

**C. ORDINANCE AMENDMENT
ROLL-BACK TAXES ON FAMILY SUBDIVISIONS**

OPENING STATEMENT

This public hearing is held pursuant to § 15.2-2204, Code of Virginia, 1950, as amended to receive public comment on an ordinance amending Section 15-101 of the Southampton County Code exempting family subdivisions which fail to meet the minimum acreage requirements necessary to continue to qualify for the special land use assessment from roll-back taxes.

The notice of public hearing was published in the Tidewater News on August 9 and August 16, 2009 as required by law. After conclusion of the public hearing, the Board of Supervisors will consider the comments offered this morning and will proceed to adopt, reject or defer action on the proposed ordinance.

MOTION REQUIRED: If the Board is so inclined, a motion is required to adopt the attached ordinance.

AN ORDINANCE TO AMEND SECTION 15-101 TO EXEMPT FAMILY SUBDIVISIONS
FAILING TO MEET THE MINIMUM ACREAGE REQUIREMENTS
FROM ROLL BACK TAXES

BE IT ORDAINED by the Board of Supervisors of Southampton County, Virginia that the Southampton County Code be, and hereby is, amended to read as follows:

1 **Sec. 15-101. Change in use, zoning or area; roll-back taxes.**

2 There is hereby imposed a roll-back tax, and interest thereon, in such amounts as may be
3 determined under Virginia Code, § 58.1-3237, on real estate which has qualified for assessment and
4 taxation on the basis of use under this division, upon one or more of the following occurrences:

- 5
- 6 (1) When the use by which it qualified changes to a more intensive use;
- 7 (2) When it is rezoned to a more intensive use, as described in Code of Virginia, § 58.1-3237;
- 8 or
- 9 (3) When one or more parcels, lots or pieces of land are separated or split off from the real
10 estate, as described in Code of Virginia, § 58.1-3241. *The application of roll-back taxes*
11 *shall not apply to a subdivision, separation, or split-off of property that results in parcels*
12 *that do not meet the minimum acreage requirements of this chapter, provided that title to*
13 *the parcels subdivided, separated, or split-off is held in the name of an immediate family*
14 *member for at least the first 60 months immediately following the subdivision, separation,*
15 *or split-off. An "immediate family member" means any person defined as such in Section 14-*
16 *3 (6) (c) of the Southampton County Code.*

A copy teste: _____, Clerk
Southampton County Board of Supervisors
Adopted: August 24, 2009