



## Dinwiddie County Attorney's Office

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**To:** Board of Supervisors of Dinwiddie County, Virginia

**CC:** Lori K. Stevens, Commissioner of the Revenue  
Jennifer C. Perkins, Treasurer  
W. Kevin Massengill, County Administrator

**From:** Tyler Southall, County Attorney

**Date:** February 21, 2023

**Subject:** Changes to Dinwiddie County Code Sections 19-39 and 19-43 to Raise Amount of Income Allowed to Qualify for Real Estate Tax Exemption for Elderly and Disabled Persons

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**Background:** The Commissioner of the Revenue approached County Administration and the County Attorney's Office about amending the Dinwiddie Code to raise the cap on the income allowed for an elderly or disabled person to benefit from the Real Estate Tax Exemption for Elderly and Disabled Persons set forth in Chapter 19. Taxation, Article III. Real Estate Tax Exemption for Elderly and Disabled Persons. At present, the cap is \$40,000, but the Commissioner has advised raising this amount to at least \$45,000 in light of recent inflation and Social Security cost of living increases.

The final amount of the cap is currently listed as \$[45,000/50,000] in the ordinance that is before you as my office has not been advised what the final number should be. The newspaper ad allows for the cap to go to \$45,000, or possibly higher, so it does include the possibility that the number could be increased to \$50,000. The amount of the final exemption is a policy decision that ultimately has to be made by the Board of Supervisors.

If approved, the increase in the cap would have retroactive applicability to January 1, 2023.

### **ACTION**

BE IT THEREFORE RESOLVED THAT the ordinance is adopted as presented.