

At a meeting of the Spotsylvania County Board of Supervisors held on \_\_\_\_\_, 20\_\_ on a motion by \_\_\_\_\_, seconded by \_\_\_\_\_ and passed \_\_\_\_\_, the Board adopts the following ordinance:

ORDINANCE NO. 21-86

To amend Spotsylvania County Code Chapter 21 – Taxation, Article III – Real Estate Taxes, revise Division 2 – Real Estate Tax Exemption for Elderly and Disabled Persons, Section 21-80 – Amount of exemption; proration.

PUBLIC HEARING: \_\_\_\_\_

**WHEREAS**, staff has reviewed the code amendment and enactment and recommends approval as stated in the executive summary; and

**WHEREAS**, the Spotsylvania Board of Supervisors held a public hearing, duly advertised in a local newspaper for a period of two weeks, on March 12, 2019, and interested citizens were offered an opportunity to be heard; and

**WHEREAS**, the general welfare is served by approval of the code amendment and enactment.

**NOW, THEREFORE, THE BOARD OF SUPERVISORS FOR THE COUNTY OF SPOTSYLVANIA HEREBY ORDAINS:**

§ 1. That Chapter 21, Article III, Division 2, Section 21-80 be and are hereby amended and re-ordained as follows:

ARTICLE III. - REAL ESTATE TAXES

DIVISION 2. - REAL ESTATE TAX EXEMPTION FOR ELDERLY AND DISABLED PERSONS.

Sec. 21-80. - Amount of exemption; proration.

A maximum amount of one thousand ~~two-five~~ hundred dollars (\$~~1,500.00~~ ~~1,200.00~~) will be allowed towards the taxes owed by a taxpayer qualifying for the exemption, with such exemption being applied to the dwelling and up to one (1) acre of the land upon which it is situated.

There shall be a prorated exemption for an otherwise unqualified spouse for the partial year period, if the property owned by the qualified but now deceased spouse is transferred to the surviving unqualified spouse.

(Code 1980, § 8-23; Ords. of 2-22-83; 6-24-86(1); 5-24-88(2); Ord. No. 21-6, 10-22-91; Ord. No. 21-28, 8-27-96; Ord. No. 21-37, 5-11-99; Ord. No. 21-50, 6-8-04; Ord. No. 21-62, 11-13-07; Ord. No. 21-66, 10-14-08; Ord. No. 21-77, 12-11-12; Ord. No. 21-86, 3-12-19)

**State Law reference**— Amount of exemption to be as prescribed by ordinance, Code of Virginia, § 58.1-3210; authority to prorate exemption, § 58.1-3215.

§ 2. The maximum amount of the exemption shall be in effect for tax year beginning January 1, 2019.

§3 This ordinance shall be in force and effect upon adoption.