
Sec. 74-61. Exemptions from tangible personal property tax.

- (a) *Household goods and personal effects.* Pursuant to Code of Virginia, § 58.1-3504, the household goods and personal effects classified as follows shall be and are exempt from the tangible personal property tax of the city:
- (1) Bicycles.
 - (2) Household and kitchen furniture, including gold and silver plates, plated ware, watches and clocks, sewing machines, refrigerators, automatic refrigerating machinery of any type, vacuum cleaners and all other household machinery, books, firearms and weapons of all kinds.
 - (3) Pianos, organs, phonographs and record players, and records to be used therewith, and all other musical instruments of whatever kind, radio and television instruments and equipment.
 - (4) Oil paintings, pictures, statuary, curios, articles of virtu and works of art.
 - (5) Diamonds, cameos or other precious stones and all precious metals used as ornaments or jewelry.
 - (6) Sporting and photographic equipment.
 - (7) Clothing and objects of apparel.
 - (8) Antique motor vehicles as defined in Code of Virginia, § 46.2-100 which may not be used for general transportation purposes.
 - (9) All other tangible personal property used by an individual or by a family or household incident to maintaining an abode.
- (b) The classifications set forth in subsection (a) of this section shall apply only to such property owned and used by an individual or a family or household incident to maintaining an abode.

State law reference(s)—Similar provisions, Code of Virginia, § 58.1-3504A.

- (c) *Farm animals, feed, machinery, implements.* Pursuant to Code of Virginia, § 58.1-3505, the following farm animals, grains and other feeds used for the nurture of farm animals, farm machinery and farm implements are and shall be exempt from the tangible personal property tax of the city:
- (1) Horses, mules and other kindred animals.
 - (2) Cattle.
 - (3) Sheep and goats.
 - (4) Hogs.
 - (5) Poultry.
 - (6) Grains and other feeds used for the nurture of farm animals.
 - (7) Grain, tobacco and other agricultural products while in the hands of a producer.
 - (8) Farm machinery other than the farm machinery described in subsection (b)(10) of this section, and farm implements, which shall include equipment and machinery used by farm wineries as defined in Code of Virginia, § 4.1-100 in the production of wine.
 - (9) Equipment used by farmers or farm cooperatives qualifying under § 521 of the Internal Revenue Code to manufacture industrial ethanol, provided that the materials from which the ethanol is derived consist primarily of farm products.

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- (10) Farm machinery designed solely for the planting, production or harvesting of a single product or commodity.

(Code 1982, §§ 23-2, 23-3)

State law reference(s)—Similar provisions, Code of Virginia, § 58.1-3505.

Section 8.1-2. Planned open space conservation district (POSCD).

- (a) *Statement of intent.* The POSC district is established to encourage innovative and creative design and to facilitate use of the most advantageous construction techniques in the development of land for a variety of compatible land uses. Specifically, the district is intended to:
 - (1) Ensure ample provision and efficient use of open space;
 - (2) Promote high standards in the layout, design and construction of development; and
 - (3) Promote development of superior projects and the preservation of tidal and non-tidal wetlands.
- (b) *Application of district designation.* A POSC district shall overlay the R-S, R-1 and R-2 districts of the city and shall provide for planned open space developments, subject to being established in accordance with the procedures set forth in this section and approved by the city manager.
- (c) *Permitted land uses.* All planned open space developments in the POSC district shall be substantially in accordance with the land use designation and densities cited in the comprehensive plan and zoning ordinance underlay district. Subject to specific authorization by the zoning administrator, the following land uses shall be permitted:
 - (1) Dwellings: single-family, detached.
 - (2) Public and semipublic: schools, parks, playgrounds, golf courses, swimming pools, tennis courts, recreational marinas and community centers.
 - (3) Uses and structures which are customarily accessory and clearly incidental and subordinate to any of the uses permitted above.
 - (4) Public and private utilities, including stormwater management facilities, to serve the development.
- (d) *General dimensional, density and design requirements.*
 - (1) All development within the POSC district shall be served by public water and public sewer systems.
 - (2) The minimum area of any tract, or combination of contiguous tracts, of land proposed for POSC development shall be five acres.
 - (3) The maximum development density for a POSC district shall be generally in accordance with the adopted comprehensive plan for the underlying district in which the proposed development is to be located; however, no single development shall yield more than 2.5 dwelling units per allowable acre.
 - (4) For the purpose of this article, delineated and declared nontidal wetlands may be utilized in meeting the net lot density requirements of the underlay district. Such wetlands, when used to satisfy density requirements, shall be incorporated into the open space and shall be protected from disturbance by an approved conservation easement instrument and recorded with the approved recordation plat. One hundred percent of the nontidal wetlands may be used in meeting lot yield requirements. Tidal wetlands may not be used to satisfy lot density requirements.
 - (5) Identified resource protection areas may not be included in individual building lot area.
- (e) *Building setback and size requirements.*

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- (1) Principal structures shall be located no closer than ten feet to any side property line. All accessory buildings shall be located as required in article 1, section 1-23 of the zoning ordinance.
 - (2) The minimum building setback line between any principal or accessory building and any public or private street right-of-way shall be no less than 20 feet. A minimum boundary buffer of 100 feet shall be required from any nonresidential district and 40 feet from an existing residential district.
 - (3) The maximum height and minimum floor area for dwellings shall reflect the requirements of the underlay district.
- (f) *Open space and recreation area requirements.*
- (1) A minimum of 50 percent of the gross land area must be devoted to open space. Land designated as a resource protection area may be used to achieve open space calculation.
 - (2) Unless specifically exempted by the zoning administrator, open areas shall be provided in accordance with the following standards and such others as the zoning administrator deems appropriate:
 - a. The reserved open space area shall be an easily accessible parcel and be suitable to accommodate a combination of active and passive recreational activities appropriate for the residents of the development.
 - b. Recreation areas shall be easily and safely accessible by pedestrians and bicyclists from all areas of the development to be served, shall have good ingress and egress, including separate pedestrian and bicycle accommodations, and shall have adequate access to a private or public street; however, no street shall traverse the recreation area.
 - c. The reserved open space area shall be located so that essential utilities including water, public sewage, and power will be easily accessible to serve planned and potential future recreational facilities.
- (g) *Zoning administrator to make appropriate modifications to requirement for recreational space.* The zoning administrator may modify the requirement for recreational space in any manner deemed appropriate or necessary for the purpose of ensuring that adequate recreation facilities are available to serve the development given its size, scale, and market orientation.
- (h) *Special design requirements.*
- (1) Planned open space developments proposed to contain ten lots or less may utilize private streets. Developments in excess of ten lots shall be served by standard public streets.
 - (2) To the extent that streets are private rather than public, the developer shall submit assurances satisfactory to the zoning administrator that a properly constituted property owners association will be responsible for the development and perpetual maintenance of such streets and all other common facilities.
 - (3) Private and public streets shall be designed and constructed in accordance with the requirements prescribed in this article, the subdivision ordinance and the site plan ordinance as appropriate.
 - (4) The zoning administrator may impose such other conditions as deemed necessary on any development proposed under the terms of this section in recognition of any unique circumstances surrounding the particular proposal or the area in which it is proposed, and in order to ensure the protection of the health, safety, and general welfare of the public and the preservation of property values.

(Ord. No. 1149, § 1(8.1-2), 9-23-2002; Ord. No. 1219, § 1, 8-27-2005; Ord. No. 1413, § 1, 2-27-2012; Ord. No. 1482, § 1, 2-10-2014)

10-1. Streets and alleys.

10-1-1 Specifications: All roads and streets shall be provided with concrete curb and gutter and shall be improved per VDOT Pavement Design Guide for Subdivision and Secondary Roads in Virginia. In addition, subdivision streets shall be paved with an intermediate course before any building permits are issued. All road and street construction work shall be in accordance with the city's and state highway department's specifications for such work. This road construction shall conform to original approved development plans. Arrangements shall be made for the installation of plant mix surface for all subdivision streets pursuant to policies for same established by the city council.

10-1-2 Grades: The grades of streets shall be in accordance with specifications established by the City of Poquoson. Street grades shall not be less than three-tenths percent; provided, however, that where, in the opinion of the subdivision agent, unusual circumstances exist as to produce an unusual hardship in developing proper street drainage to the above standards the street grades may be reduced to two percent.

10-1-3 Paving widths: Paving widths shall be in accordance with standards of the City of Poquoson.

10-1-4 Sidewalks: Sidewalks shall be required on each side of the street for all development plans proposing the subdivision of land. The subdivider shall provide all improvements necessary to install sidewalks and bring existing sidewalks into conformity with requirements of the Americans with Disabilities Act (ADA), all governing regulations of the State of Virginia including the Department of Transportation (VDOT), and the City's Construction and Design Standards.

Construction of sidewalks shall be required so that residents/patrons may walk on the same from lot to lot within the subdivision and to adjacent subdivisions or properties. Wherever possible, connection shall be made to existing walkways in adjacent developments or subdivisions.

Design of sidewalks shall comply with the following general requirements:

10-1-4.1 Setback from back of curb: Sidewalks shall be located no closer than one foot from the back of curb. The one-foot strip of land shall be seeded with grass only and its purpose is to allow the placement of mailboxes or other postal appurtenances permitted by the United States Postal Service for mail delivery.

10-1-4.2 Width: Sidewalks shall meet the minimum width requirements of the Americans with Disabilities Act (ADA), all governing regulations of the State of Virginia including the Department of Transportation (VDOT), and the City's Construction and Design Standards. Differences in width requirement shall be resolved by adhering to the more restrictive requirement, which shall meet or exceed the minimum of other requirements.

10-1-4.3 Placement: Sidewalks shall be provided on each side of the street, behind required curbing, and within limits of dedicated right-of-way.

10-1-4.4 Waiver of requirements: The agent may modify or waive these sidewalk standards where the subdivider proposes to install a dual-purpose pedestrian and bicycle trail system which would serve substantially the same purpose as the sidewalk requirements contained herein. Such facility shall be designed and constructed in accordance with the applicable provisions of the standards for recreational facilities adopted by the city or other acceptable standard or facility design approved by the agent. Subject to the approval of the subdivision agent, or his/her designated agent, the subdivider may, in lieu of sidewalk installation, make cash contributions to the city's public improvement fund. Such cash contributions shall be of a matching or greater value of the construction cost as approved by the subdivision agent.

10-1-5 Minimum street elevation: Public streets shall have a minimum elevation of the gutter pan of 4.5 feet national geodetic vertical datum, 1929.

(Ord. No. 688, § 1, 6-23-1987; Ord. No. 696, § 1, 8-25-1987; Ord. No. 1104, § 1(10-1), 5-14-2001; Ord. No. 1323, § 2, 2-9-2009)

Cross reference(s)—Streets and sidewalks, Ch. 22.