

1 AN ORDINANCE ESTABLISHING THE TAX LEVY ON REAL ESTATE FOR FISCAL  
2 YEAR 2011

3 BE IT ORDAINED BY THE COUNCIL OF THE CITY OF VIRGINIA BEACH, VIRGINIA:

4  
5 **Sec. 1. Amount of Levy on Real Estate.**

6 There shall be levied and collected for fiscal year 2011 taxes for general purposes on all real estate, including all  
7 separate classifications of real estate set forth in the Code of Virginia, not exempt from taxation and not otherwise provided  
8 for in this ordinance, at the rate of ninety-two ~~eighty-nine~~ cents (\$0.92) (~~\$0.89~~) on each one hundred dollars (\$100) of  
9 assessed valuation thereof. The real property tax rate that has been prescribed in this section shall be applied on the basis  
10 of one hundred percentum of the fair market value of such real property, except for public service real property, which shall  
11 be on the basis as provided in Section 58.1-2604 of the Code of Virginia.  
12

13 **Sec. 2. Amount of Levy on "Certified Pollution Control Equipment and Facilities" Classified as Real Estate, "Certified**  
14 **Storm Water Management Developments and Property," "Certified Solar Energy Recycling Equipment, Facilities**  
15 **or Devices" Classified as Real Estate, and "Environmental Restoration Sites," Real Estate Improved by Erosion**  
16 **Controls, and Certain Wetlands and Riparian Buffers.**

17 In accordance with Sections 58.1-3660 (A), 58.1-3660.1, 58.1-3661, 58.1-3664, 58.1-3665 and 58.1-3666 of the  
18 Code of Virginia, there shall be levied and collected for general purposes for fiscal year 2010, taxes on all real estate (a)  
19 certified by the Commonwealth of Virginia as "Certified Pollution Control Equipment and Facilities," (b) certified by the  
20 Department of Environmental Quality as "Certified Storm Water Management Developments and Property," (c) certified as  
21 provided by Code of Virginia Section 58.1-3661 as "Certified Solar Energy Equipment, Facilities or Devices," or "Certified  
22 Recycling Equipment, Facilities or Devices," (d) defined by Code of Virginia Section 58.1-3664 as an "Environmental  
23 Restoration Site," (e) improved to control erosion as defined by Code of Virginia § 58.1-3665, or (f) qualifying as wetlands  
24 and riparian buffers as described by Code of Virginia § 58.1-3666, not exempt from taxation, at a rate of ninety-two ~~eighty-~~  
25 ~~nine~~ cents (\$0.92) (~~\$0.89~~) on each one hundred dollars of assessed valuation thereof. The real property tax rates imposed  
26 in this section shall be applied on the basis of one hundred percentum of fair market value of such real property except for  
27 public service property, which shall be on the basis as provided in Section 58.1-2604 of the Code of Virginia.  
28

29 **Sec. 3. Amount of Levy on Real Estate Within the Sandbridge Special Service District.**

30 There shall be levied and collected for fiscal year 2011, taxes for the special purpose of providing beach and  
31 shoreline restoration and management at Sandbridge on all real estate within the Sandbridge Special Service District, not  
32 exempt from taxation, at the rate of six cents (\$0.06) on each one hundred dollars (\$100) of assessed value thereof. This  
33 real estate tax rate shall be in addition to the real estate tax rate set forth in Section 1 of this ordinance. The real estate tax  
34 rate imposed herein shall be applied on the basis of one hundred percentum of the fair market value of such real property  
35 except for public service real property, which shall be on the basis as provided in Section 58.1-2604 of the Code of Virginia.  
36

37 **Sec. 4. Amount of Levy on Real Estate Within the Town Center Special Service District.**

38 For the special purpose of operating and maintaining the parking garage and providing enhanced services for the  
39 plaza and public spaces within the boundaries of the service district at the Town Center, as well as other additional services  
40 authorized by Virginia Code § 15.2-2403, there shall be levied and collected for fiscal year 2010, taxes on all real estate  
41 within the Town Center Special Service District, not exempt from taxation, at the rate of forty-five cents (\$0.45) on each one  
42 hundred dollars (\$100) of assessed value thereof. This real estate tax rate shall be in addition to the real estate tax set forth  
43 in Section 1 of this ordinance. The real estate tax rate imposed herein shall be applied on the basis of one hundred  
44 percentum of the fair market value of such real property, except for public service real property, which shall be on the basis  
45 as provided in Section 58.1-2604 of the Code of Virginia.  
46

47 **Sec. 5. Amount of Levy on "Energy-Efficient Buildings".**

48 In accordance with Section 58.1-3221.2 of the Code of Virginia and any relevant section of the City Code, there  
49 shall be levied and collected for general purposes for the fiscal year 2011, taxes on all real estate that has been classified as  
50 an energy efficient building, not exempt from taxation, at a rate of seventy-six cents (\$0.76) on each one hundred dollars of  
51 assessed valuation thereof. The real property tax rate imposed in this section shall be applied on the basis of one hundred

percentum of fair market value of such real property except for public service property, which shall be on the basis as provided in Section 58.1-2604 of the Code of Virginia.

**Sec. ~~6~~ 5. Severability.**

If any portion of this ordinance is for any reason declared to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this ordinance.

**Sec. ~~7~~ 6. Effective Date.**

The effective date of this ordinance shall be July 1, 2010.

Adopted by the City Council of the City of Virginia Beach, Virginia on this \_\_\_\_ day of \_\_\_\_, 2010.

*Requires an affirmative vote by a majority of all the members of City Council.*

1 AN ORDINANCE TO ADD SECTION 35-41 TO THE CITY CODE PERTAINING TO  
2 CLASSIFYING ENERGY EFFICIENT BUILDINGS

3 SECTION ADDED: §35-41

4  
5 WHEREAS, Section 58.1-3221.2 of the Code of Virginia provides that energy-efficient buildings, not  
6 including the real estate or land on which they are located, are a separate class of property from other  
7 classifications of real property.

8  
9 BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF VIRGINIA BEACH, VIRGINIA:

10 That Section 35-41 shall be added to the City Code to read as follows:

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12  
13 **Sec 35-41. Energy Efficient Buildings.**

14  
15 (a) In accordance with Code of Virginia, § 58.1-3221.2, as amended, energy-efficient buildings, not including  
16 the real estate or land on which they are located, are a separate class of property from other classifications of real  
17 property.

18  
19 (b) The definition of "energy-efficient buildings" and requirements for certification as an "energy-efficient  
20 building" shall be in accordance with Code of Virginia, § 58.1-3221.2, as amended.

21  
22 (c) The owner of an energy-efficient building may apply to the city building official on forms provided by the  
23 city building official for certification as an energy-efficient building.

24  
25 (d) Upon application by the owner of an energy-efficient building, the city building official shall inspect the  
26 property and certify that the building meets the technical requirements for classification.

27  
28 (e) Any appeal of a determination of the city building official under this section shall follow the appeals  
29 process provided by local and state law for appeals of determinations under the Virginia Uniform Statewide  
30 Building Code.

31  
32 (f) Upon review and certification by the city building official, the application and certification shall be  
33 forwarded to the commissioner of the revenue and the real estate assessor for purposes of the city land book and  
34 assessment.

35  
36 Adopted by the City Council of the City of Virginia Beach, Virginia, on this \_\_\_\_ day of \_\_\_\_, 2010.