

**ORDINANCE NO. 22-15( )**

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 15, TAXATION, ARTICLE 7, REAL PROPERTY TAX, DIVISION 1, GENERALLY, 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, Division 1, Generally, of the Code of the County of Albemarle, Virginia, is hereby amended and re-ordained as follows:

**By Adding:**

Sec. 15-704.1 Exemption from taxes on property of surviving spouses of certain persons killed in the line of duty.

**Chapter 15. Taxation**

**Article 7. Real Property Tax**

**Division 1. Generally**

**Sec. 15-704.1 Exemption from taxes on property of surviving spouses of certain persons killed in the line of duty.**

A. The real property meeting the description in Virginia Code § 58.1-3219.14(B), owned by the surviving spouse of any covered person, as defined in Virginia Code § 58.1-3219.13, and who occupies the real property as his principal place of residence, is exempt from taxation as provided in Virginia Code § 58.1-3219.14.

B. The exemption provided by this section applies to the same number of acres as the exemption provided in Division 2 of this Article.

C. Eligibility for the exemption shall be as stated in Virginia Code § 58.1-3219.14.

State law reference – Va. Code § 58.1-3219.14.

**This ordinance is effective on and after January 1, 2022.**

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	_____	_____
Ms. Price	_____	_____