

**ORDINANCE NO. 24-15()**

AN ORDINANCE TO AMEND CHAPTER 15, TAXATION, ARTICLE 7, REAL PROPERTY TAX, OF THE CODE OF THE COUNTY OF ALBEMARLE, VIRGINIA

BE IT ORDAINED By the Board of Supervisors of the County of Albemarle, Virginia, that Chapter 15, Taxation, Article 7, Real Property Tax, is hereby amended as follows:

**By Amending:**

Sec. 15-709 Real property eligible for an exemption.

Sec. 15-710 Amount of exemption.

**Chapter 15. Taxation**

**Article 7. Real Property Tax**

**Sec. 15-709 Real property eligible for an exemption.**

Real property that satisfies all of the following requirements is eligible for the exemption established in County Code § 15-708:

- A. *Age or disability.* The eligible owners shall have either:
  - 1. *Age.* Reached the age of 65 years prior to the taxable year for which the exemption is claimed; or
  - 2. *Disability.* Become permanently and totally disabled prior to the taxable year for which the exemption is claimed.
- B. *Ownership.* The eligible owners shall have title or partial title in the dwelling. Any interest under a leasehold or for term of years is neither title nor partial title. The eligible owners claiming the exemption shall own title or partial title to the real estate for which the exemption is claimed on January 1 of the taxable year.
- C. *Joint ownership.* Jointly owned dwellings are eligible for the exemption in the following circumstances, provided that any other requirements for the exemption are satisfied:
  - 1. *Joint ownership with spouse.* A dwelling jointly owned by a husband and wife may qualify if either spouse is 65 years of age or older or is permanently and totally disabled.
  - 2. *Joint ownership with person other than spouse.* A dwelling jointly owned by two or more persons, all of whom are either 65 years of age or older or are permanently and total disabled.
- D. *Occupancy of the dwelling.* The eligible owners shall occupy the dwelling as that owner's sole dwelling.
  - 1. *Business uses limited.* The dwelling may not be used in a business that is required to pay a County business license tax or fee.
  - 2. *Residing in medical or mental care facilities for extended periods does not disqualify.* An eligible owner's residence in a hospital, nursing home, convalescent home, or other facility for physical or mental care for extended periods of time for extended periods does not disqualify the real estate from the exemption. The dwelling continues to be the sole dwelling of the eligible owner during these extended periods in a facility, provided that the real estate is not used or leased to others for consideration.
- E. *Manufactured homes.* A manufactured home is real estate eligible for the exemption if the eligible owner demonstrates to the satisfaction of the Director of Finance that the manufactured home is permanently affixed. Either of the following is evidence that the manufactured home is permanently affixed:

1. *Ownership and connection to water and sewage lines or facilities.* The eligible owner owns title or partial title to the manufactured home and the land on which the manufactured home is located, and the manufactured home is connected to permanent water and sewage lines or facilities; or
  2. *Permanent foundation or connected rooms or additions.* The manufactured home rests on a permanent foundation and consists of two or more units which are connected in such a manner that they cannot be towed together on a highway, or consists of a unit and other connected rooms or additions which must be removed before the manufactured home can be towed on a highway.
- F. *Maximum annual income allowed.* The total combined income shall not exceed ~~\$83,850~~ \$88,800 for the calendar year immediately preceding the taxable year.
- G. *Maximum net combined financial worth allowed.* The net combined financial worth shall not exceed ~~\$250,000.00~~ \$305,000 as of December 31 of the calendar year immediately preceding the taxable year.
- (2-15-73; 3-20-75; 11-9-77; 8-13-80; 6-12-85; 5-13-87; Ord of 12-19-90; Ord. of 4-7-93; Ord. 96-8(2), 12-11-96; Code 1988, § 8-26; 9-9-81; Ord.12-19-90; Code 1988, § 8-26.1; § 15-704, Ord. 98-A(1), 8-5-98; Ord. 00-15(2), 9-20-00; Ord. 03-15(2), 11-5-03; Ord. 04-15(2), 12-1-04, effective 1-1-05; Ord. 06-15(3), 11-1-06, effective 1-1-07; Ord. 07-15(1), 10-3-07, effective 1-1-08; Ord. 14-15(3), 9-3-14; § 15-709, Ord. 19-15(1), 4-17-19; Ord. 22-15(1), 4-20-22, effective 1-1-22; Ord. 23-15(1), 4-19-23, effective 1-1-23);

State law reference(s)—Va. Code §§ 58.1-3210 —58.1-3215.

### **Sec. 15-710 Amount of exemption.**

The exemption established by this article shall apply only to the real property taxes for the qualifying dwelling and the land, not exceeding ten acres, upon which it is situated. The amount of the exemption for any taxable year is as follows:

| Percentage of Real Estate Tax Exempted |                                                            |                                         |
|----------------------------------------|------------------------------------------------------------|-----------------------------------------|
|                                        |                                                            | Net Combined Financial Worth            |
|                                        |                                                            | <del>\$0-250,000</del> <u>\$305,000</u> |
| Total                                  | <del>\$0-\$41,925</del> <u>\$0 to \$44,400</u>             | 100.00%                                 |
| Combined                               | <del>\$41,926 – \$62,888</del> <u>\$44,401 to \$66,600</u> | 75.00%                                  |
| Income                                 | <del>\$62,889 – \$83,850</del> <u>\$66,601 to \$88,800</u> | 50.00%                                  |

(2-15-73; 11-9-77; 8-13-80; Ord. of 12-19-90; Ord. of 4-7-93; Code 1988, § 8-27; § 15-705, Ord. 98-A(1), 8-5-98; Ord. 00-15(2), 9-20-00; Ord. 04-15(2), 12-1-04; Ord. 06-15(3), 11-1-06, effective 1-1-07; Ord. 07-15(1), 10-3-07, effective 1-1-08; Ord. 11-15(1), 5-11-11; § 15-710, Ord. 19-15(1), 4-17-19; Ord. 22-15(1), 4-20-22, effective 1-1-22; Ord. 23-15(1), 4-19-23, effective 1-1-23; Ord.24-15() effective 1-1-24)

State law reference(s)—Va. Code § 58.1-3212.

**This ordinance is effective on and after tax year 2024 that begins on January 1, 2024.**

I, Claudette K. Borgersen, do hereby certify that the foregoing writing is a true, correct copy of an Ordinance duly adopted by the Board of Supervisors of Albemarle County, Virginia, by a vote of \_\_\_\_\_ to \_\_\_\_\_, as recorded below, at a regular meeting held on \_\_\_\_\_.

\_\_\_\_\_  
Clerk, Board of County Supervisors

|                     | <u>Aye</u> | <u>Nay</u> |
|---------------------|------------|------------|
| Mr. Andrews         | _____      | _____      |
| Mr. Gallaway        | _____      | _____      |
| Ms. LaPisto-Kirtley | _____      | _____      |
| Ms. Mallek          | _____      | _____      |
| Ms. McKeel          | _____      | _____      |
| Mr. Pruitt          | _____      | _____      |