Ordinance No. 2011-____

AN ORDINANCE TO AMEND CHAPTER 58, SECTION 58-85 OF THE CODE OF THE COUNTY OF WASHINGTON, VIRGINIA, TO UPDATE FINANCIAL ELIGIBILITY CRITERIA FOR THE PARTIAL EXEMPTION FROM TAXATION OF QUALIFYING ELDERLY AND HANDICAPPED PERSONS

WHEREAS, section 58.1-3210 of the Code of Virginia (1950, as amended) allows the local governing body, by ordinance, to provide for exemption from taxation of real estate and manufactured homes in such amount as provided by the ordinance;

WHEREAS, the Washington County Code (2002, as amended) provides for such exemption, for which eligibility is determined based on specified financial criteria; and

WHEREAS, such financial criteria requires amendment from time to time to adjust for inflation, and the Commissioner of Revenue has recommended adjustment based on current economic conditions;

NOW, THEREFORE, BE IT ORDAINED, by the Board of Supervisors of Washington County, Virginia, after notice and public hearing, as required by law, and finding it in the best interest of the public health, safety, and welfare, the Code of the County of Washington (2002) shall be amended as set forth below subject to the following terms and conditions:

1. 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 Washington County Code.
2. That this ordinance shall become effective immediately upon its enactment.
3. Chapter 58, Subsection 58-85 is amended, as set forth below; underline and italic indicates language to be added; strikethrough indicates language to be deleted:

CHAPTER 58 Taxation
Article II. Ad Valorem
Division 3. Real Property
Subdivision II. Exemption from Taxation of Certain Elderly and Handicapped Persons
Sec. 58-85. 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~~ *five acres*, in the amount calculated in accordance with the following schedule:

TABLE INSET:

If income is:	*and net worth is:*	*the percentage is:*
$-0- to $9,611	*$-0- to $33,000*	*80%*
	$33,001 to $66,000	*64%*
	$66,001 to $100,000	*56%*
$9,612 to $14,260	*$-0- to $33,000*	*60%*
	$33,001 to $66,000	*48%*
	$66,001 to $100,000	*42%*
$14,261 to $19,063	*$-0- to $33,000*	*40%*
	$33,001 to $66,000	*32%*
	$66,001 to $100,000	*28%*
$19,064 to $23,867	*$-0- to $33,000*	*20%*
	$33,001 to $66,000	*16%*
	$66,001 to $100,000	*14%*

~~If income is:~~	~~and net worth is:~~	~~the percentage is:~~
~~$0.00 to $9,277~~	~~$0 to $33,000~~	~~80%~~
	~~$33,001 to $66,000~~	~~64%~~
	~~$66,001 to $100,000~~	~~56%~~
~~$9,278 to $13,764~~	~~$0 to $33,000~~	~~60%~~
	~~$33,001 to $66,000~~	~~48%~~

	~~$66,001 to $100,000~~	~~42%~~
~~$13,765 to $18,401~~	~~$0 to $33,000~~ ~~$33,001 to $66,000~~ ~~$66,001 to $100,000~~	~~40%~~ ~~32%~~ ~~28%~~
~~$18,402 to $23,038~~	~~$0 to $33,000~~ ~~$33,001 to $66,000~~ ~~$66,001 to $100,000~~	~~20%~~ ~~16%~~ ~~14%~~

Scrivener's Note: The deletion of one acre and insertion of five acres where marked, above, was adopted by Ordinance 2010-001, but was inadvertently omitted from the revision to the codified version of Section 58-85. It is noted herein only to correct the codified version and does not reflect a revision of local legislation.