

BOARD OF SUPERVISORS

DARREL W. JETER
MARSHALL D. TIPTON
JEREMY P. HERRON
MICHAEL K. BRICKEY
DANNY P. MANN
SELMA G. HOOD
STEFANIE C. ADDINGTON



COUNTY ADMINISTRATOR
Freda R. Stames

190 Beech Street, Suite 201
GATE CITY, VIRGINIA 24251
PHONE: (276) 386-6521
FAX: (276) 386-9198

EMAIL: fstarnes@scottcountyva.com
www.scottcountyva.com

SCOTT

VIRGINIA

At a meeting of the Scott County Board of Supervisors begun and held in the Supervisors' meeting room located at the Community Services Building in Gate City, Virginia on Wednesday the 3rd day of May, 2023 at 8:30 a.m.

PRESENT: Darrel W. Jeter
Marshall D. Tipton
Jeremy P. Herron
Danny P. Mann – Chairman
Michael K. Brickey – Vice-Chairman
Selma G. Hood
Stefanie C. Addington

ABSENT: None.

On a motion by Marshall D. Tipton, duly seconded by Stefanie C. Addington, this Board hereby approves the following:

Ordinance No: 2023 – 01

**ORDINANCE TO AMEND AND REENACT THE
REAL ESTATE TAX EXEMPTION ORDINANCE FOR
ELDERLY AND DISABLED PERSONS**

Be it ordained by the Board of Supervisors of Scott County, Virginia, that the Ordinance to Amend and Reenact the Real Estate Tax Exemption Ordinance for Elderly and Disabled Persons to reflect changes in Section 5, the amounts of total combined income and total combined financial worth, and in Section 10, the amount of exemption, and the entire ordinance as thus amended is reenacted and shall read as follows:

Section 1. Short Title.

This ordinance shall be known and may be cited as the "Real Estate Tax Exemption Ordinance for Elderly and Disabled Persons."

Section 2. Definitions.

For the purposes of this ordinance, the following words and phrases shall have the meanings respectively ascribed to them by this section:

Dwelling shall mean the full-time residence of a person claiming an exemption.

Exemption shall mean exemption from the Scott County real estate tax according to the provisions of this ordinance.

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 such person's life.

Taxable year shall mean the calendar year, from January 1 until December 31, for which exemption is claimed.

Section 3. Authorized.

Pursuant to the authority granted under § 58.1-3210 of the Code of Virginia (1950), as amended, this ordinance provides for the exemption from taxation of real property owned by, and occupied as the sole dwelling of, an "eligible person" who is at least sixty-five (65) years of age or who is permanently and totally disabled.

Real property owned and occupied as the sole dwelling of an eligible person includes real property (i) held by the eligible person alone or in conjunction with his spouse as tenant or tenants for life or joint lives, (ii) held in a revocable inter vivos trust over which the eligible person or the eligible person and his spouse hold the power of revocation, or (iii) held in an irrevocable trust under which an eligible person alone or in conjunction with his spouse possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support. The term "eligible person" does not include any interest held under a leasehold or term of years.

Section 4. Administration; rules and regulations of commissioner of the revenue.

The exemption shall be administered by the Commissioner of the Revenue of Scott County according to the provisions of this ordinance. The Commissioner of the Revenue is hereby authorized and empowered to prescribe, adopt, promulgate and enforce such rules and regulations in conformance with the provisions of this ordinance, including the requirement of answers under oath, as may be reasonably necessary to determine qualifications for exemption as specified by this ordinance. The Commissioner of the Revenue may require the productions of certified tax returns and appraisal reports to establish income and financial worth.

Section 5. General prerequisites to grant.

Exemption shall be granted to persons subject to the following provisions:

- (1) The title of the property for which exemption is claimed is held, or if partially held, is held jointly by a husband and wife, at least one of whom must be a qualifying individual, on January 1 of the taxable year, by the person or persons claiming exemption.
- (2) The head of the household occupying the dwelling and owning title or partial title thereto is sixty-five (65) years or older or permanently and totally disabled on December 31 of the year

immediately preceding the taxable year. Such dwelling must be occupied as the sole dwelling of the person claiming exemption.

- (3) The gross combined income of the owner during the year immediately preceding the taxable year shall be determined by the commissioner to be an amount not to exceed forty thousand dollars (\$40,000), without regard to whether a tax return is actually filed. Gross combined income shall include all income from all sources of the (i) owners of the dwelling who use it as their principal residence, (ii) spouse of any owner, and (iii) owners' relatives who live in the dwelling, except for those relatives living in the dwelling and providing bona fide caregiving services to the owner whether such relatives are compensated or not; provided that the first fifteen hundred dollars (\$1,500.00) 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. Any form of public welfare assistance, other than medical care for the medically indigent, must be listed as income. Income shall not include life insurance benefits or receipts from borrowing or other debt.
- (4) The total combined financial worth of the owner as of December 31 of the year immediately preceding the taxable year shall be determined by the commissioner to be an amount not to exceed one hundred thousand dollars (\$100,000.00). Total financial worth shall include the value of all assets, including equitable interests of the owner and spouse of any owner, and shall exclude the fair market value of the dwelling and the land, not exceeding one acre, upon which it is situated and for which exemption is claimed.
- (5) The Scott County taxes on the property for which the exemption is claimed must be current and not delinquent.

Section 6. Effect of residency in hospital, nursing home, etc.

The fact that persons who are otherwise qualified for tax exemption under this ordinance are residing in hospitals, nursing homes, convalescent homes or other facilities for physical or mental care for extended periods of time shall not be construed to mean that the real estate for which tax exemption is sought does not continue to be the sole dwelling of such persons during such extended periods of other residence, so long as such real estate is not used by or leased to others for consideration.

Section 7. Manufactured home as real estate for purposes of ordinance.

For the purposes of this ordinance, real estate includes a manufactured home, if the owner's intention that it be permanently affixed is shown by the fact that:

- (1) It is located on land belonging in whole or in part to the owner of the manufactured home, his spouse, parent or child, and is connected to permanent water or sewage lines or facilities; or
- (2) Whether or not it is located on land belonging to persons described in (1) above, it rests on a permanent foundation and consists of two or more manufactured units which are connected in such a manner that they cannot be towed together on a highway, or consists of a manufactured unit and other connected rooms or additions which must be removed before the manufactured unit can be towed on a highway.

Section 8. Applicant's affidavit and certificate of disability.

- (a) Annually, after February 1st and not later than May 1st of the taxable year, the person or persons claiming an exemption must file a real estate tax exemption affidavit with the Commissioner of the Revenue. First-time applicants deemed by the Commissioner of the Revenue to be hardship cases may file such affidavit up to December 5th of the taxable year.
- (b) The affidavit required by this ordinance shall set forth, in a manner prescribed by the Commissioner of the Revenue, the names of all persons occupying the dwelling for which exemption is claimed, their gross combined income and their total combined net worth.
- (c) If the person claiming exemption is under sixty-five (65) years of age, there shall be attached to such affidavit evidence that the person is permanently and totally disabled. Such evidence may take the form of either (i) a certification by the Social Security Administration, the Department of Veterans Affairs or the Railroad Retirement Board, or (ii) if such person is not eligible for certification by any of these agencies, sworn affidavits by two (2) medical doctors who are either licensed to practice medicine in the Commonwealth or are military officers on active duty who practice medicine with the United States Armed Forces, to the effect that such person is permanently and totally disabled. If the evidence is in the form of sworn affidavits, 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 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.

Section 9. Certification of eligibility; deduction of exemption.

If, after an audit and investigation, the Commissioner of the Revenue determines that the person is qualified for exemption, he or she shall so certify to the Scott County Treasurer, who shall deduct the amount of the exemption from the claimant's real estate tax liability.

Section 10. Amount of exemption.

For qualified persons, the amount of exemption provided for in this ordinance shall be the first two hundred fifty dollars (\$250.00) of the tax bill. The difference between the original tax and the figure arrived at will be due the County as the assessed property tax for that year. In no case will the tax excused exceed two hundred dollars (\$250.00).

Section 11. Nullification upon change in status.

Changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which an affidavit is filed under this ordinance and having the effect of exceeding or violating the limitations and conditions provided in this ordinance shall nullify any exemption from taxation for the remainder of the current taxable year and the taxable year immediately following.

Section 12. False claims.

Any person falsely claiming an exemption under this ordinance shall be guilty of a Class 1 misdemeanor.

Voting aye: Darrel W. Jeter, Marshall D. Tipton, Jeremy P. Herron, Danny P. Mann,
Michael K. Brickey, Selma G. Hood, Stefanie C. Addington.

Voting nay: None.



CLERK

C: Debbie Dockery
Sally Kegley
Mitzi Owens
Bo Taylor