

AN ORDINANCE TO REPEAL, AMEND AND REENACT CHAPTER 66, TAXATION, OF THE CODE OF THE TOWN OF ABINGDON, VIRGINIA, TO AMEND THE PROPERTY TAX EXEMPTION FOR ELDERLY and HANDICAPPED HOMEOWNER and QUALIFIED VETERANS TOTALLY AND PERMANENTLY HANDICAPPED PROPERTY OWNER

WHEREAS, Chapter 66, Article II, The Code of The Town of Abingdon, Virginia “the person qualifying for and claiming exemption shall be relieved of that portion of the real estate tax levied on the qualifying dwelling and land, not exceeding one acre, in the amount calculated” is provided for qualified property owners to real estate tax relief for elderly property owners and qualified totally and permanently handicapped property owners; and

WHEREAS, the General Assembly amended the Code of Virginia, Chapter 32 of Title 58.1, relating to exemption or deferral of taxes on property of certain elderly and handicapped persons; and

NOW, THEREFORE BE IT ORDAINED, upon recommendation of the Council of the Town of Abingdon, Virginia, and notice pursuant to §58.1-3213.1 of the Code of Virginia 1950, as amended, and public hearing of the Town Council on April 18, 2024, as required by law:

1. That this ordinance shall become effective on April 18, 2024; and
2. That should any section or provision of this ordinance be decided to be invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity or constitutionality of any other section or provision of this ordinance or the Code of the Town of Abingdon, Virginia; and
3. That the Town of Abingdon's Code of Ordinances, Chapter 66 - Taxation; Article II- Real Property Tax; Division 2. Relief for Elderly and Handicapped that is proposed for repeal, amendment, and reenactment, currently appears as follows:

Sec. 66-36. Manufactured homes included.

For purposes of this division, any reference to real estate shall include manufactured homes.

Sec. 66-37. Applicability to handicapped.

All the provisions of this division relative to real estate tax relief for elderly property owners shall also apply to qualified totally and permanently handicapped property owners, on the same basis as to income and net worth.

Sec. 66-38. Authorized legislative finding.

- (a) Real estate tax exemption is hereby provided for qualified property owners, who are not less than 65 years of age and who are eligible according to the terms of this division.
- (b) Persons qualifying for exemption are deemed to be bearing an extraordinary real estate tax burden in relation to their income and financial worth.

Sec. 66-39. Administration.

The exemption authorized by Section 66-38 shall be administered by the Town Treasurer according to the general provisions contained in this article. The Town Treasurer 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 requirements of answers under oath, as may be reasonably necessary to determine qualifications for exemption as specified by this section. The Town Treasurer may require the production of certified tax returns and appraisal reports to establish income or financial worth.

Sec. 66-40. Requirements for exemption.

Exemption shall be granted under this article for real estate taxes on the qualifying dwelling and land, not exceeding one acre, subject to the following provisions:

- (1) The title of the property for which exemption is claimed is held, or partially held, on January 1 of the taxable year by the person claiming exemption.
- (2) The head of the household occupying the dwelling and owning title, or partial title, thereto is 65 years of age or older on December 31 of the year immediately preceding the taxable year. Such dwelling must be occupied as the sole dwelling of the person or persons not less than 65 years of age.
- (3) The total combined income during the immediately preceding calendar year from all sources of the owner of the dwelling living therein and of the owner's relatives living in the dwelling shall not exceed \$12,000.00; provided, that the first \$2,500.00 of income other than spouse of the owner shall not be included in such total.
- (4) The net combined financial worth, including equitable interests, as of December 31 of the immediately preceding calendar year, of the owner

and the spouse of any owner, excluding the value of the dwelling and the land, not exceeding one acre, upon which it is situated shall not exceed \$30,000.00.

Sec. 66-41. Affidavit; certificate; changes in status.

- (a) Annually, and not later than May 1, of the taxable year, the person claiming an exemption must file a real estate tax exemption affidavit with the town treasurer.
- (b) The affidavit shall set forth, in a manner prescribed by the town treasurer, the location, assessed value and tax on the property and the names of the related persons occupying the dwelling for which exemption is claimed, their gross combined income and the combined net worth of the owners and the spouse of any owner.
- (c) If, after audit and investigation, the Town Treasurer determines that the person is qualified for exemption, he shall issue to the person a certificate which shall show the amount of the exemption from the claimant's real estate tax liability upon the qualifying dwelling and land, not exceeding one acre.
- (d) Changes in respect to income, financial worth, ownership of 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 herein, or by any ordinance adopted hereafter, shall nullify any exemption for the then current taxable year and the taxable year immediately following.

Sec. 66-42. Amount of exemption.

The person qualifying for and claiming exemption shall be relieved of that portion of the real estate tax levied on the qualifying dwelling and land, not exceeding one acre, in the amount calculated in accordance with the following schedule:

If income is:	And Net Worth is:	Percentage
\$0 to \$10,263	\$0 to \$33,000	80%
	\$33,001 to \$66,000	64%
	\$66,001 to \$100,000	56%
\$10,264 to \$15,227	\$0 to \$33,000	60%
	\$33,001 to \$66,000	48%
	\$66,001 to \$100,000	42%
\$15,228 to \$20,356	\$0 to \$33,000	40%
	\$33,001 to \$66,000	32%
	\$66,001 to \$100,000	28%
\$20,357 to \$25,487	\$0 to \$33,000	20%
	\$33,001 to \$66,000	16%
	\$66,001 to \$100,000	14%

Sec. 66-43. Forfeiture.

Failure to pay the difference between the exemption and the full amount of taxes levied on the property for which the exemption is issued by the tax collection date, as defined in Section

66-1, of the year for which such exemption is issued shall constitute a forfeiture of the exemption.

Sec. 66-44. False claims.

The false claim of the exemption authorized in this section shall constitute a class 1 misdemeanor.

Sec. 66-45. Minimum amount for certain Veterans.

Notwithstanding any other provision of this division:

- (1) Real estate exempts from taxation of the real property, including the joint real property of husband and wife, of any Veteran who has been rated by the U.S. Department of Veterans Affairs or its successor agency pursuant to federal law to have a 100 percent service-connected, permanent, and total disability, and who occupies the real property as his principal place of residence.
- (2) The surviving spouse of a Veteran eligible for the exemption set forth in this article shall also qualify for the exemption, so long as the death of the Veteran occurs on or after January 1, 2011, the surviving spouse does not remarry, and the surviving spouse continues to occupy the real property as his principal place of residence.

The Veteran or surviving spouse claiming the exemption under this article shall file with the commissioner of the revenue of the county, city, or town or such other officer as may be designated by the governing body in which the real property is located, on forms to be supplied by the county, city, or town, an affidavit or written statement (i) setting forth the name of the disabled Veteran and the name of the spouse, if any, also occupying the real property, (ii) indicating whether the real property is jointly owned by a husband and wife, and (iii) certifying that the real property is occupied as the Veteran's principal place of residence. The Veteran shall also provide documentation from the U.S. Department of Veterans Affairs or its successor agency indicating that the Veteran has a 100 percent service-connected, permanent, and total disability. The Veteran shall be required to re-file the information required by this section only if the Veteran's principal place of residence changes. In the event of a surviving spouse of a Veteran claiming the exemption, the surviving spouse shall also provide documentation that the Veteran's death occurred on or after January 1, 2011.

Secs. 66-46—66-55. Reserved.

BE IT FURTHER ORDAINED, upon the recommendation of the Council of the Town of Abingdon, Chapter 66 - Taxation, Article II. Real Property Tax, Division 2. Relief for Elderly and Handicapped be repealed, amended, and reenacted as follows:

Sec. 66-36. Manufactured homes included.

For purposes of this division, any reference to real estate shall include manufactured homes.

Sec. 66-37. Applicability to handicapped.

All the provisions of this division relative to real estate tax relief for elderly property owners shall also apply to qualified totally and permanently handicapped property owners, on the same basis as to income and net worth.

Sec. 66-38. Authorized legislative finding.

- (1) Real estate tax exemption is hereby provided for qualified property owners, who are not less than 65 years of age and who are eligible according to the terms of this division; and
- (2) Persons qualifying for exemption are deemed to be bearing an extraordinary real estate tax burden in relation to their income and financial worth.

Sec. 66-39. Administration.

The exemption authorized by Section 66-38 shall be administered by the Town Treasurer according to the general provisions contained in this article. The Town Treasurer 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 requirements of answers under oath, as may be reasonably necessary to determine qualifications for exemption as specified by this section. The Town Treasurer may require the production of certified tax returns and appraisal reports to establish income or financial worth.

Sec. 66-40. Requirements for exemption.

Exemption shall be granted under this article for real estate taxes on the qualifying dwelling and land, not exceeding one acre, subject to the following provisions:

- (1) The title of the property for which exemption is claimed is held, or partially held, on January 1 of the taxable year by the person claiming exemption; and
- (2) The head of the household occupying the dwelling and owning title, or partial title, thereto is 65 years of age or older on December 31 of the year immediately preceding the taxable year. Such dwelling must be occupied

- as the sole dwelling of the person or persons not less than 65 years of age; and
- (3) provided total combined income during the immediately preceding calendar year from all sources of the owner of the dwelling living therein and of the owner's relatives living in the dwelling shall not exceed \$44,000.00; provided, that the first \$5,568.00 of income other than spouse of the owner shall not be included in such total; and
 - (4) The net combined financial worth, including equitable interests, as of December 31 of the immediately preceding calendar year, of the owner and the spouse of any owner, excluding the value of the dwelling and the land, not exceeding one acre, upon which it is situated shall not exceed \$100,000.00.

Sec. 66-41. Application; certificate; changes in status.

- (1) Annually, and not later than February 1, of the taxable year, the person claiming an exemption must file a real estate tax exemption application with the Town Treasurer.
- (2) The application shall set forth, in a manner prescribed by the Town Treasurer, the location, assessed value and tax on the property and the names of the related persons occupying the dwelling for which exemption is claimed, their gross combined income and the combined net worth of the owners and the spouse of any owner; and
- (3) If, after audit and investigation, the Town Treasurer determines that the person is qualified for exemption, they shall issue to the person a credit which shall show the amount of the exemption from the claimant's real estate tax liability upon the qualifying dwelling and land, not exceeding one acre; and
- (4) Changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which the application is filed and having the effect of exceeding or violating the limitations and conditions provided herein, or by any ordinance adopted hereafter, shall nullify any exemption for the then current taxable year and the taxable year immediately following.

Sec. 66-42. Amount of exemption.

The person qualifying for and claiming exemption shall be relieved of that portion of the real estate tax levied on the qualifying dwelling and land, not exceeding one acre, in the amount calculated in accordance with the following schedule:

If income is:	Percentage of Discount
\$0 to \$25,000	80%
\$25,001 to \$30,000	60%
\$30,001 to \$38,000	40%
\$38,001 to \$44,000	20%

Tax discount net worth must be under \$100,000 for all levels of exemption. Code Section 66-40(c) Exemption: excluded income of occupant who is not the spouse, is \$5,568.00.

Sec. 66-43. Forfeiture.

Failure to pay the difference between the exemption and the full amount of taxes levied on the property for which the exemption is issued by the tax collection date, as defined in Section 66-1, of the year for which such exemption is issued shall constitute a forfeiture of the exemption.

Sec. 66-44. False claims.

The false claim of the exemption authorized in this section shall constitute a class 1 misdemeanor.

Sec. 66-45. Minimum amount for certain Veterans.

Notwithstanding any other provision of this division:

- (1) Real estate exempts from taxation of the real property, including the joint real property of husband and wife, of any Veteran who has been rated by the U.S. Department of Veterans Affairs or its successor agency pursuant to federal law to have a 100% service-connected, permanent, and total disability, and who occupies the real property as his principal place of residence; and
- (2) The surviving spouse of a Veteran eligible set forth in this article shall also qualify for the exemption, so long as the death of the Veteran occurs on or after January 1, 2011, and the surviving spouse does not remarry. The exemption applies without any restriction on the spouse's moving to a different principal place of residence.

The Veteran or surviving spouse claiming the exemption under this article shall file with the Washington County Commissioner of Revenue, and the Town of Treasurer, in which the real property is located, on forms to be supplied by the Commissioner of Revenue and Town Treasurer, an affidavit or written statement:

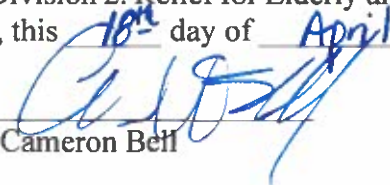
- (1) Setting forth the name of the disabled Veteran and the name of the spouse, if any, also occupying the real property; and
- (2) Indicating whether the real property is jointly owned by a husband and wife; and
- (3) Certifying that the real property is occupied as the Veteran's principal place of residence. The Veteran shall also provide documentation from the U.S. Department of Veterans Affairs, or its successor agency, indicating that the Veteran has a 100% service-connected, permanent, and total disability. The Veteran shall be required to re-file the information required by this section only if the Veteran's principal place of residence changes. In the event of a surviving spouse of a Veteran claiming the exemption, the surviving spouse shall also provide documentation that the Veteran's death occurred on or after January 1, 2011.

Secs. 66-46—66-55. Reserved.

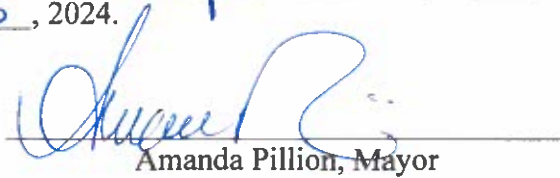
BE IT FURTHER ORDAINED that said foregoing amendment to Chapter 66, - Taxation, Article II - Real Property Tax - Division 2. Relief for Elderly and Handicapped, §66-42 of the Town of Abingdon, Virginia, become effective on _____, 2024.

CERTIFICATE

Pursuant to Section 2-100 of the Code of the Town of Abingdon, Virginia, I hereby certify that I have reviewed the foregoing proposed ordinance to repeal, amend and reenact Chapter 66-Taxation; Article II - Real Property Tax; Division 2. Relief for Elderly and Handicapped, and find it to be in correct form, as set forth above, this 18th day of April, 2024.


Cameron Bell

This ordinance was adopted on April 18, 2024 to take effect on April 18, 2024.


Amanda Pillion, Mayor

The undersigned Clerk of the Town of Abingdon, Virginia (the "Town"), hereby certifies that the foregoing constitutes a true and correct copy of an ordinance duly adopted at a meeting of the Council held on the 18th day of April, 2024. I hereby certify that such meeting was a regularly scheduled meeting and that, during the consideration of the foregoing ordinance, a quorum was present. I further certify that the minutes of meeting was a regularly scheduled meeting and that, during the consideration of the foregoing ordinance, a quorum was present. I further certify that the minutes of such meeting reflect the attendance of the members and the voting on the foregoing ordinance was as follows:

MEMBERS	ATTENDANCE	VOTE
Amanda Pillion, Mayor	Yes	Aye
Dwyane Anderson, Vice Mayor	Yes	Aye
Derek Webb	Yes	Aye
Donna Quetsch	Yes	Aye
Wayne Austin	Yes	Aye

WITNESS MY HAND and the seal of the Town of Abingdon as of April 18, 2024.

(SEAL)

