

ORDINANCE NO. 2022-04

**TAX EXEMPTIONS FOR CERTAIN ELDERLY AND DISABLED PERSONS
OF WYTHE COUNTY, VIRGINIA**

WHEREAS, The Wythe County Board of Supervisors, with the adoption of this Ordinance, is re-enacting Ordinance No 78-5, and amendments thereto titled “Exemption of Property Tax for Elderly and Handicapped Persons of Wythe County, Virginia, as Ordinance 2022-04, title “Tax Exemption for Certain Elderly and Disabled Persons of Wythe County, Virginia.”

Section 1 – Title

This ordinance shall hereinafter be known as the “Tax Exemptions for Certain Elderly and Disabled Persons of Wythe County, Virginia”, Ordinance No. 2022-04.

Section 2 – Authority

This article is adopted pursuant to the authority of the Code of Virginia, §58.1-3210 et seq., as amended.

Section 3 – Jurisdiction

The provisions of this ordinance shall apply to all persons residing in Wythe County, Virginia, including the incorporated municipalities.

Section 4 – Purpose

The purpose of this article is to provide a real estate tax exemption for qualified property owners of the county who are not less than 65 years of age and for those persons determined to be permanently and totally disabled and who are eligible according to the terms of this article.

(State Law Reference – Code of Virginia, §58.1-3210)

Section 5 – Administration, Rules

The exemption provided for in this article shall be administered by the Commissioner of the Revenue according to the general provisions contained in this article. The Commissioner of the Revenue is hereby authorized and empowered to prescribe, adopt, promulgate, and enforce rules and regulations in conformity with the general provisions of this article, including the requirement of answers under oath, as may be reasonably necessary to determine qualifications for exemption as specified by this article, including qualification as permanently and totally disabled, as defined in Section 6. The Commissioner of Revenue may require the production of certified tax returns and appraisal reports to establish income or financial worth.

(State Law Reference – Code of Virginia, §58.1-3213)

Section 6 – Definitions

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates otherwise.

“Affidavit” – the real estate tax exemption or deferral affidavit, which shall be a sworn statement in writing.

“Permanently and totally disabled” shall mean unable to engage in any substantial gainful activity by reason of any 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 a person’s life, as defined in the Code of Virginia §58.1-3217.

“Dwelling” shall mean the full-time residence of the person or persons claiming the exemption or deferral.

“Property” shall mean real property only.

“Taxable Year” shall mean the calendar year, from January 1 until December 31, for which the exemption or deferral is claimed.

“Title or title to real property” shall mean record of property title ascertainable from the records of the clerk of the circuit court of the county, and shall not include leasehold or life estates.

(State Law Reference – Code of Virginia, §58.1-3217 – “Permanently and totally disabled defined”)

Section 7 – Requirements for exemptions

The exemption authorized by this article from real estate taxes on the qualifying dwelling and land, not exceeding one (1) acre, shall be granted to persons subject to the following provisions:

- 1) The title to the property for which an exemption is claimed is held or is partially held on January 1 of the taxable year by the person(s) claiming the exemption, but such title shall not include leasehold interests or life estates; and,
- 2) The head of the household occupying the dwelling and owning title, or partial title, thereto is sixty-five (65) years of age or older or permanently and totally disabled on December 31st of the year immediately preceding the taxable year; and,
- 3) The gross combined income of the owner during the year immediately preceding the taxable year shall be determined by the commissioner of revenue to be in the amount not to exceed \$35,000. The term “gross combined income” shall include all income from all sources of the owner and of the owner’s relatives living in the dwelling for which claimed; provided that the first \$6,000 of income of each relative other than the spouse of the owner who is living in the dwelling shall not be included in such total; and,

- 4) The total combined financial worth of the owners as of the 31st day of December of the year immediately preceding the taxable year in which application is made shall be determined by the Commissioner of the Revenue to be in an amount not to exceed \$100,000. Total financial worth shall include the value of all assets including equitable interests of the owners and owner's spouse, but shall exclude the fair market value of the dwelling and the land upon which it is situated, not exceeding one (1) acre, for which exemption is claimed.

(State Law Reference – Code of Virginia, §58.1-3211.1 and 58.1-3212)

Section 8 – Claiming exemption

- 1) Annually, beginning February 1st, and not later than April 30th of each taxable year, the person claiming an exemption under this article must file a real estate exemption affidavit with the Commissioner of the Revenue, together with a copy of the previous year's federal income tax return, if filed.
- 2) If the person claiming the exemption under this article is under sixty-five (65) years of age, the affidavit filed under this section shall have attached thereto a certification by the social security administration, the veteran's administration or the railroad retirement board, or if such person is not eligible for certification by any of these agencies, a sworn affidavit by two (2) medical doctors licensed to practice medicine in the Commonwealth, to the effect that the person is permanently and totally disabled, as defined in the Code of Virginia §58.1-3217. The affidavit of at least one (1) of the doctors shall be based upon a physical examination of the person by such doctor. The affidavit of one (1) of the doctors may be based upon medical information contained in the records of the civil service commission which is relevant to the standards for determining permanent and total disability.
- 3) The affidavit shall set forth in the manner prescribed by the Commissioner of the Revenue the names of the related persons occupying the dwelling for which an exemption is claimed, their gross combined income and their total combined net worth.
- 4) If, after audit and investigation, the Commissioner of the Revenue determines that the person is qualified for exemption, he shall certify the same to the County Treasurer, who shall deduct the amount of the exemption from the claimant's real estate liability. Such amounts shall be determined by the Commissioner of the Revenue in accordance with the terms of this article.

(State Law Reference – Code of Virginia, §58.1-3213)

Section 9 – Amount of exemption

The person qualifying for and claiming exemption under this article shall be relieved of that portion of real estate tax levied on the qualifying dwelling and land in an amount not to exceed \$250.

Section 10 – Change in income, financial worth, other assets during taxable year

Changes in respect to income, financial worth, ownership or property or other factors occurring during the taxable year for which the affidavit is filed, and having the effect of exceeding or violating the limitations and conditions provided in this article, shall nullify any relief or real estate tax liability for the then current taxable year and the taxable year immediately following.

(State Law Reference – Code of Virginia, §58.1-3215)

Section 11 – False Claims

Any person falsely claiming an exemption under this article shall be guilty of a **Class 4 misdemeanor**.

This ordinance was duly considered following a public hearing held on _____, 2022. Supervisor _____ made a motion to approve this ordinance. The motion was seconded by Supervisor _____ and the roll call vote was as follows:

<u>Name</u>	<u>For</u>	<u>Against</u>	<u>Absent</u>
Jesse Burnett			
Rolland Cook			
Gene Horney			
Ryan Lawson			
Jamie Smith			
Stacy Terry			
Brian Vaught			

I certify that this is a true and correct copy take from the _____, 2022, minutes of the Wythe County Board of Supervisors meeting.

Martha Collins, Clerk of the Board