

ORDINANCE NO. 21-88

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 21, TAXATION, OF THE
CODE OF THE COUNTY OF SPOTSYLVANIA, VIRGINIA.

BE IT ORDAINED by the Board of Supervisors of the County of Spotsylvania, Virginia,
that Chapter 21, Taxation, is hereby amended and reordained by amending Section 21-76,
Definition, as follows:

Chapter 21

TAXATION

Sec. 21-76. – Definitions.

Dwelling means an improvement to real estate exempt pursuant to this chapter and the land upon which such improvement is situated so long as the improvement is used principally for other than a business purpose and is used to house or cover any motor vehicle classified pursuant to subdivisions A 3 through 10 of Va. Code § 58.1-3503; household goods classified pursuant to subdivision A 14 of Va. Code § 58.1-3503; or household goods exempted from personal property tax pursuant to Va. Code § 58.1-3504.

Permanently and totally disabled means a person who is so certified as required in subsection 21-78(b), and is found by the commissioner of revenue to be 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.