

**TOWN of BOWLING GREEN**

**ORDINANCE No. \_\_\_\_\_**

**AMENDING THE 2011 ORDINANCE, AS PREVIOUSLY AMENDED, WHICH ESTABLISHED THE ROUTE 301 NORTH CORRIDOR SERVICE DISTRICT**

Whereas, in 2010, the Town issued approximately \$3.7 million in debt, the proceeds of which funded certain public water and sewer improvements in the Route 301 North Corridor (“2010 Bonds”); and

Whereas, the Bowling Green Town Council adopted Ordinance 4-11, An Ordinance to Establish A Service District For The Route 301 North Corridor (“Service District Ordinance”) pursuant to §§ 15.2-2400, 15.2-2401 and 15.2-2403 of the Code of Virginia, as amended, which took effect on July 1, 2011; and

Whereas, the Service District Ordinance apportioned 26% of the costs to service the 2010 Bonds through an annual special tax assessment on taxable real property within the Service District; and

Whereas, the Town subsequently refinanced the 2010 Debt through a 2017 bank note, and ultimately a 2018 USDA loan, which reduced the borrowing costs by lowering the applicable interest rate; and

Whereas, on February 4, 2021, Town Council adopted an Ordinance Amending Parcels Included in the Route 301 North Corridor Utility Service District, Amending Ordinance 4-11.

Whereas, the Town continues to apply the special tax assessment to the taxable properties in the Service District in order to cover 26% of the related debt; and

Whereas, the purpose of this Ordinance to clarify certain provisions of the Service District Ordinance, including clarifying which parcels in the Service District are subject to the special tax assessment.

**NOW, THEREFORE, BE IT ORDAINED BY THE BOWLING GREEN TOWN COUNCIL THAT THE 2011 ROUTE 301 SERVICE DISTRICT ORDINANCE (O-4-11), AS AMENDED BY THE 2021 ORDINANCE (O-2021-001) IS HEREBY AMENDED AS FOLLOWS:**

**§ 1. The following sections of the 2011 Ordinance, as amended, are further amended as follows:**

**1. BOUNDARY: ASSESSOR’S PARCELS INCLUDED IN AND EXCLUDED FROM THE SERVICE DISTRICT**

The boundary of the Service District is as follows:

The Service District shall include all taxable Assessor’s Parcels not otherwise specifically exempt from local real property taxation by state law or local ordinance, including parcels created through division or subdivision of parcels subsequent to the adoption of the 2011 Ordinance. Exhibit A,

**Town of Bowling Green, Virginia**

**ORDINANCE AMENDING THE 2011 ORDINANCE, AS PREVIOUSLY AMENDED, WHICH ESTABLISHED THE ROUTE 301 NORTH CORRIDOR SERVICE DISTRICT**

attached hereto, lists all such parcels subject to the annual special assessment as of the date of this Ordinance.

The Service District shall exclude only parcels that are lawfully exempt from local real property taxation by either state law or Town ordinance in the applicable tax year. Any parcel that was previously identified in the 2011 Ordinance or the 2021 Ordinance as exempt from the special assessment due to its tax-exempt status under Virginia law at such time, which thereafter loses such tax-exempt status due to change in ownership or a change in state or local tax law, shall then be subject to the special assessment.

Attached as Exhibit C are updated maps illustrating the Service District boundaries.

### 5. SPECIAL TAX ASSESSMENT

To provide for additional governmental service not being offered uniformly throughout the Town, as described herein, all property in the Service District shall be subject taxation, at a rate to be set annually by the town council. The special tax shall be levied after public hearing duly advertised. The special tax shall be collected within the Service District at the same time as the Town’s general real property tax is collected, and shall be in addition to the general property tax. All rules and regulations of the Town regarding the collection of taxes shall apply to such special tax.

The special tax shall not be assessed against properties that are exempt from taxation under Virginia law.

§ 2. Exhibit A as previously adopted in the 2011 Ordinance and amended by the 2021 Ordinance, shall be replaced in its entirety with the Attached Exhibit A-1, to reflect the tax status of parcels within the Service District as of the adoption of this Ordinance, and shall be subject to updating annually to reflect new parcels created by division or subdivision of existing parcels, and any changes in the tax status of any parcel in the Service District.

§ 3. Subject to the amendments adopted herein, Ordinances O-4-11 and O-2021-001 shall remain in effect.

**This ORDINANCE** was approved this \_\_\_\_ day of \_\_\_\_\_ 2027, by the Town Council of the Town of Bowling Green, Virginia, and take effect immediately.

By: \_\_\_\_\_  
Hon. Tina Gambill, Mayor

Attest:

\_\_\_\_\_  
India Adams-Jacobs, Clerk of the Council

### EXHIBIT A-1

List of Parcels within in the Route 301 North Corridor Service District Boundary;  
and Parcel Tax Status as of the Date of this Ordinance

43 A 34  
43 A 35  
43 A 42  
43 A 42B  
43 A 42C  
43 A 45  
43 A 45A  
43 A 46  
43 A 49  
43 A 50  
43 A 51  
43 A 52  
43 A 53  
43E 1 1  
43E 1 2  
43E 1 4  
43E 1 7  
43E 2 1  
44 A 1A  
44 A 1B  
44 A 1B1  
44 A 2  
44 A 3  
44 A 4A  
44 A 7

EXHIBIT C  
Map(s) of Route 301 North Corridor Service District  
(Updated as of the date of this Ordinance)

