

RESUME

November 22, 2016

**PUBLIC HEARING TO CONSIDER A REAL ESTATE TAX EXEMPTION FOR
IMPROVEMENTS TO PROPERTY OWNED BY DISABLED VETERANS**

In 2011, in accordance with state law, the Board adopted an ordinance granting real estate tax relief for veterans with a 100% service-related disability and their surviving spouse, without regard to income or net worth. The 2016 General Assembly amended the existing tax exemption by adding to the exemption any improvements attached to the parcel upon which the residence is located.

ORDINANCE TO AMEND THE CODE OF THE COUNTY OF PRINCE GEORGE, VIRGINIA, 2005, AS AMENDED, BY AMENDING § 74-221.1 TO EXEMPT CERTAIN IMPROVEMENTS FROM REAL PROPERTY TAXES OF DISABLED VETERANS AND THEIR SURVIVING SPOUSES

BE IT ORDAINED by the Board of Supervisors of Prince George County:

(1) *That The Code of The County of Prince George, Virginia, 2005, as amended, is amended and re-codified by amending § 74-221.1, as follows:*

Sec. 74-221.1. Tax exemption for disabled veterans.

The real property, including the joint real property of husband and wife, of any veteran who has been rated by the U. S. Department of Veterans Affairs or its successor agency pursuant to federal law to have a 100 percent service-connected, permanent, and total disability, and who occupies the real estate as his principal place of residence shall be exempt from taxation without regard for total combined income or net worth for such principal residence and the land in an amount not to exceed five acres on which it is situated. A real property improvement other than a dwelling, attached to such five acres shall also be exempt from taxation so long as the principal use of the improvement is (i) to house or cover motor vehicles or household goods and personal effects and (ii) for other than a business purpose. The surviving spouse of a veteran eligible for the exemption set forth in this article shall also qualify for this exemption so long as the death of the veteran occurs on or after January 1, 2011, the surviving spouse does not remarry, and the surviving spouse continues to occupy the real property as his principal place of residence.

(2) *That this Ordinance shall be effective for tax years beginning on or after July 1, 2017.*

County of Prince George Board of Supervisors

Notice is hereby given to all interested persons that the Prince George County Board of Supervisors will hold a public hearing on Wednesday, November 22, 2016 beginning at 7:30 p.m. in the Board of Supervisors Meeting Room, Third Floor of the County Administration Building, 6602 Courts Drive, Prince George, Virginia, (located at the intersection of Laurel Springs Road and Courts Drive in the County Government Complex) pursuant to Title 15.2-1800, Code of Virginia (1950), as amended, to consider the following:

Ordinance To Amend The Code Of The County Of Prince George, Virginia, 2005, As Amended, By Amending § 74-221.1 To Exempt Certain Improvements From Real Property Taxes Of Disabled Veterans And Their Surviving Spouses

A copy of the proposed Ordinance is available for review in the Office of the County Administrator/Clerk to the Board of Supervisors, Third Floor, County Administration Building, 6602 Courts Drive, Prince George, Virginia, Monday through Friday from 8:30 a.m. until 5:00 p.m.; Tel. 722-8600. All interested persons shall be given an opportunity to be heard.

Percy C. Ashcraft
County Administrator

**County of Prince George
Board of Supervisors**

Notice is hereby given to all interested persons that the Prince George County Board of Supervisors will hold a public hearing on Tuesday, November 22, 2016 beginning at 7:30 p.m. in the Board of Supervisors Meeting Room, Third Floor of the County Administration Building, 6602 Courts Drive, Prince George, Virginia, (located at the intersection of Laurel Springs Road and Courts Drive in the County Government Complex) pursuant to Title 15.2-1800, Code of Virginia (1950), as amended, to consider the following:

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