

DERELICT STRUCTURES, BLIGHT ABATEMENT & TAX ABATEMENTS



TAX ABATEMENT

When the Amherst County Building Official has declared a structure derelict, they must provide the owner with a notice and a list of items that need to be remedied. The owner then has 90 days to submit a rehabilitation plan to the County. The Commissioner of the Revenue will then assess the property in its derelict condition to determine the tax rate.

AMHERST COUNTY, VA CODE OF ORDINANCE ARTICLE XIII. DERELICT STRUCTURES, BLIGHT ABATEMENT, AND TAX ABATEMENTS

DEFINITIONS

DERELICT BUILDING:

Any building that may endanger the public health, safety, and welfare and has been vacant for a continuous period of at least six months.

OWNER:

Owner, deed of trust holder, or owner of a ground lease on a property.

REHABILITATION PLAN:

A written plan to renovate, rehabilitate, or demolish a structure to bring it into compliance with the relevant building code provisions and remedy the structure's derelict status.



TAX ABATEMENT FOR REHABILITATION OF DERELICT STRUCTURES

Before starting work on the rehabilitation plan, the property owner may request tax abatement from the county in writing. The Commissioner of the Revenue, Zoning Administrator, and Building Official must all approve the application.



Upon receiving the request, the Commissioner of the Revenue shall assess the property in its derelict condition.



The owner must declare the costs of demolition, or the costs of materials and labor to complete the renovation.



After the demolition or renovation of the derelict building, the owner may request that the Commissioner of the Revenue reflect the fair market value of the demolition costs or the fair market value of the renovation improvements in the real estate tax records. The real estate tax on the amount equal to the costs of demolition or an amount equal to the increase in the value of the renovations shall be abated for a period of at least 15 years and transfer with the property.



For a full review of the regulations, see: Amherst County, VA Code of Ordinance, Article XIII.
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TAX ABATEMENT REQUEST FOR REHABILITATION OF DERELICT STRUCTURE

Property Address:

Application Date:

Projected Rehabilitation Cost:

Intended Start Date:

Intended Length of Project:

PROJECT OVERVIEW AND GOAL

CURRENT PROPERTY STATUS

THE RENOVATION TEAM

PROJECT CHALLENGES AND GENERAL PLAN

INITIAL INTERIOR ASSESSMENT

INITIAL EXTERIOR ASSESSMENT

NOTES

SIGNATURES

Applicant:		Date:	
Commissioner of the Revenue:		Date:	
Building Official:		Date:	
Zoning Administrator:		Date:	

