

**AN ORDINANCE TO AMEND THE
CODE OF THE COUNTY OF DINWIDDIE, 1985, AS AMENDED,
BY AMENDING CHAPTER 19. TAXATION, ARTICLE III. REAL ESTATE TAX
EXEMPTION FOR ELDERLY AND DISABLED PERSONS, SECTION 19-39.
GENERAL PREREQUISITES TO GRANT AND SECTION 19-43. AMOUNT OF
EXEMPTION**

BE IT ORDAINED by the Board of Supervisors of Dinwiddie County:

(1) That the Code of the County of Dinwiddie, 1985, as amended, is amended by inserting the following language shown underlined and deleting the language shown in strikethrough:

Sec. 19-39. 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 must be held, or partially held, on January 1 of the taxable year, by the person or persons claiming exemption or the title to the property for which the exemption is claimed must be held, on January 1 of the taxable year, (i) by the person claiming the exemption either alone or in conjunction with his spouse as tenant or tenants for life or joint lives, (ii) in a revocable inter vivos trust over which the person claiming the exemption or the person claiming the exemption and his spouse hold the power of revocation, or (iii) in an irrevocable trust under which the person claiming the exemption either alone or in combination with his spouse possess a life estate or an estate for joint lives or enjoys a continuing right of use or support. No interest held under a leasehold or a term of years qualifies for the exemption herein.
- (2) The person claiming the exemption or, in the case of a husband and wife claiming the exemption, either spouse, occupying the dwelling for which title is held in any manner set forth in section 19-39(1) above must be 65 years or older on December 31 of the year immediately preceding the taxable year or must be permanently and totally disabled on December 31 of the year immediately preceding the taxable year.
- (3) The total combined income during the immediately preceding taxable year, from all sources of the owner of the dwelling living therein and other persons living in the dwelling, must not exceed ~~45,000.00~~ 50,000.00 ~~40,000.00~~; provided, however, that (i) the first \$5,000.00 of income of each person, other than the spouse of the owner, who is living in the dwelling unit shall not be included in the total, (ii) no income of relatives who live in the dwelling and provide bona fide caregiving services to the owner, whether compensated or not, shall be included in the total, and (iii) no income of nonrelatives of the owner who live in the dwelling and are bona fide tenants or provide bona fide caregiving services to the owner, whether such caregiving services are compensated or not, shall be included in the total.
- (4) The net combined financial worth, including equitable interest, as of December 31 of the immediately preceding taxable year of the owner and of the spouse of the owner, excluding the value of the dwelling and the land, not exceeding five acres, upon which it is situated must not exceed \$100,000.00.

- (5) Any exemption granted pursuant to this article shall apply only to the real estate taxes assessed on a dwelling and a maximum of five contiguous acres on which it is situated.

(Ord. of 12-19-79, § 8-18; Ord. of 12-15-82; Ord. of 2-3-88; Ord. of 11-7-90; Ord. of 2-1-05; Ord. of 12-16-08, § 1; Ord. of 11-18-14 [A-14-4], § 1; Ord. of 12-18-18 [A-18-5], § (1), eff. 1-1-19)

State law reference(s)—Similar provisions and authority of county as to income, net worth, etc., requirements, Code of Virginia, §§ 58.1-3210—58.1-3212.

Sec. 19-43. Amount of exemption.

Where the person claiming exemption conforms to the standards of this article and does not exceed the limitations contained in this article, the tax exemption set forth in this article shall be 100 percent; provided that total income from all sources is less than or equal to \$~~45,000.00/50,000.00~~40,000.00.

(Ord. of 12-19-79, § 8-20; Ord. of 12-15-82; Ord. of 2-3-88; Ord. of 11-7-90; Ord. of 2-1-05; Ord. of 12-16-08, § 1; Ord. of 1-20-15 [A-15-1], § 1; Ord. of 12-18-18 [A-18-5], § (1), eff. 1-1-19)

State law reference(s)—Amount of exemption to be as prescribed by ordinance, Code of Virginia, § 58.1-3210.

- (2) *That this ordinance shall become effective January 1, 2023.*