

***DIVISION 1. REAL ESTATE EXEMPTION FOR ELDERLY AND PERMANENTLY
DISABLED PERSONS***

Sec. 70-200. Exemption adopted.

Pursuant to Code of Virginia, tit. 58.1, ch. 32, art. 2, as amended (§ 58.1-3210 et seq.), the Board of Supervisors of Prince Edward County, Virginia, hereby adopts this article which provides for the exemption from real estate taxation of certain elderly and/or permanently and totally disabled persons who own their own homes in Prince Edward County, and further provides a schedule of exemption to persons qualifying and the procedure to be followed for claiming such exemptions.

(Ord. of 2-13-01(2))

Sec. 70-201. Qualification.

Persons who qualify for this exemption are deemed to bear an extraordinary real estate tax burden in relation to their income and financial worth.

- (1) For the purposes of this article the term "permanently and totally disabled" shall mean the qualifying property owner is 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 that person's life.
- (2) Persons ("qualified owners") who are at least 65 years of age or who are determined to be permanently and totally disabled who own and occupy, as the sole dwelling of the person, a dwelling and the land not exceeding one acre, or a mobile home, as defined in Code of Virginia, § 36-71.1, on land not exceeding one acre, and which they occupy as their sole dwelling subject to the limitations of this ordinance, shall be entitled to have their real estate or mobile home to be exempt from real estate tax liability. Real property owned and occupied as the sole dwelling of a qualified owner includes real property (i) held by the qualified owner alone or in conjunction with his spouse as tenant or tenants for life or joint lives, (ii) held in a revocable inter vivos trust over which the qualified owner or the qualified owner and his spouse hold the power of revocation, or (iii) held in an irrevocable trust under which a qualified owner alone or in conjunction with his spouse possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support. The term "qualified owner" does not include any interest held under a leasehold or term of years.
- (3) If such person is under 65 years of age, such person shall provide certification by the Social Security Administration, the department of veterans affairs, or the railroad retirement board, or if such person is not eligible for certification by any of these agencies, a sworn affidavit by two medical doctors who are either licensed to practice medicine in the commonwealth or are military officers on active duty who practice medicine with the United States Armed Forces, to the effect that the person is permanently and totally disabled. However, a certification pursuant to 42 U.S.C. 423 (d) by the Social Security Administration so long as the person remains eligible for such social security benefits shall be deemed to satisfy such definition. The affidavit of at least one of the doctors shall be based upon a physical examination of the person by such doctor. The affidavit of one of the doctors may be based

upon medical information contained in the records of the civil service commission which is relevant to the standards for determining permanent and total disability.

- (4) A dwelling jointly held by a husband and wife may qualify if either spouse is over 65 years of age or is permanently and totally disabled.

(Ord. of 2-13-01(2); Ord. of 6-9-09; Ord. of 9-8-15)

Sec. 70-202. Administration.

The exemption shall be administered by the commissioner of the revenue according to the general provisions contained in this article. The commissioner is hereby authorized and empowered to prescribe, adopt, and enforce rules and regulations, including requirement of answers under oath, as may be reasonably necessary to determine qualifications for exemption.

(Ord. of 2-13-01(2); Ord. of 6-9-09; Ord. of 9-8-15)

Sec. 70-203. Specific requirements.

Exemption shall be granted to persons subject to the following provisions:

- (1) The title to the property for which exemption is claimed is held, or partially held, on December 31, immediately preceding the taxable year by the person or persons claiming exemption.
- (2) The head of the household occupying the dwelling and owning title or partial title thereto is 65 years or older on December 31 of the year immediately preceding the taxable year. Such dwelling must be occupied as the sole dwelling of the person or persons claiming exemption.
- (3) The gross combined income of the owner during the year immediately preceding the taxable year shall be determined by the commissioner to be in an amount not to exceed ~~\$22,000.00~~ (\$30,000). Gross combined income shall include all income from all sources of the owner, spouse, and of the owner's relatives living in the dwelling for which exemption is claimed. For purposes of this article, the first \$6,500.00 of annual income of each of the owner's relatives living in the owner's dwelling shall be excluded in computing gross combined income.
- (4) The net combined financial worth of the owner as of December 31 of the year immediately preceding the taxable year shall be determined by the commissioner to be an amount not to exceed \$120,000.00. Net combined financial worth shall include the value of all assets, including equitable interest, of the owner and the spouse of any owner, excluding the fair market value of the dwelling and the land, not exceeding one acre, upon which the owner's dwelling is situated, not to exceed \$150,000.00, and for which exception is claimed.
- (5) The fact that persons who are otherwise qualified for tax exemption are residing in hospitals, nursing homes, convalescent homes, or other facilities for physical or mental care for extended periods of time shall not be construed to mean that the real estate for which the tax exemption is sought does not continue to be the sole dwelling of such persons during extended periods of other residence, so long as the real estate is not used by or leased to others for consideration.
- (6) The exemption shall be allowed for any year following the date that the qualified owner occupying the dwelling and owning title or partial title to the property reaches the age of 65 years, or for any year following the date the disability occurred.
- (7) Changes in respect to income, financial worth, ownership of property, or other factors occurring during the taxable year for which the affidavit is filed and having the effect of exceeding, or violating the

limitations and conditions provided in this article for the exemption from taxation, shall nullify any exemption or deferral for the then current taxable year and the taxable year immediately following.

- (8) A certification is required by the Social Security Administration, the Veteran's Administration, or the Railroad Retirement Board, or if the person is not eligible for certification by any of those agencies, the sworn affidavit of two medical doctors licensed to practice in this commonwealth to the effect that the person is permanently and totally disabled. If the doctor's affidavit is used, the affidavit of at least one of the doctors must be based upon a physical examination by the doctor. The affidavit of one of the doctors may be based upon medical information contained in the records of the civil service commission which is relevant to the standards for determining permanent and total disability as defined in this article.
- (9) If there is a change of ownership of the property from a qualified owner to a spouse who is less than 65 years of age or who is not permanently and totally disabled, and when that change of ownership has resulted solely from the death of his or her qualified spouse, the change shall result in a prorated exemption for the then current taxable year. The prorated exemption shall be determined by multiplying the amount of the exemption by a fraction which numerator is the number of complete months of the year that such property was eligible for the exemption, and whose denominator is the number 12.
- (10) The commissioner of revenue is designated to administer this exemption. Persons who claim this exemption shall annually report the following information on forms provided by the commissioner of revenue.
 - a. The name of the qualified owner.
 - b. The spouse of the qualified owner who resides at the dwelling for which the exemption is claimed.
 - c. The names of the related persons occupying the dwelling for which the exemption is claimed.
 - d. The total combined net worth, including equitable interests of the persons specified in sections a, b, and c of this subsection of this article.
 - e. The combined income from all sources of the persons specified in sections a, b, and c of this subsection of this article.
 - f. The applicant shall provide the required certification or affidavits to be used in the determination of the applicant's status as being permanently and totally disabled.
 - g. The applicant shall provide some reliable proof of age if the exemption claim is based upon the owner being not less than 65 years of age.
 - h. The applicant for the ~~exception-exemption~~ shall be required to produce a copy of:
 - i. The most recent federal income tax return to establish the incomes, if applicable;
 - ii. A detailed financial statement ~~may be required~~ to establish financial worth, ~~may be required~~; and
 - iii. The December of prior year's monthly social security statement.

(Ord. of 2-13-01(2); Ord. of 6-9-09; Ord. of 9-8-15; Ord. of 6-8-21)

Sec. 70-204. Application.

- (a) Annually, after January 1 and by May 1 of the tax year, the person or persons claiming an exemption must file a real estate tax exemption affidavit with the commissioner. Such affidavit shall set forth, in a manner prescribed by the commissioner, the location, assessed value of the property, and the names of the related persons occupying the dwelling for which exemption is claimed, their gross combined income, and their net combined financial worth.
- (b) If, upon determination by the commissioner of the revenue, the commissioner determines that the person or persons are qualified for exemption, he/she shall so certify the same and shall determine the percentage of exemption allowable and issue non-negotiable exemption certificates in the amount of the exemption determined to be applicable to the claimant's real estate tax liability. Such exemption certificates shall apply only to the tax year for which issued. The person or persons to whom an exemption certificate has been issued shall, on or before the past due date established for the payment of such real estate tax, present such exemption certificate to the treasurer's office, together with payment of the difference between such exemption and the full amount of the tax payment then due on the property for which the exemption was issued. Any exemption certificate not presented in settlement of such taxes on or before the date specified for payment shall be null and void and unusable thereafter, and the commissioner of the revenue may not reissue a certificate for such tax year.

(Ord. of 2-13-01(2); Ord. of 6-9-09; Ord. of 9-8-15)

Sec. 70-205. Exemption schedule.

Where the person or persons claiming exemption conform to the standards and do not exceed the limitations contained in this section, the tax exemption shall be as shown on the following schedule:

Total Income - All Sources	Tax Exemption
\$0—\$10,000 (\$11,000.00)	75%—100%
\$10,001 — \$20,000 (\$11,000.00—\$22,000.00)	50%—75%
\$20,001 - \$30,000	50%

In computing the annual income for purposes of determining eligibility for any exemption of tax allowed by this article, the income received during the previous calendar year of those relatives living in the dwelling and providing bona fide caregiving services to the owner, whether such relatives are compensated or not, shall not be included.

(Ord. of 2-13-01(2); Ord. of 6-9-09; Ord. of 9-8-15)

Secs. 70-206—70-220. Reserved.

Elderly & Disabled Tax Exemption Ordinance

Status	Residents	2024 Income	Projected 2025		Total Net Worth	Current Exemption	Potential Exemption
			Income 2.5% Increase	Income 5% Increase			
Elderly	2	\$ 21,024.00	\$ 21,549.60	\$ 22,075.20	\$ 33,708.63	\$ 240.43	\$ 240.43
Elderly	1	\$ 16,087.00	\$ 16,489.18	\$ 16,891.35	\$ 24,837.00	\$ 243.55	\$ 365.33
Elderly	1	\$ 19,476.00	\$ 19,962.90	\$ 20,449.80	\$ 27,391.00	\$ 253.50	\$ 380.25
Elderly	1	\$ 18,516.00	\$ 18,978.90	\$ 19,441.80	\$ 20,266.00	\$ 263.64	\$ 395.46
Elderly	1	\$ 17,890.56	\$ 18,337.82	\$ 18,785.09	\$ 55,744.56	\$ 273.73	\$ 410.60
Elderly	1	\$ 11,844.00	\$ 12,140.10	\$ 12,436.20	\$ 31,004.00	\$ 280.21	\$ 420.32
Elderly	1	\$ 18,631.40	\$ 19,097.19	\$ 19,562.97	\$ 30,606.40	\$ 192.27	\$ 288.41
Elderly	1	\$ 13,920.00	\$ 14,268.00	\$ 14,616.00	\$ 42,945.00	\$ 250.57	\$ 375.86
Elderly	1	\$ 13,056.00	\$ 13,382.40	\$ 13,708.80	\$ 13,270.00	\$ 165.16	\$ 247.74
Disabled	1	\$ 16,596.00	\$ 17,010.90	\$ 17,425.80	\$ 18,046.00	\$ 231.27	\$ 346.91
Elderly	2	\$ 18,560.38	\$ 19,024.39	\$ 19,488.40	\$ 21,685.38	\$ 196.75	\$ 295.13
Elderly	1	\$ 8,772.00	\$ 8,991.30	\$ 9,210.60	\$ 50,359.00	\$ 452.25	\$ 603.00
Elderly	1	\$ 19,860.96	\$ 20,357.48	\$ 20,854.01	\$ 31,650.63	\$ 190.90	\$ 286.35
Disabled	1	\$ 12,924.00	\$ 13,247.10	\$ 13,570.20	\$ 15,224.00	\$ 224.64	\$ 336.96
Elderly	1	\$ 13,644.00	\$ 13,985.10	\$ 14,326.20	\$ 14,220.52	\$ 267.93	\$ 401.90
Disabled	1	\$ 17,699.59	\$ 18,142.08	\$ 18,584.57	\$ 22,875.59	\$ 217.81	\$ 326.72
Elderly	1	\$ 15,156.00	\$ 15,534.90	\$ 15,913.80	\$ 29,152.00	\$ 366.40	\$ 549.60
Elderly	1	\$ 20,818.76	\$ 21,339.23	\$ 21,859.70	\$ 39,166.76	\$ 277.68	\$ 277.68
Elderly	1	\$ 14,546.00	\$ 14,909.65	\$ 15,273.30	\$ 26,021.00	\$ 207.09	\$ 310.64
Elderly	1	\$ 20,110.60	\$ 20,613.37	\$ 21,116.13	\$ 32,285.60	\$ 212.74	\$ 212.74
Elderly	1	\$ 14,050.00	\$ 14,401.25	\$ 14,752.50	\$ 14,140.00	\$ 177.06	\$ 265.59
Elderly	1	\$ 14,148.00	\$ 14,501.70	\$ 14,855.40	\$ 14,148.00	\$ 34.90	\$ 52.35
Elderly	1	\$ 10,797.67	\$ 11,067.61	\$ 11,337.55	\$ 15,647.67	\$ 378.49	\$ 567.74
Elderly	1	\$ 15,216.00	\$ 15,596.40	\$ 15,976.80	\$ 30,769.00	\$ 240.43	\$ 360.65
Elderly	2	\$ 20,484.00	\$ 20,996.10	\$ 21,508.20	\$ 75,584.00	\$ 505.44	\$ 505.44
Elderly	1	\$ 20,024.40	\$ 20,525.01	\$ 21,025.62	\$ 44,474.40	\$ 312.39	\$ 312.39
Elderly	3	\$ 24,884.06	\$ 25,506.16	\$ 26,128.26	\$ 52,960.06	\$ -	\$ 313.76
Disabled	4	\$ 22,686.00	\$ 23,253.15	\$ 23,820.30	\$ 27,913.00	\$ -	\$ 218.01
Disabled	2	\$ 22,752.00	\$ 23,320.80	\$ 23,889.60	\$ 23,352.00	\$ -	\$ 280.41

2025 Current Participants

Total Net Worth		People
Average	\$ 29,816.24	Participants
Minimum	\$ 13,270.00	Residents
Maximum	\$ 75,584.00	
Current Exemption		
Average	\$ 256.05	
Minimum	\$ 34.90	
Maximum	\$ 505.44	
Total	\$ 6,657.23	

Potential Exemption	
Average	\$ 343.05
Minimum	\$ 52.35
Maximum	\$ 603.00
Total	\$ 9,948.31

2025 Denials

Qualify with Updated Plan