

**BOARD OF SUPERVISORS  
COUNTY OF NEW KENT  
VIRGINIA**

**O-38-21**

At the regular work session of the Board of Supervisors of the County of New Kent, in the Boardroom of the County Administration Building in New Kent, Virginia, on the 13<sup>th</sup> day of December, 2021:

Present:	Vote:
John N. Lockwood	Aye
C. Thomas Tiller, Jr.	Aye
Patricia Paige	Aye
Ron Stiers	Aye
Thomas W. Evelyn	Aye

---

Motion was made by Ms. Paige, which carried 5:0, to adopt the following resolution:

**ORDINANCE AMENDING CHAPTER 66, ARTICLE II,  
SUBDIVISION II, EXEMPTIONS FOR ELDERLY,  
DISABLED AND SURVIVING SPOUSES OF CERTAIN PERSONS  
KILLED IN THE LINE OF DUTY**

**WHEREAS**, Section 58.1-3210 of the Code of Virginia authorizes localities to provide exemptions and deferrals of taxation from real estate for certain person at least 65 years of age or if has been found to be permanently and totally disabled as defined by the Code of Virginia; and

**WHEREAS**, The Chapter 66, Article II, Subdivision II of the New Kent County Code currently provides real estate tax exemptions for persons at least 65 years of age and persons that are permanently and totally disabled and qualifies based on their household income; and

**WHEREAS**, The New Kent County board of Supervisors has evaluated the existing exemption amounts in the New Kent County Code and desires to increase the amounts to bring them more in line with the current economy and cost of living; and

**NOW THEREFORE BE IT ORDAINED AND ENACTED**, by the New Kent County Board of Supervisors pursuant to the authority granted in the Code of Virginia, that Chapter 66, Article II, Subdivision II of the New Kent County Code be amended as follows:

*DIVISION 2. EXEMPTIONS AND DEFERRALS FOR ELDERLY,  
DISABLED, AND  
SURVIVING SPOUSES OF CERTAIN PERSONS KILLED IN THE LINE  
OF DUTY*

**Subdivision II. Exemptions for Elderly, Disabled and Surviving Spouses of  
Certain  
Persons Killed in the Line of Duty**

**Sec. 66-81. Intent of subdivision.**

The intent of this subdivision is to provide for the exemption from taxation of real estate owned by and occupied as the sole dwelling of a person not less than 65 years of age or a person determined to be permanently and totally disabled, subject to the restrictions and conditions contained in this subdivision and as authorized by Code of Virginia, § 58.1-3210 et seq.

(Code 1999, § 14-32; Ord. No. O-23-17, 11-15-2017)

**Sec. 66-82. Authorized; maximum amount.**

Persons who are at least 65 years of age or who are permanently and totally disabled and deemed to be bearing an extraordinary tax burden in relation to their income and financial worth may qualify for an exemption. Where the person or persons claiming exemption meets the criteria set forth in subsections (1) and (2) of this section, the tax exemption shall be as follows:

Income	Exemption
\$0.00—\$15,000.00	\$800.00 <b>\$1,600</b>
15,000.01—25,000.00	650.00 <b>1,300</b>
25,000.01—35,000.00	500.00 <b>1,000</b>
35,000.01—50,000.00	350.00 <b>500</b>

- (1) Total income: The total combined gross income received from all sources during the preceding calendar year by (1) the owners of the dwelling unit who use it as their principal residence is not greater than \$35,000.00, and (2) the total combined income received from all sources during the preceding calendar year by (i) owners of the dwelling who use it as their principal residence and (ii) owners' relatives who live in the dwelling, shall not exceed the greater of \$50,000.00, or the income limits based upon family size for the respective metropolitan statistical area, annually published by the Department of Housing and Urban Development for qualifying for federal housing assistance pursuant to § 235 of the National Housing Act (12 U.S.C. § 1715z). The following exclusions from income apply: (1) an amount of \$10,000.00 of income from all relatives living in the dwelling who are not the spouse of an owner; (2) an amount of \$10,000.00 of income for an owner who is permanently disabled; and (3) all of the income of a person who qualifies as a caretaker of the owner as set

forth in Code of Virginia § 58.1-3211.1(b). Income from all non-spouse relatives living in the household must qualify as set forth in Code of Virginia § 58.1-3211.1(a).

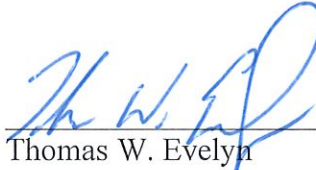
- (2) Financial worth: The net combined financial worth including the present value of all equitable interests as of December 31 of the immediately preceding calendar year, of the owners, and of any spouse of any owner, excluding the value of the dwelling and the land immediately surrounding the dwelling, not exceeding ten acres, upon which it is situated, shall not exceed \$150,000.00. For the purposes of this section, the term "dwelling" shall include mobile homes. The term "mobile homes" is deemed to be synonymous with "manufactured home" as that term is defined in Code of Virginia § 55-248.41. The value of furnishings, such as furniture, household appliances and other items typically used in a home shall also be excluded from the net combined financial worth of such owner.

(Code 1999, § 14-34; Ord. No. O-3-99, 5-10-1999; Ord. No. O-07-05, 4-11-2005; Ord. No. O-11-07, 4-23-2007; Ord. No. O-02-08, 4-14-2008; Ord. No. O-14-11, 11-9-2011; Ord. No. O-14-14, 12-8-2014; Ord. No. O-23-17, 11-15-2017; **Ord. No. O-38-21, 12-13-2021**)

Effective Date. This Ordinance shall be effective immediately.



Rodney A. Hathaway  
County Administrator



Thomas W. Evelyn  
Chairman