

**TITLE 12**  
**Real Estate Taxation**

**Chapter 1**  
**Land Use Assessment**

- 12-1 Legislative Findings
- 12-2 Application
- 12-3 Approval; Town Authority

**Chapter 2**  
**Payment**

- 12-4 Semi-Annual Collections.

**Chapter 1**  
**Land Use Assessment**  
*(Enacted December 4, 2000)*

**§ 12-1. Legislative Findings.**

- (a) The Town finds that the preservation of real estate devoted to agricultural, horticultural, forest and open space uses within its boundaries is in the public interest and having heretofore adopted a land use plan, hereby ordains that such real estate shall be taxed in accordance with the provisions of Article 4 of Chapter 32 of Title 58.1 of the Code of Virginia and of this article.
- (b) The council further finds that because
  - (i) Rockingham County has made similar provisions in its ordinances, and
  - (ii) The Town makes use of Rockingham County's property assessments in levying its real estate tax,

The Town should defer to the County, to the extent possible, in the administration of this chapter.

**§ 12-2. Application.**

- (a) Any owner of land in the Town of Dayton may apply to the Town under § 58.1-3234 for use value assessment for
  - (i) Real estate devoted to agricultural use,
  - (ii) Real estate devoted to horticultural use,
  - (iii) Real estate devoted to forest use, or
  - (iv) Real estate devoted to open-space use,within the meaning of § 58.1-3230 of the Code of Virginia.  
Upon request, the Treasurer shall supply appropriate forms.
- (b) Alternatively, such an owner may make a similar application to Rockingham County under § 7-33, *et seq.* of the County Code. Subject to § 12-3(b) below, the Town will deem such an application to be an application for Town tax relief as well.

**§ 12-3. Approval; Town Authority.**

- (a) Subject to paragraph (b) below, Rockingham County's approval of the application shall *ipso facto* allow use value assessment for Town taxes.
- (b) The Town of Dayton, not Rockingham County, is ultimately responsible for determining eligibility for use value assessment for Town taxes. Any approval (or denial) of an application by Rockingham

County shall be subject to review and reversal by the Town (insofar as Town taxes are concerned). Further, the Treasurer may require that a separate application be filed. With respect to an application filed with the Town, Rockingham County's procedures, as they are currently set forth in § 7-33 *et seq.* of the County Code, shall apply to the process, *mutatis mutandis*.

## **Chapter 2**

### **Payment**

**§ 12-4. *Semi-Annual Collections.*** All real property taxes shall become due, in equal installments, on June 5 and December 5 of the year for which assessed. (Added May 5, 2003 [effective December 31, 2003])