

VIRGINIA: AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF TAZEWELL COUNTY, VIRGINIA HELD AT THE COUNTY ADMINISTRATION BUILDING, LOCATED AT 197 MAIN STREET, TAZEWELL, VIRGINIA 24651, ON THE 9TH DAY OF APRIL, 2024, FOLLOWING A PUBLIC HEARING BEFORE THE BOARD HELD ON THE 9TH DAY OF APRIL, 2024, UPON NOTICE TO THE PUBLIC BY PUBLICATION IN A NEWSPAPER OF GENERAL CIRCULATION IN TAZEWELL COUNTY, THE FOLLOWING ORDINANCE WAS ADOPTED, FOLLOWING PUBLIC HEARING, A MOTION, AND SECOND:

Ordinance No.: 24-006

Date: April 9, 2024

AN ORDINANCE TO AMEND AND REENACT SECTION 18-65 OF THE TAZEWELL COUNTY CODE OF ORDINANCES TO INCREASE QUALIFICATIONS FOR TAX EXEMPTIONS FOR ELDERLY PERSONS

WHEREAS, Section 58.1-3210 of the Code of Virginia (1950), as amended, allows Virginia localities to enact ordinances to provide taxation exemption upon real estate and mobile homes to homeowners who are (1) at least sixty-five (65) years of age (hereafter, “the elderly exemption”) or (2) permanently and totally disabled veterans of the United States Armed Forces (hereafter, “the veteran exemption”);

WHEREAS, the Tazewell County Board of Supervisors (hereafter, “the Board”) enacted *An Ordinance to Provide for the Exemption from All or a Portion of Local Real Estate Taxation on Certain Real Estate, As Well As Certain Taxes upon Certain Mobile Homes, Owned by Certain Persons in Tazewell County and So Providing for the Restrictions and Conditions for Such Exemptions in Accordance with Section 58.1-3210 of the Code of Virginia (1950), As Amended* (hereafter, “the Ordinance”), on December 10, 1990, as amended on April 29, 1996, March 20, 2001, December 6, 2005, December 5, 2006, May 7, 2013, and November 10, 2020;

WHEREAS, the Ordinance authorizes tax exemptions upon real estate and mobile homes up to Three Hundred Dollars (\$300.00) for the elderly exemption and up to One Hundred Dollars (\$100.00) for the veteran exemption;

WHEREAS, such tax exemptions are based upon conditions as follows: (1) the total combined income of all members in the household must not exceed Thirty Thousand Dollars (\$30,000.00), and (2) the combined net worth of all members in the household must not exceed Seventy-Five Thousand Dollars (\$75,000.00); and

WHEREAS, given the increases in costs of living and the prices of goods and services, for the benefit of the most vulnerable Tazewell County residents, the Board desires to amend the Ordinance to raise those conditional thresholds to (1) Forty Thousand Dollars (\$40,000.00) and (2) One Hundred Thousand Dollars (\$100,000.00) respectively;

NOW THEREFORE, the Board does hereby **ORDAIN** to hereby **AMEND** Section 18-65 of the Tazewell County Code of Ordinances as follows:

CHAPTER 18 – TAXATIONS

ARTICLE III. – EXEMPTIONS

Sec. 18-65. – Qualification for Exemption.

Exemptions shall be granted to persons under this division subject to the following provisions:

- (1) The title to the property for which exemption is claimed must be held or partially held on January 1 of the taxable year, by the person or persons claiming the exemption.

- (2) The head of household occupying the dwelling and owning title or partial title thereto must be sixty-five (65) years of age or older on December 31 of the year immediately preceding the taxable year; or must be a veteran of the United States Armed Forces who had been determined to have a permanent, total, service-related disability prior to December 31 of the year immediately preceding the taxable year.
- (3) The total combined income from all sources during the preceding calendar year by owners of the dwelling who use it as their principal residence and owner's relative who live in the dwelling shall not exceed ~~thirty~~ forty thousand dollars (\$~~340,000.00~~). ~~Four~~ Five thousand dollars (\$~~45,000.00~~) of income of each relative who is not the spouse or owner living in the dwelling shall be excluded from the total combined income calculation.
- (4) The net combined financial worth, including the present value of all equitable interest, as of December 31 of the immediately preceding calendar year, of the owners, and of the spouse of any owner, excluding the value of the dwelling and the land, not exceeding one (1) acre, upon which it is situated, shall not exceed ~~seventy-five~~ one hundred thousand dollars (\$~~75100,000.00~~).
Furnishings, which shall include furniture, household appliances and other items typically used in a home, shall be excluded from net combined financial worth.

(5) To be eligible for exemption as a disabled veteran the commissioner must find that the person (i) is a veteran of the United States Armed Forces and (ii) that the person suffers a permanent, total, service-related disability. For purposes of this exemption "suffers a permanent, total, service-related disability" shall mean that the person is unable to engage in any substantial gainful activity by reason of any service related, medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life. Certification of disability from the ~~dDepartment~~ of ~~vVeterans~~ ~~aAffairs~~ shall be conclusive proof of the person's disability.

BE IT FURTHER ORDAINED that this Ordinance shall become effective, retroactive to January 1, 2024.

BE IT FURTHER ORDAINED that the Tazewell County Commissioner of Revenue be permitted to exercise all powers granted to the office under the Constitution of Virginia and Code of Virginia to issue necessary and proper abatements in compliance herewith.

It is so **ORDAINED** this 9th day of April, 2024.

RECORDED VOTE:

MEMBERS PRESENT: _____

MEMBERS ABSENT: _____

AYES: _____

NAYS: _____

ABSTENTIONS: _____

ATTEST:

K. Andy Hrovatic
Chairman – Board of Supervisors

C. Eric Young
Tazewell County Administrator