

**Ordinance to Amend Appendix C of the Code of the County of Washington, Virginia,
To Update Financial Eligibility Criteria for Discounted Tax Rates for
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 for certain qualifying elderly and disabled persons;

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

WHEREAS, such financial criteria require amendment from time to time to adjust for inflation, and the Board of Supervisors has determined it in the best interests of the public welfare to adjust such criteria based on current economic conditions;

NOW, THEREFORE, BE IT ORDAINED, by the Board of Supervisors of Washington County, Virginia, after public notice, public hearing, and consideration of the best interests of the public health, safety, and welfare, that the Code of the County of Washington, Virginia, shall be revised, as follows:

1. This ordinance shall be effective January 1, 2019;
2. Should any section or provision of this ordinance be decided by a court of competent jurisdiction to be invalid or unconstitutional, such decision shall not affect the validity or constitutionality of any other section or provision of this ordinance or of the Washington County Code.
3. The Code of the County of Washington, Virginia (2002, as amended) shall be revised as set forth herein, subject to Article, Division, Section, and Subsection titles and numbers amendment by the Editor as necessary for Code consistency. New language is indicated by italic and underline, and deletions are indicated by strikethrough.
4. Revisions:

Proposed Ordinance
For Public Hearing at Board of Supervisors regular meeting on December 11, 2018

1 **CODE OF THE COUNTY OF WASHINGTON, VIRGINIA (1950, as amended)**
 2 **APPENDIX C –**
 3 **Provisions for Exemption from Taxation of Certain Elderly and Handicapped Persons**
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<u>Code Section</u>	<u>Description</u>	<u>Excluded portion</u>
58-83(a)(3)	Requirements for exemption; excluded income of second occupant who is not spouse.	\$4,430.00 <u>\$4,554.00</u>
<u>Code Section 58-85</u>	<u>Tax Discount Net Worth Schedule</u>	<u>Percentage Discount</u>
If income is:	and net worth is:	the percentage is:
\$ 0 to \$11,274 <u>\$ 0 to \$11,590</u>	\$ -0- to \$33,000	80%
	\$33,001 to \$66,000	64%
	\$66,001 to \$100,000	56%
\$11,275 to \$16,726 <u>\$11,591 to \$17,194</u>	\$ -0- to \$33,000	60%
	\$33,001 to \$66,000	48%
	\$66,001 to \$100,000	42%
\$16,727 to \$22,360 <u>\$17,195 to \$22,986</u>	\$ -0- to \$33,000	40%
	\$33,001 to \$66,000	32%
	\$66,001 to \$100,000	28%
\$22,361 to \$27,995 <u>\$22,987 to \$28,779</u>	\$ -0- to \$33,000	20%
	\$33,001 to \$66,000	16%
	\$66,001 to \$100,000	14%

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