

**AMENDMENT TO  
AN AMENDED ORDINANCE PROVIDING FOR A REAL ESTATE TAX  
EXEMPTION FOR QUALIFIED PROPERTY OWNERS (AS AMENDED)  
[CARROLL COUNTY CODE ARTICLE VII, SECTIONS 116-27 THROUGH 116-34]**

Pursuant to Virginia Code Sections 58.1-3210 et seq., the following amendments are hereby enacted to “An Amended Ordinance Providing for a Real Estate Tax Exemption for Qualified Property Owners”, enacted June 12, 1982 (Supervisors Order Book 17, page 393-95), and amended from time to time thereafter, codified as Article VII of the Carroll County Code (hereinafter the “Ordinance”).

1. Tax Relief for the Disabled. The Ordinance is hereby amended to add the following new provision to Section 116-29 of the Carroll County Code:

Real Estate Tax Relief for the Disabled.

(a) Exemption authorized; effective date. Real estate tax exemption is provided for qualified property owners, who are permanently and totally disabled and who are eligible according to the terms of this section.

(b) Administration of the exemption. The exemption shall be administered by the Commissioner of Revenue, according to the general provisions contained in this section. The Commissioner of Revenue is hereby authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations in conformity with the general provisions of this section, including the requirements to answer under oath, as may be reasonably necessary to determine qualifications for exemption as specified in this section. The Commissioner of Revenue may require the production of certified tax returns and appraisal reports to establish income or financial worth.

(c) Requirements for exemption. 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 partially held, on January 1, of the taxable year, by the person or persons claiming

exemption.

(2)

(2) The head of the household occupying the dwelling and owning title, or partial title, thereto is totally and permanently disabled as defined and provided for in Virginia Code 58.1-3217. Such dwelling must be occupied as the sole dwelling of the person or persons so permanently and totally disabled. However, a dwelling jointly held by a husband and wife may qualify if either spouse is totally and permanently disabled.

(3) The total combined income during the immediately preceding calendar year from all sources of the owners of the dwelling living therein and of the owner's relatives living therein shall not exceed Twenty-three Thousand Dollars (\$23,000.00), provided that the first Six Thousand Dollars (\$6,000.00) of income of each relative, other than the spouse, of the owner, or owners, who is living in the dwelling shall not be included in such total.

(4) The net combined financial worth, including equitable interests, as of the thirty-first day of December of the immediately preceding calendar year, of the owners, and of the spouse of any owner, excluding the value of the dwelling and the land, not exceeding one acre, upon which it is situated shall not exceed Eighty Thousand Dollars (\$80,000.00).

2. Tax Relief for the Elderly. The Ordinance is hereby amended to change the following monetary limits applicable to tax relief for the elderly.

(a) The "total combined income" limit is raised to Twenty-three Thousand Dollars (\$23,000.00) (Section 116-29C).

(b) The "net combined financial worth" limit is raised to Eighty Thousand Dollars (\$80,000) (Section 116-29D).

(c) The limitation on the “amount of exemption” is raised to One Hundred and Fifty Dollars (\$150.00) (Section 116-31).

3. Effective Date. This Amendment shall be effective as of the 1<sup>st</sup> day of January 2005.

Supervisors of Carroll County, Virginia, at its regular meeting on the 13<sup>th</sup> day of October, 2004, the members voting:

<u>NAME</u>	<u>FOR</u>	<u>AGAINST</u>	<u>ABSENT</u>
Glenna Myers, Chairman			
L.J. Jones, Vice-Chairman			
Sharon Nichols			
Joseph H. Early, III			
Brian E. Spencer			
W. Jeff Evans			

Enacted this 13<sup>th</sup> day of October, 2004.

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Glenna Myers  
Chairman

ATTEST:

\_\_\_\_\_  
Ronald L. Newman, Clerk