



THE COMMON COUNCIL

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I, Kerri A. Mellott, Deputy Clerk of the Common Council, hereby certify on this 29 day of September 2021 that the following Ordinance is a true and exact copy of one and the same adopted by the Common Council of the City of Winchester, assembled in regular session on the 28 day of September 2021.

AN ORDINANCE AMENDING CHAPTER 27, TAXATION, ARTICLE II, REAL PROPERTY TAX, DIVISION 7, ABATED DERELICT PROPERTY, OF THE WINCHESTER CITY CODE

WHEREAS, Virginia Code § 58.1-3221.6 authorizes qualifying localities to declare blighted property and derelict buildings to be a separate class of property for taxation; and

NOW, THEREFORE, BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF WINCHESTER, VIRGINIA THAT:

1. Chapter 27, Taxation, Article II, Real Property Tax, Division 7, Abated Derelict Property, of the City Code of the City of Winchester is amended by adopting Section 27-39.3, as follows:
Sec. 27-39.3 – Classification of blighted and derelict properties.
 - a. A derelict building, as defined in City Code Sec. 6-132, along with the land such building is located on, shall be classified as a Class 2 property and shall be taxed at a rate of 10% more than the prevailing tax rate applicable to the general class of real property under City Code Sec. 27-10 (the “Derelict Property Tax Rate”).
 - b. Blighted property, as defined in City Code Sec. 6-132, along with the land such property is located on, shall be classified as Class 3 property, and shall be taxed at a rate of 5% more than the prevailing tax rate applicable to the general class of real property under City Code Sec. 27-10 (the “Blighted Property Tax Rate”).
 - c. A Derelict Property Tax Rate or a Blighted Property Tax Rate levied pursuant to subsection (a) or (b) shall be imposed on a property upon a determination by the Real Estate Administrator that the property constitutes either a derelict building (a “Derelict Declaration”) or blighted property (a “Blighted Declaration”), which may be based upon a declaration by the City Manager or his designee. The Derelict Property Tax Rate or the Blighted Property Tax Rate tax shall continue to be imposed until it has been determined by the Real Estate Administrator that such property no longer constitutes a blighted property or derelict building.
 - d. Upon determination of a Derelict Declaration or Blighted Declaration, the Real Estate Administrator shall transmit such Declaration to the Commissioner of the Revenue.
 - e. Upon receipt of a Derelict Declaration, the Commissioner of Revenue shall reclassify the derelict property as a Class 2 property and apply the Derelict Property Tax Rate for each tax year or half tax year the property remains derelict.
 - f. Upon receipt of a Blighted Declaration, the Commissioner of Revenue shall reclassify the blighted property as a Class 3 property and apply the Blighted Property Tax Rate for each tax year or half year the property remains blighted.

- g. If a property is reclassified as either a Class 2 or Class 3 property during the period July 1 through December 31, the property shall only be taxed at the Derelict Property Tax Rate or Blighted Property Tax Rate, whichever applies, for the second installment of the year of reclassification.
- h. The Real Estate Administrator shall maintain a list of properties declared to be blighted or derelict properties. The Commissioner of Revenue shall maintain a list of the reclassified tax rate for each of the properties declared to be blighted or derelict. The Real Estate Administrator and the Commissioner of Revenue shall remove a property from their respective lists upon a determination by the Real Estate Administrator that the property no longer constitute either a derelict building or blighted property, which may be based upon a declaration by the City Manager or his designee.
- i. Whenever a derelict building or blighted property is repaired or abated and the owner desires to have the derelict or blighted declaration removed and the property reclassified, the owner shall file an application with the Real Estate Administrator, in the manner as may be prescribed by the City Manager or his designee. Upon a determination that the property no longer constitutes a derelict building or blighted property, the Commissioner of Revenue shall reclassify such property to the original, general class of real property and the tax rate shall revert to the applicable real property tax rate currently in effect.
- j. Any person aggrieved by the application of this section may appeal the determination by the Real Estate Administrator as an erroneous assessment in accordance with City Code § 27-41 and Code of Virginia, Title 58.1, Chapter 39, Article 5 (Va. Code § 58.1-3980, *et seq.*).
- k. The blighted tax rate and the derelict tax rate shall be in effect at all times the City meets the eligibility requirements under the law.

Ordinance No. O-2021-35

ADOPTED by the Common Council of the City of Winchester on this 28 day of September 2021.

Witness my hand and the seal of the City of Winchester, Virginia.



A handwritten signature in dark ink, reading "Kerri A. Mellott".

Kerri A. Mellott
Deputy Clerk of the Common Council