without regard to whether a tax return is actually filed, of the owner, the spouse and the owner's relatives living in the dwelling for which exemption is claimed. Gross combined income shall not include life insurance benefits or receipts from borrowing or other debt. For the purpose of this subsection, the first \$10,000.00 of annual income of each of the owner's relatives, other than a spouse, living in the dwelling and who does not qualify for the exemption provided by subsection (e)(4) of this section shall be excluded in computing gross combined income. The term "owner," as used in this subsection, shall also be construed as "owners."

(4) Notwithstanding subsection (e)(3) of this section, none of the income of the owner's relatives living in the dwelling and providing bona fide caregiving services to the owner, whether such relatives are compensated or not, will be counted towards the income limit. In addition, if an owner's relative living in the dwelling is permanently and totally disabled, none of the disability income received by that relative will be counted towards the income limit.

(5) The net combined financial worth of the owner as of December 31 of the year immediately preceding the taxable year shall be determined by the director to be an amount not to exceed \$400,000.00. Net combined financial worth shall include the value of all assets, including the present value of all equitable interests, of the owners and spouse of any owner, excluding the fair market value of the dwelling and the land, not exceeding ten acres, upon which it is situated and for which exemption is claimed. The value of household furnishings is excluded from the computation of net worth.

(f) *Affidavit or written statement.* No later than April 1 of the taxable year, the person claiming an exemption must file in writing an affidavit or written statement with the director. In lieu of the filing of an annual affidavit or written statement, once a taxpayer is determined to be eligible, an affidavit or written statement may be filed on a three-year cycle with an annual certification by the taxpayer that no information contained on the last preceding affidavit or written statement filed has changed to violate the limitations and conditions provided in this section. Such annual certification must be filed not later than April 1 of the taxable year. Affidavits or written statements from first-time applicants or in hardship cases, as determined by the director of finance, will be accepted through December 31 of the taxable year.

(1) Such affidavit or written statement shall set forth, in a manner prescribed by the director, the names of all owners, the location and assessed value of the property, the names of any related persons occupying the dwelling for which exemption is claimed, the gross combined income of all owners and owners' relatives who live in the residence, and the net combined financial worth of all owners and their spouses.

(2) If the person claiming exemption is under 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 or written statement by two medical doctors who are either licensed to practice medicine in the state or are military officers on active duty who practice medicine with the United States Armed Forces, to the effect that such person is permanently and totally disabled as defined in subsection (d) of this section and stating the nature of the disability. A certification pursuant to 42 USC 423(d) by the Social Security Administration, so

long as the person remains eligible for such Social Security benefits, shall be deemed to satisfy the definition in subsection (d) of this section. The affidavit or written statement of at least one of the doctors shall be based upon a physical examination of the person by such doctor. The affidavit or written statement of one of the doctors may be based upon medical information contained in the records of the Civil Service Commission which is relevant to the standards for determining permanent and total disability as defined in subsection (d) of this section.

(3) If, after an audit and investigation, the director determines that the person is qualified for exemption, he shall certify that such person is so qualified and shall determine the amount of exemption applicable to the claimant's real estate tax liability. Such exemption shall apply only to the tax year for which issued. In order to avoid the payment of any penalty, the person to whom an exemption has been issued shall, on or before the past-due date established for the payment of such real estate tax, present payment for the difference between such exemption and the full amount of the tax payment then due on the property.

(g) *Amount of exemption.* Each qualified applicant shall receive a 100 percent real estate tax exemption up to an annual exemption of \$3,000.00. The tax exemption granted under this section shall apply only to the dwelling occupied by the applicant, and the land, not exceeding ten acres, upon which it is situated.

(h) *Changes in income or other factors.* A qualified taxpayer who loses eligibility for tax relief due to changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which the affidavit, written statement or certification mentioned in subsections (e) and (f) of this section is filed and having the effect of exceeding or violating the limitations or conditions provided in this section shall receive the exemption for the portion of the year during which he qualifies and lose the exemption only for the remainder of the year and the taxable year immediately following. When a change in ownership to a spouse who is less than 65 years of age or is not permanently and totally disabled results solely from the death of his qualified spouse, it shall result in a prorated exemption for the then-current taxable year. 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 12 is the denominator.

(i) *False claims.* Any person who knowingly falsely claims an exemption shall be guilty of a misdemeanor.

(j) *Applicability to life estates and certain trusts; inapplicability to leaseholds and terms of years.* For purposes of this section, a dwelling owned and occupied as the sole dwelling of a person claiming exemption shall include, among other forms of ownership, a dwelling (i) held by the person claiming exemption alone or in conjunction with his spouse as tenant or tenants for life or joint lives, (ii) held in a revocable inter vivos trust over which the person claiming exemption or the person claiming exemption and his spouse hold the power of revocation, or (iii) held in an irrevocable trust under which a person claiming exemption alone or in conjunction with his spouse possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support. However, a dwelling owned and occupied as the sole dwelling of a person claiming exemption shall not include a dwelling held under a leasehold or term of years.

(Code 1980, §§ 20-16 – 20-23; Code 1995, § 20-72; Ord. No. 929, §§ 1, 2, 8-14-1996; Ord. No. 960, § 1, 9-10-1997; Ord. No. 994, § 1, 10-26-1999; Ord. No. 1009, § 1, 4-24-2001; Ord. No. 1046, §§ 1, 2, 7-22-2003; Ord. No. 1073, §§ 1, 2, 10-12-2004; Ord. No. 1079, §§ 1, 2, 10-25-2005; Ord. No. 1090, §§ 1, 2, 10-24-2006; Ord. No. 1104, § 1, 4-24-2007; Ord. No. 1114, § 1, 10-23-2007; Ord. No. 1121, § 1, 4-22-2008; Ord. No. 1127, § 1, 11-12-2008)

State law reference— Authority to exempt elderly and handicapped persons from real estate taxes, Code of Virginia, § 58.1-3210 et seq.; restrictions and exemptions, Code of Virginia, § 58.1-3211; change in income, Code of Virginia, § 58.1-3215; definition of "permanently and totally disabled," Code of Virginia, § 58.1-3217.

Sec. 20-79. Partial exemption for rehabilitated, renovated or replacement residential structures other than multifamily residential rental units.

(a) *Exemption authorized.* Partial exemption from real estate taxes is hereby provided in accordance with the provisions of this section for qualifying property devoted to residential units other than multifamily whose structures are rehabilitated in accordance with the criteria set out in Code of Virginia, § 58.1-3220 and this section.

(b) *Qualifications.* For the purposes of this section, the total assessed value of a residential property other than multifamily residential rental units shall not exceed \$300,000.00 and the structure must be at least 26 years old. The real estate shall be deemed to be substantially rehabilitated when it has been so improved as to increase the assessed value of the structure by no less than 20 percent, but without increasing the total footage of such structure by more than 100 percent. Detached improvements, including, but not limited to, a garage, shed or swimming pool, are not eligible. As used in this section, the terms "rehabilitation" and "rehabilitated" shall also include situations in which the structures on the property have been demolished and replaced with new residential structures.

(c) *Application; determination of base value; application fee.*

(1) As a requisite for qualifying for partial tax exemption, the owner of the structure shall, prior to or simultaneously with making application for a building permit to rehabilitate such structure, file with the county's director of finance, upon forms furnished by him, an application to qualify such structure as a rehabilitated residential structure. Upon receipt of an application for tax exemption, the director of finance shall determine a base fair market value assessment (referred to in this section as base value) of the structure as it was immediately prior to commencement of rehabilitation. If rehabilitation has already commenced at the time the base value is determined, then the base value may be determined using the best information available to the director of finance. The tax assessment of the improvements located upon the qualifying real estate shall be considered in determining the base value. The base value shall serve as a basis for determining whether the rehabilitation increases the assessed value of such structure by at least 20 percent.

(2) Rehabilitation must be completed within three years from the date on which the director of finance determines the base value.

(3) The application to qualify for the rehabilitated structure tax exemption must be accompanied by a payment of a fee of \$50.00, which fee shall be applied to offset the cost of processing such application, making the required assessments, and making an annual inspection to determine the progress of the work.

(d) *Inspection of progress of work; effective date of exemption.*

(1) During the period between the receipt of the application and the time when the director of finance may ascertain that the assessed value has increased by at least 20 percent, the owner of the property shall be subject to taxation upon the full fair market value of the property. An owner may, at any time prior to November 1 of any calendar year in which rehabilitation of a structure is underway, submit a written request to the director of finance to inspect the structure to determine if it then qualifies for the rehabilitated property exemption.

(2) When it is determined that the rehabilitation is completed and that it has resulted in at least a 20 percent increase in assessed value (base value is exceeded by 20 percent or more), the tax exemption shall become effective beginning on January 1 of the next calendar year.

(e) *Credit memorandum.* The owner of property qualifying for partial exemption of real estate taxes because of rehabilitation of a structure shall be issued a credit memorandum in the amount of the difference in taxes computed upon the base value and the assessed value of the property resulting from the rehabilitation for each year of a 10-year period of exemption from real estate taxes. Such 10-year period shall begin as specified in subsection (d) of this section. Additional increases resulting from increases in value occurring in subsequent years of the 10-year period shall not be eligible for partial tax relief. Such credit memorandum shall be surrendered when payment is made of the real estate taxes payable for the year for which such credit memorandum has been issued. Each credit memorandum timely surrendered shall be credited in its full amount against the taxes due for the real estate for which partial exemption has been obtained. Each credit memorandum so surrendered shall be charged against an appropriation made by the board of supervisors

for the purpose of honoring such credit memorandums.

(f) *Credit to run with land.* Exemption from taxation of real estate qualifying for the rehabilitation exemption shall run with the land, and the owner of such property during each of the 10 years of exemption shall be entitled to receive a credit memorandum for such partial exemption from taxation.

(g) *Methods of evaluation.* In determining the base value of a structure and whether the rehabilitation results in a 20 percent increase over such base value, the director of finance shall employ usual and customary methods of assessing real estate.

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

(i) *Condition of the property.* Upon making application to qualify for partial tax exemption, an applicant shall certify that the property that is the subject of the application, including the real estate upon which the structure is located, shall be maintained in compliance with all Code requirements. Failure to properly maintain the property in compliance with all Code provisions shall be grounds for denial of the requested partial tax exemption.

(Ord. No. 1139, § 20-73, 11-24-2009)

Sec. 20-80. Partial exemption for rehabilitated, renovated or replacement multifamily residential rental units.

(a) *Exemption authorized.* Partial exemption from real estate taxes is hereby provided in accordance with the provisions of this section for qualifying property devoted to multifamily residential rental units whose structures are rehabilitated in accordance with the criteria set out in Code of Virginia, § 58.1-3220 and this section.

(b) *Qualifications.* For the purposes of this section, multifamily residential rental real estate shall be deemed to be substantially rehabilitated when a structure on such real estate which is no less than 26 years old and no more than 39 years old has been so improved as to increase the assessed value of the structure by no less than 50 percent, but without increasing the total footage of such structure by more than 100 percent, or when a structure on such real estate which is no less than 40 years old has been so improved as to increase the assessed value of the structure by no less than 50 percent. As used in this section, the terms "rehabilitation" and "rehabilitated" shall also include situations in which the structures on the property have been demolished and replaced with new structures for multifamily residential rental use.

(c) *Application; determination of base value; application fee.*

(1) As a requisite for qualifying for partial tax exemption, the owner of the structure shall, prior to or simultaneously with making application for a building permit to rehabilitate such structure, file with the county's director of finance, upon forms furnished by him, an application to qualify such structure as a rehabilitated multifamily residential rental structure. Upon receipt of an application for tax exemption, the director of finance shall determine a base fair market value assessment (referred to in this section as base value) of the structure as it was immediately prior to commencement of rehabilitation. If rehabilitation has already commenced at the time the base value is determined, then the base value may be determined using the best information available to the director of finance. The tax assessment of the improvements located upon the qualifying real estate shall be considered in determining the base value. The base value shall serve as a basis for determining whether the rehabilitation increases the assessed value of such structure by at least 50 percent.

(2) The application to qualify for tax exemption shall be effective for three years from the date on which the director of finance determines the base value. If, by such expiration date, rehabilitation has not progressed to

such a point that the assessed value of the structure is at least 50 percent greater than the base value of such structure, then to retain such eligibility a new application to qualify for tax exemption must be filed prior to the expiration date and a new base value established. In no event, however, shall there be more than two additional applications following the initial application on any structure, except that where a rehabilitation project encompasses at least 50 contiguous acres on which demolition of all structures takes place within one year of the initial application, a total of six additional applications following the initial application may be filed. The new base value shall be based upon the value of the improvements as of the date of the most recent application. Under no circumstances shall any new base value be less than the original base value.

(3) The initial application to qualify for the rehabilitated structure tax exemption and any subsequent application must be accompanied by a payment of a fee of \$50.00, which fee shall be applied to offset the cost of processing such application, making the required assessments, and making an annual inspection to determine the progress of the work.

(d) *Inspection of progress of work; effective date of exemption.*

(1) During the period between the receipt of the application and the time when the director of finance may ascertain that the assessed value has increased by at least 50 percent, the owner of the property shall be subject to taxation upon the full fair market value of the property. An owner may, at any time prior to November 1 of any calendar year in which rehabilitation of a structure is underway, submit a written request to the director of finance to inspect the structure to determine if it then qualifies for the rehabilitated property exemption.

(2) When it is determined that the rehabilitation is completed and that it has resulted in at least a 50 percent increase in assessed value (base value is exceeded by 50 percent or more), the tax exemption shall become effective beginning on January 1 of the next calendar year.

(e) *Credit memorandum.* The owner of property qualifying for partial exemption of real estate taxes because of rehabilitation of a structure shall be issued a credit memorandum in the amount of the difference in taxes computed upon the base value and the assessed value of the property resulting from the rehabilitation for each year of a seven-year period of exemption from real estate taxes. Such seven-year period shall begin as specified in subsection (d) of this section. Additional increases resulting from increases in value occurring in subsequent years of the seven-year period shall not be eligible for partial tax relief. Such credit memorandum shall be surrendered when payment is made of the real estate taxes payable for the year for which such credit memorandum has been issued. Each credit memorandum timely surrendered shall be credited in its full amount against the taxes due for the real estate for which partial exemption has been obtained. Each credit memorandum so surrendered shall be charged against an appropriation made by the board of supervisors for the purpose of honoring such credit memorandums.

(f) *Credit to run with land.* Exemption from taxation of real estate qualifying for the rehabilitation exemption shall run with the land, and the owner of such property during each of the seven years of exemption shall be entitled to receive a credit memorandum for such partial exemption from taxation.

(g) *Methods of evaluation.* In determining the base value of a structure and whether the rehabilitation results in a 50 percent increase over such base value, the director of finance shall employ usual and customary methods of assessing real estate.

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

(i) *Condition of the property.* Upon making application to qualify for partial tax exemption, an applicant shall certify that the property that is the subject of the application, including the real estate upon which the structure is located, shall be maintained in compliance with all Code requirements. Failure to properly maintain the property in compliance with all Code provisions shall be grounds for denial of the requested partial tax exemption.

(Code 1995, § 20-74; Ord. No. 1019, § 2, 10-23-2001; Ord. No. 1031, § 1, 8-13-2002)

State law reference—Partial exemption for certain rehabilitated, renovated or replacement residential structures authorized, Code of Virginia, § 58.1-3220.

Sec. 20-81. Partial exemption for rehabilitated, renovated or replacement commercial and industrial structures.

(a) *Exemption authorized.* Partial exemption from real estate taxes is hereby provided in accordance with the provisions of this section for qualifying property devoted to commercial and industrial uses whose structures are rehabilitated in accordance with the criteria set out in Code of Virginia, § 58.1-3221 and this section.

(b) *Qualifications.* For the purposes of this section, commercial and industrial real estate shall be deemed to be substantially rehabilitated when a structure on such real estate which is no less than 26 years old has been so improved as to increase the assessed value of the structure by no less than 40 percent, but without increasing the total footage of such structure by more than 100 percent. As used in this section, the terms "rehabilitation" and "rehabilitated" shall also include situations in which the structures have been demolished and replaced with new structures. Subject to the limitations of this section, the rehabilitated, renovated, or replacement structure may be used for any purpose, including mixed use, that is allowed by the building code and the applicable zoning regulations for the property.

(c) *Application; determination of base value; application fee.*

(1) As a requisite for qualifying for partial tax exemption, the owner of the structure shall, prior to or simultaneously with making application for a building permit to rehabilitate such structure, file with the county's director of finance, upon forms furnished by him, an application to qualify such structure as a rehabilitated commercial or industrial structure. Upon receipt of an application for tax exemption, the director of finance shall determine a base fair market value assessment (referred to in this section as base value) of the structure as it was immediately prior to commencement of rehabilitation. If rehabilitation has already commenced at the time the base value is determined, then the base value may be determined using the best information available to the director of finance. The tax assessment of the improvements located upon the qualifying real estate shall be considered in determining the base value. The base value shall serve as a basis for determining whether the rehabilitation increases the assessed value of such structure by at least 40 percent.

(2) The application to qualify for tax exemption shall be effective for three years from the date on which the director of finance determines the base value. If, by such expiration date, rehabilitation has not progressed to such a point that the assessed value of the structure is at least 40 percent greater than the base value of such structure, then to retain such eligibility a new application to qualify for tax exemption must be filed prior to the expiration date and a new base value established. In no event, however, shall there be more than two additional applications following the initial application on any structure. The new base value shall be based upon the value of the improvements as of the date of the second or third application. Under no circumstances shall any new base value be less than the original base value.

(3) The initial application to qualify for the rehabilitated structure tax exemption and any subsequent application must be accompanied by a payment of a fee of \$50.00, which fee shall be applied to offset the cost of processing such application, making the required assessments, and making an annual inspection to determine the progress of the work.

(d) *Inspection of progress of work; effective date of exemption.*

(1) During the period between the receipt of the application and the time when the director of finance may ascertain that the assessed value has increased by at least 40 percent, the owner of the property shall be subject to taxation upon the full fair market value of the property. An owner may, at any time prior to November 1 of any calendar year in which rehabilitation of a structure is underway, submit a written request to the director of finance to inspect the structure to determine if it then qualifies for the rehabilitated property

exemption.

(2) When it is determined that the rehabilitation is completed and that it has resulted in at least a 40 percent increase in assessed value (base value is exceeded by 40 percent or more), the tax exemption shall become effective beginning on January 1 of the next calendar year.

(e) *Credit memorandum.* The owner of property qualifying for partial exemption of real estate taxes because of rehabilitation of a structure shall be issued a credit memorandum in the amount of the difference in taxes computed upon the base value and the assessed value of the property resulting from the rehabilitation for each year of a seven-year period of exemption from real estate taxes. Such seven-year period shall begin as specified in subsection (d) of this section. Additional increases resulting from increases in value occurring in subsequent years of the seven-year period shall not be eligible for partial tax relief. Such credit memorandum shall be surrendered when payment is made of the real estate taxes payable for the year for which such credit memorandum has been issued. Each credit memorandum timely surrendered shall be credited in its full amount against the taxes due for the real estate for which partial exemption has been obtained. Each credit memorandum so surrendered shall be charged against an appropriation made by the board of supervisors for the purpose of honoring such credit memorandums.

(f) *Credit to run with land.* Exemption from taxation of real estate qualifying for the rehabilitation exemption shall run with the land, and the owner of such property during each of the seven years of exemption shall be entitled to receive a credit memorandum for such partial exemption from taxation.

(g) *Methods of evaluation.* In determining the base value of a structure and whether the rehabilitation results in a 40 percent increase over such base value, the director of finance shall employ usual and customary methods of assessing real estate.

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

(i) *Condition of the property.* Upon making application to qualify for partial tax exemption, an applicant shall certify that the property that is the subject of the application, including the real estate upon which the structure is located, shall be maintained in compliance with all Code requirements. Failure to properly maintain the property in compliance with all Code provisions shall be grounds for denial of the requested partial tax exemption.

(j) *Exterior-corridor hotels and motels.* Hotels and motels providing access to the majority of the structure's rental rooms via exterior corridors may qualify under this section for an exemption for 15 years instead of seven years. To qualify for the extended exemption, the exterior-corridor hotel or motel must be demolished and replaced with a structure used for any purpose, other than an exterior-corridor hotel or motel, that is allowed by the building code and the applicable zoning regulations for the property, including mixed use. Except as altered by this subsection, all other subsections of this section apply to exemptions for the demolition and replacement of exterior-corridor hotels and motels.

(Code 1995, § 20-75; Ord. No. 1019, § 3, 10-23-2001)

State law reference—Partial exemption for certain rehabilitated, renovated or replacement commercial or industrial structures authorized, Code of Virginia, § 58.1-3221.

Sec. 20-82. Partial exemption for rehabilitated, renovated or replacement hotel and motel structures.

(a) *Exemption authorized.* Partial exemption from real estate taxes is hereby provided in accordance with the provisions of this section for qualifying property devoted to hotel and motel uses whose structures are rehabilitated for residential use in accordance with the criteria set out in Code of Virginia, § 58.1-3220.1 and this section.

(b) *Qualifications.* For the purposes of this section, hotel and motel real estate shall be deemed to be substantially rehabilitated when a structure on such real estate which is no less than 35 years old has been so improved as to increase the assessed value of the structure by no less than 50 percent, but without increasing the total footage of such structure by more than 100 percent. As used in this section, the terms "rehabilitation" and "rehabilitated" shall also include situations in which the structures on the property have been demolished and replaced with new structures for residential use.

(c) *Application; determination of base value; application fee.*

(1) As a requisite for qualifying for partial tax exemption, the owner of the structure shall, prior to or simultaneously with making application for a building permit to rehabilitate such structure, file with the county's director of finance, upon forms furnished by him, an application to qualify such structure as rehabilitated. Upon receipt of an application for tax exemption, the director of finance shall determine a base fair market value assessment (referred to in this section as base value) of the structure as it was immediately prior to commencement of rehabilitation. If rehabilitation has already commenced at the time the base value is determined, then the base value may be determined using the best information available to the director of finance. The tax assessment of the improvements located upon the qualifying real estate shall be considered in determining the base value. The base value shall serve as a basis for determining whether the rehabilitation increases the assessed value of such structure by at least 50 percent.

(2) The application to qualify for tax exemption shall be effective for three years from the date on which the director of finance determines the base value. If, by such expiration date, rehabilitation has not progressed to such a point that the assessed value of the structure is at least 50 percent greater than the base value of such structure, then to retain such eligibility a new application to qualify for tax exemption must be filed prior to the expiration date and a new base value established. In no event, however, shall there be more than two additional applications following the initial application on any structure. The new base value shall be based upon the value of the improvements as of the date of the second or third application. Under no circumstances shall any new base value be less than the original base value.

(3) The initial application to qualify for the rehabilitated structure tax exemption and any subsequent application must be accompanied by a payment of a fee of \$50.00, which fee shall be applied to offset the cost of processing such application, making the required assessments, and making an annual inspection to determine the progress of the work.

(d) *Inspection of progress of work; effective date of exemption.*

(1) During the period between the receipt of the application and the time when the director of finance may ascertain that the assessed value has increased by at least 50 percent, the owner of the property shall be subject to taxation upon the full fair market value of the property. An owner may, at any time prior to November 1 of any calendar year in which rehabilitation of a structure is underway, submit a written request to the director of finance to inspect the structure to determine if it then qualifies for the rehabilitated property exemption.

(2) When it is determined that the rehabilitation is completed and that it has resulted in at least a 50 percent increase in assessed value (base value is exceeded by 50 percent or more), the tax exemption shall become effective beginning on January 1 of the next calendar year.

(e) *Credit memorandum.* The owner of property qualifying for partial exemption of real estate taxes because of rehabilitation of a structure shall be issued a credit memorandum in the amount of the difference in taxes computed upon the base value and the assessed value of the property resulting from the rehabilitation for each year of a seven-year period of exemption from real estate taxes. Such seven-year period shall begin as specified in subsection (d) of this section. Additional increases resulting from increases in value occurring in subsequent years of the seven-year period shall not be eligible for partial tax relief. Such credit memorandum shall be surrendered when payment is made of the real estate taxes payable for the year for which such credit memorandum has been issued. Each credit memorandum timely surrendered shall be credited in its full

amount against the taxes due for the real estate for which partial exemption has been obtained. Each credit memorandum so surrendered shall be charged against an appropriation made by the board of supervisors for the purpose of honoring such credit memorandums.

(f) *Credit to run with land.* Exemption from taxation of real estate qualifying for the rehabilitation exemption shall run with the land, and the owner of such property during each of the seven years of exemption shall be entitled to receive a credit memorandum for such partial exemption from taxation.

(g) *Methods of evaluation.* In determining the base value of a structure and whether the rehabilitation results in a 50 percent increase over such base value, the director of finance shall employ usual and customary methods of assessing real estate.

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

(i) *Condition of the property.* Upon making application to qualify for partial tax exemption, an applicant shall certify that the property that is the subject of the application, including the real estate upon which the structure is located, shall be maintained in compliance with all Code requirements. Failure to properly maintain the property in compliance with all Code provisions shall be grounds for denial of the requested partial tax exemption.

(Code 1995, § 20-76; Ord. No. 1019, § 4, 10-23-2001)

State law reference—Partial exemption for rehabilitated, renovated or replacement hotel and motel structures authorized, Code of Virginia, § 58.1-3220.1.

Sec. 20-83. Exemption for property of surviving spouses of certain persons killed in the line of duty.

(A) *Definitions.* As used in this section:

- (1) "Average assessed value" means the average assessed value for all dwellings located within the county that are situated on property zoned as single-family residential.
- (2) "Covered person" means any person set forth in the definition of "deceased person" in Code of Virginia, § 9.1-400 whose beneficiary, as defined in Code of Virginia, § 9.1-400, is entitled to receive benefits under Code of Virginia, § 9.1-402, as determined by the Comptroller of Virginia prior to July 1, 2017, or as determined by the Virginia Retirement System on and after July 1, 2017.

(B) *Exemption authorized; timing; refunds.* For tax years beginning on or after January 1, 2017, the real property described in this section of the surviving spouse of any covered person who occupies the real property as his principal place of residence is exempt from taxation. If the covered person's death occurred on or prior to January 1, 2017, and the surviving spouse has a principal residence on January 1, 2017, eligible for the exemption under this section, then the exemption for the surviving spouse shall begin on January 1, 2017. If the covered person's death occurs after January 1, 2017, and the surviving spouse has a principal residence eligible for the exemption under this section on the date that such covered person dies, then the exemption for the surviving spouse shall begin on the date that such covered person dies. If the surviving spouse acquires the property after January 1, 2017, then the exemption shall begin on the date of acquisition, and the previous owner may be entitled to a refund for a pro rata portion of real property taxes paid pursuant to Code of Virginia, § 58.1-3360. No interest shall be paid on any refund due to the surviving spouse for taxes paid prior to the surviving spouse's filing of the affidavit or written statement required by this section.

- (C) *Scope of exemption.* Those dwellings with assessed values in the most recently ended tax year that are not in excess of the average assessed value for such year shall qualify for a total exemption from real property taxes under this section. If the value of a dwelling is in excess of the average assessed value for such year, then only that portion of the assessed value in excess of the average assessed value shall be subject to real property taxes, and the portion of the assessed value that is not in excess of the average assessed value shall be exempt from real property taxes. Single-family homes, condominiums, town homes, manufactured homes as defined in Code of Virginia, § 46.2-100 whether or not the wheels and other equipment previously used for mobility have been removed, and other types of dwellings of surviving spouses, whether or not the land on which the single-family home condominium, town home, manufactured home, or other type of dwelling of a surviving spouse is located is owned by someone other than the surviving spouse, that (i) meet the requirements of this subsection and (ii) are occupied by such persons as their principal place of residence shall qualify for the real property tax exemption. If the land on which the single-family home, condominium, town home, manufactured home, or other type of dwelling is located is not owned by the surviving spouse, then the land is not exempt.
- (D) *Occupation as principal place of residence required; effect of remarriage or moving.* The surviving spouse shall qualify for the exemption so long as the surviving spouse does not remarry and continues to occupy the real property as his principal place of residence. The exemption applies without restriction on the spouse's moving to a different principal place of residence.
- (E) *Exemption for land upon which dwelling is situated; application of exemption to improvements other than a dwelling.* The exemption applies to (i) the qualifying dwelling, or that portion of the value of such dwelling and land that qualifies for the exemption pursuant to subsection (C), and (ii) with the exception of land not owned by the surviving spouse, the land, not exceeding ten acres, upon which it is situated. A real property improvement other than a dwelling, including the land upon which such improvement is situated, made to such land as is exempt from taxation under this section, shall also be exempt from taxation so long as the principal use of the improvement is (a) to house or cover motor vehicles or household goods and personal effects as classified in subdivision (A)(14) of the Code of Virginia, § 58.1-3503 and as listed in Code of Virginia, § 58.1-3504 and (b) for other than a business purpose.
- (F) *Application to life estate, revocable inter vivos trust, irrevocable trust, leasehold, or term of years.* For purposes of this section, real property of any surviving spouse of a covered person includes real property held (i) by a surviving spouse as a tenant for life, (ii) in a revocable inter vivos trust over which the surviving spouse holds the power of revocation, or (iii) in an irrevocable trust under which the surviving spouse possesses a life estate or enjoys continuing right of use or support. Such real property does not include any interest held under a leasehold or term of years.
- (G) *Effect of joint ownership.*
- (1) In the event that (i) a surviving spouse is entitled to an exemption under this section by virtue of holding the property in any of the three ways identified in clauses (i) through (iii) of subsection (F) and (ii) one or more other persons have an ownership interest in the property that permits them to occupy the property, then the tax exemption for the property that otherwise would have been provided shall be prorated by multiplying the amount of the exemption by a fraction the numerator of which is one and the denominator of which equals the total number of people having an ownership interest that permits them to occupy the property.
 - (2) In the event that the principal residence is jointly owned by two or more individuals, including the surviving spouse, and no person is entitled to the exemption under this section by virtue of holding

the property in any of the three ways identified in clauses (i) through (iii) of subsection (F), then the exemption shall be prorated by multiplying the amount of the exemption by a fraction the numerator of which is the percentage of ownership interest in the dwelling held by the surviving spouse and the denominator of which is 100.

- (H) *Application for exemption; notification upon remarriage or change in principal place of residence.* The surviving spouse claiming the exemption under this section shall file with the director of finance on forms supplied by the county an affidavit or written statement (i) setting forth the surviving spouse's name, (ii) indicating any other joint owners of the real property, (iii) certifying that the real property is occupied as the surviving spouse's principal place of residence, and (iv) including evidence of the determination of the Comptroller of Virginia or the Virginia Retirement System that the deceased is a covered person. The surviving spouse shall also provide documentation that he is the surviving spouse of a covered person and of the date that the covered person died. The surviving spouse shall be required to refile the information required by this subsection only if the surviving spouse's principal place of residence changes. The surviving spouse shall promptly notify the director of finance of any remarriage.
- (I) *Effect of absence from residence.* The fact that surviving spouses who are otherwise qualified for tax exemption pursuant to this section 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.

Sec. 20-84. Partial exemption for demolition or renovation of derelict buildings.

Prior to demolishing or renovating a derelict building pursuant to a plan approved under article VI of chapter 6, at the request of the property owner, the real estate assessor shall make an assessment of the property in its current derelict condition. On the building permit application, the owner shall declare the costs of the demolition, or the costs of materials and labor to complete the renovation. At the request of the property owner, after demolition or renovation of the derelict building, the real estate assessor shall reflect the fair market value of the demolition costs or the fair market value of the renovation improvements in the real estate tax assessment records. The real estate tax on an amount equal to the costs of demolition or an amount equal to the increase in the fair market value of the renovations shall be abated for a period of seven years and is transferable with the property. The abatement of taxes for demolition shall not apply if the structure demolished is a registered Virginia landmark or is determined by the Virginia Department of Historic Resources to contribute to the significance of a registered historic district.

Secs. 20-85 – 20-107. Reserved.

ARTICLE III. TANGIBLE PERSONAL PROPERTY TAX

***State law reference** – Tangible personal property tax, Code of Virginia, § 58.1-3500 et seq.

Sec. 20-108. Assessment and returns generally.

(a) *Assessment; filing of return; payment; penalty and interest.*

(1) Personal property and machinery and tools shall be assessed in accordance with the provisions of Code of Virginia, title 58.1 (Code of Virginia, § 58.1-1 et seq.). Taxes so assessed shall be based upon all such property, machinery and tools owned as of January 1 of each year. Every taxpayer owning any property

Attachment 4: Zone Marketing Materials

Enterprise Zone

Business Incentives and Grants
That Drive Success

“ We’ve made countless improvements with these grants, including repaving our parking lot, improving the building façade, and adding dumpster gates. The County helped us from the very beginning. ”

– JOO LEE, CO-OWNER
LABURNUM SHOPPING
CENTER

 Henrico County
Enterprise Zone

ENTERPRISE ZONE LOCATIONS

HOW TO QUALIFY

Eager to grow or expand your business? Join hundreds of other large and small companies that have taken advantage of Henrico’s Enterprise Zone. Qualify for benefits by doing any one of the following:

- Construct a new building or addition in the Enterprise Zone
- Add jobs to your business in the Enterprise Zone
- Improve an existing building in the Enterprise Zone



The Faison Center-Pioneer Hall
5311 Markel Road



Performance Pickleball
8641 Quioccasin Road

Zoned for Success

An Enterprise Zone is a special area identified by Henrico County and approved by the state as being eligible for incentives designed to stimulate business development and job growth. Businesses located within the Enterprise Zone can take advantage of state and county incentives for physical improvements to their properties and job creation.

Henrico Incentives

FINANCIAL INCENTIVES

Building Demolition Grant

- Up to \$30,000 for demolishing a structure to make way for a new building costing at least \$250,000

Building Façade Grant

- Up to \$50,000 for renovations, including code compliance; some grants carry job creation requirements

Existing Freestanding Signage Grant

- Up to \$2,500 for demolition, replacement, or refurbishment of an existing freestanding sign

Landscaping Grant

- Up to \$2,500 for landscaping fronts of existing buildings or parking areas

Off-Site Improvements Grant

- Up to \$15,000 for off-site drainage, water, sewer, broadband, sidewalk, and bus stop improvements

Partial Tax Exemption of Rehabilitated Real Estate

- Up to a seven-year exemption of real estate taxes on the increase in value of a rehabilitated commercial or industrial building that is at least 26 years old
- Assessed value of rehabilitated structure must be increased by 40% or more

Paving and Parking Lot Sealing Grant

- Up to \$10,000 for paving parking areas at existing or expanding businesses
- Up to \$5,000 for sealing and striping

Waived Fees

- Fees waived for Plans of Development, rezoning, and building permits

PROFESSIONAL ASSISTANCE AND SERVICES

Accelerated Processing for Major Development Activities

Architectural Design Assistance

- Professional “schematic design” assistance for eligible businesses planning to improve building’s appearance
- Includes renderings, guidance related to early architectural planning stages, and cost estimates for improvements

Commercial Revitalization Staff Assistance

Employment and Training Assistance

Fire Safety and Crime Prevention Assistance Training Seminars

LEARN MORE

For more information about Henrico’s Enterprise Zone program or to download an application, scan this QR code, or visit henrico.gov/revit/enterprise-zone/



Henrico County Department of Community Revitalization

804-501-7640 | enterprisezone@henrico.gov

Virginia Department of Housing and Community Development

804-371-7171 | ezone@dhcd.virginia.gov
dhcd.virginia.gov/vez

To learn more about economic development opportunities in Henrico, please visit henrico.com

Virginia Incentives

The Virginia Enterprise Zone program assists with real estate development and job creation costs in specially targeted areas identified by localities. These state incentives supplement Henrico’s local Enterprise Zone program benefits.

Job Creation Grants

- Available for manufacturing, warehouse, construction, and transportation businesses
- Not applicable to retail, personal service, or food and beverage jobs
- Businesses are eligible for grants of \$500 per job per year for five years if they:
 - Pay at least 150% but less than 175% of the federal minimum wage
 - Provide health benefits
- Businesses are eligible for grants of \$800 per job per year for five years if they:
 - Pay 175% of the federal minimum wage
 - Provide health benefits

Real Property Improvement Grants

- New construction
 - Businesses must spend at least \$500,000
 - Grants are issued for up to 20% of expenditures in excess of \$500,000
- Rehabilitation or expansion
 - Businesses must spend at least \$100,000
 - Grants are issued for up to 20% of expenditures in excess of \$100,000
- Projects with an investment of up to \$5 million are eligible for grants up to \$100,000
- Projects with an investment of \$5 million or more are eligible for grants up to \$200,000
- Solar projects are eligible for grants up to 20% of expenditures with no threshold



Thermo Fisher
8700 Quivoccasin Road



The Faison Center-Pioneer Hall
5311 Markel Road



Performance Pickleball
8641 Quioccasin Road



River City Veterinary Hospital
5220 W Broad St

Enterprise Zone

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- Projects with an investment of \$5 million or more are eligible for grants up to \$200,000
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- Improve an existing building in the Enterprise Zone

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- JOO LEE, CO-OWNER
LABURNUM SHOPPING CENTER

ENTERPRISE ZONE LOCATIONS



Success Story

MEADOWOOD SQUARE SHOPPING CENTER

Nestled along a growing industrial corridor, Meadowood Square Shopping Center was originally constructed in 1974 near Richmond Raceway. More than 50 years after its opening, the site was overdue for redevelopment. The owners applied for and qualified to receive a significant incentive package through the Enterprise Zone program. As a result, this dated shopping center was transformed into a vibrant hub that meets the growing needs of its community. Neighbors now include the Amazon Fulfillment Center, Henrico High School, Bon Secours Memorial Regional Medical Center, and more.

ENTERPRISE ZONE BENEFITS

- Architectural Design Assistance
- Building Façade Grant
- Real Property Improvement Grant

BEFORE



AFTER



Learn More



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Attachment 5: News Articles

*****News articles can be made available upon
request to the Department of Community
Revitalization*****

Attachment 6: Website and Relevant Links

Websites and Relevant Links

<https://henrico.gov/revit/enterprise-zone/>

<https://henrico.gov/revit/enterprise-zone/henrico-county-local-incentives/>

<https://henrico.gov/services/reinvest-tax-abatement-program-for-rehabilitated-structures/>

<https://henrico.gov/revit/henrico-investment-program/>

The screenshot shows the Henrico County Virginia website. The header includes the county logo, navigation links (Traffic, Jobs, Residents, Schools, Libraries, Events), a search bar, and a main menu (SERVICES, GOVERNMENT, DEPARTMENTS, VISIT, NEWS, CONTACT). The page title is "Home / Community Revitalization". A left sidebar contains a "Navigation" menu with links like "About Us", "Asistencia para la Vivienda", "Community Maintenance", "Enterprise Zone (EZ)", "Federal Block Grant Programs", "Glenwood Farms: Sale and Plan for Redevelopment", "Henrico Investment Program (HIP)", "Henrico's Home Purchase Assistance Program", "HOME-ARP Program", "Homeowners' Associations (HOA)", "Housing Assistance", "Opportunity Zones", and "Public Data". The main content area is titled "Community Revitalization" and features a "DEPARTMENT OF COMMUNITY REVITALIZATION" section with images of community projects. Below this is a "Services" section listing programs like "Community Cleanup Program", "File a Zoning or Environmental Complaint", "Homeowner Association Lookup", "First Time Homebuyers - Downpayment and Closing Cost Assistance", "Homeowner Rehabilitation and Repair Assistance", and "Enterprise Zone Program". To the right, there is a section for the "Henrico County 2025-30 Consolidated Plan" and a link to "Help Keep Henrico A Great Place To Live".

The screenshot shows the Henrico County Virginia website's "Enterprise Zone (EZ)" page. The header is identical to the previous page. The page title is "Home / Community Revitalization / Enterprise Zone (EZ)". The left sidebar is updated with a "Community Revitalization" menu. The main content area is titled "Enterprise Zone (EZ)" and contains a paragraph explaining the program as a partnership between the Commonwealth of Virginia and individual localities. It lists "Local Incentives" (partial tax abatement, commercial and industrial rehabilitation grants, employment and training assistance, and technical assistance) and "State Incentives" (Job Creation and Real Property Investment grants). It also mentions a "Job Creation Grant" and a "Real Property Investment Grant". A "Contact Us" sidebar on the right provides physical and mailing addresses, phone, fax, and email information for the Community Revitalization department. A "Quick Links" section at the bottom right includes links to "Community Cleanup Program", "Local Enterprise Zone Incentives and Grant Applications", and "Enterprise Zone (EZ)".