

11. DISCUSSION RELATED TO ANNUAL SOLID WASTE MANAGEMENT FEE EXEMPTIONS

As you are aware, Section 13-16 (e) of the Southampton County Code provides limited exemptions to the annual solid waste management fee.

Several of you have asked to discuss these exemptions and consider some amendments in light of comments you have received. In counties, emergency ordinances may be adopted without prior notice; however, the emergency ordinance is effective for no more than sixty days unless readopted after descriptive notice of an intention to propose the ordinance for passage has been published once a week for two successive weeks prior to its passage in a newspaper having a general circulation in the county.

Based on the comments I've received from several Board members, I've prepared a draft emergency ordinance for your consideration which makes the following amendments:

1. **Line 24** – adds households located in “manufactured home parks which contract for private refuse collection and disposal services” to the list of exemptions;
2. **Line 30** – adds households occupied by veterans who are exempt from real property taxes based on a 100% service-connected permanent and total disability to the list of exemptions;
3. **Line 47** – changes the deadline for qualified residents who are 65 years of age or older or who are permanently and totally disabled to file the solid waste fee exemption affidavit from June 1 to September 1 each year (Note: from a practical standpoint, we extended the deadline to September 1 in 2012); and
4. **Page 3** – for calendar year 2012 only, provides that any person **who has paid the annual solid waste management fee** but wishes to claim an exemption pursuant to Section 13-16 (e)(4) may file a solid waste fee exemption affidavit with the county administrator not later than December 5, 2012. If, after audit and investigation, the county administrator determines that such person is qualified for the exemption, he shall issue to such person, not later than June 30, 2013 a rebate equal to the relief to which such person is entitled in accordance with the exemption percentage schedule in Section 13-16 (e)(5).

MOTION REQUIRED:

If the Board is so inclined, a motion is required to adopt the emergency ordinance and authorize the county administrator to advertise it for public comment at the January 28, 2013 regular session.

AN ORDINANCE TO AMEND CHAPTER 13 AS IT RELATES TO THE ANNUAL FEE
FOR THE MANAGEMENT OF SOLID WASTE

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. 13-16. Solid Waste Management Fee.**
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3 (a) There is hereby assessed an annual solid waste management fee on each residential household. This fee is
4 intended to fund the operation of the county's solid waste convenience centers and the transfer and disposal of solid
5 waste deposited at such centers. The amount of the fee shall be established annually by the board of supervisors as part
6 of the budget ordinance.
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8 (b) The treasurer shall have the power and the duty of collecting the fees assessed hereunder and shall cause the
9 same to be paid into the general treasury of the county.
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11 (c) Beginning July 1, 2012, all solid waste management fees shall be due and payable during the year for which the
12 same are assessed, on or before December fifth of such year. After the due date of such fee, the treasurer shall call upon
13 each person who has not paid the same prior to that time, and upon failure or refusal of such person to pay the same shall
14 proceed to collect by distress or otherwise. The treasurer or his deputy, in person or by counsel, may institute and
15 prosecute all proceedings to enforce the payment of any such fees in courts not of record.
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17 (d) In the event any fees enumerated in paragraph (a) herein above are not paid on or before the time the same are
18 due and payable, there shall be added thereto a penalty equal to ten percent (10%) of the delinquent amount. In addition
19 to the penalty, interest shall also be imposed at the rate of ten percent annually from the first day following the day such
20 account is due and shall be collected upon the principal and penalty of all such accounts.
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22 (e) A solid waste management fee exemption shall be provided for:
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24 (1) Households located in multifamily apartment complexes *or manufactured home parks* which contract for
25 private refuse collection and disposal services.
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27 (2) Households which are unoccupied for at least one hundred and eighty (180) consecutive calendar days
28 immediately prior to July 1.
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30 (3) *Households occupied by any veteran who has been rated by the U.S. Department of Veterans Affairs or its*
31 *successor agency pursuant to federal law to have a 100 percent service-connected, permanent, and total*
32 *disability, and who has qualified for the real property tax exemption pursuant to Section 15-105 of the*
33 *Southampton County Code.*
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35 (4) Qualified residents who are 65 years of age or older or who are permanently and totally disabled that
36 are deemed to be bearing an extraordinary burden in relation to their income and financial worth, subject to
37 the following restrictions and provisions:
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39 a. The total combined household income during the immediately preceding calendar year from all
40 sources shall not exceed thirty thousand dollars (\$30,000.00);
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42 b. The net combined financial worth, including the present value of equitable interests, as of December
43 31 of the immediately preceding calendar year for all household residents, excluding the value of their
44 residence and up to one acre upon which the residence is situated provided the residence is owned by
45 one of the residents, shall not exceed eighty thousand dollars (\$80,000.00).
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- c. Not later than ~~July 1~~ *September 1* of each year, the person claiming an exemption under this section must file a solid waste fee exemption affidavit with the county administrator.
 - d. The affidavit shall set forth, in a manner prescribed by the county administrator, the household address, and the names of all persons occupying the dwelling for which exemption is claimed, their gross combined income, and their combined net worth.
 - e. All property owners who have duly qualified for exemption of real estate taxes pursuant to Section 15-93 of the Southampton County Code shall be deemed eligible for a corresponding exemption of the solid waste management fee and are relieved from the duty of filing a solid waste management fee exemption affidavit.
 - f. If, after audit and investigation, the county administrator determines that such person is qualified for the exemption, he shall issue to such person a certificate which shall show the amount of the exemption from the claimant's solid waste management fee liability.
- (4) (5) The persons qualifying for and claiming an exemption under this section shall be relieved of that portion of the solid waste management fee in an amount calculated in accordance with the following:

Exemption Percentage Schedule

| Range of Income | Range of Financial Worth | | | | |
|-----------------------|--------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| | \$0.00— 16,000.00 | \$16,001.00— 32,000.00 | \$32,001.00— 48,000.00 | \$48,001.00— 64,000.00 | \$64,001.00— 80,000.00 |
| \$0.00—10,000.00 | 90 | 80 | 70 | 60 | 50 |
| \$10,001.00—15,000.00 | 80 | 70 | 60 | 50 | 40 |
| \$15,001.00—20,000.00 | 70 | 60 | 50 | 40 | 30 |
| \$20,001.00—25,000.00 | 60 | 50 | 40 | 30 | 20 |
| \$25,001.00—30,000.00 | 50 | 40 | 30 | 20 | 10 |

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- (5) (6) Any person who shall falsely claim the exemption provided for in this section shall pay to the treasurer one hundred ten (110) percent of such exemption. The false claiming of the exemption shall constitute a class 3 misdemeanor.
- (6) (7) Failure to pay the difference between the exemption and the full amount of the fee for which the exemption is issued by June 30 of the year after which the exemption is issued shall constitute a forfeiture of the exemption.

For state law authority, please see §15.2-928, § 15.2-105, § 58.1-3919 and § 15.2-936 of the 1950 Code of Virginia, as amended.

A copy teste: _____, Clerk
Southampton County Board of Supervisors
Adopted : November 26, 2012

BE IT FURTHER ORDAINED that, for calendar year 2012 only, any person who has paid the annual solid waste management fee but wishes to claim an exemption pursuant to Section 13-16 (e)(4) may file a solid waste fee exemption affidavit with the county administrator not later than December 5, 2012. If, after audit and investigation, the county administrator determines that such person is qualified for the exemption, he shall issue to such person a rebate equal to the relief to which such person is entitled in accordance with the exemption percentage schedule in Section 13-16 (e)(5). Such rebate shall be made not later than June 30, 2013.

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