

Carroll County, VA  
Thursday, August 6, 2020

## Chapter 221. Taxation

### Article XV. Tax Exemption for Elderly and Disabled

#### § 221-85. Exemption procedure.

- A. Annually, and not later than May 1 of the taxable year, the person or persons claiming an exemption must file a real estate tax exemption affidavit with the Commissioner of Revenue.
- B. The affidavit shall set forth the facts supporting the claimed exemption in a manner prescribed by the Commissioner of Revenue and shall contain the information required by this article.
- C. If, after audit and investigation, the Commissioner of Revenue determines that the person or persons are qualified for exemption, he shall issue to the person a certificate which shall show the amount of the exemption from the claimant's real estate liability.
- D. 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 herein, or by any ordinance adopted hereafter, shall nullify any exemption for the then-current and the taxable year immediately following.

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#### § 221-84. Amount of exemption.

With respect to the elderly or disabled exemptions, the dwelling and up to one acre of land upon which the dwelling is situated, including the joint real property of husband and wife, shall be exempt from taxation, provided the amount of this exemption shall not exceed a reduction in taxation of such property in excess of \$250. Failure to pay the difference between the exemption and the full amount of taxes levied on the property for which the exemption is issued by December 5 of the year for which such exemption is issued shall constitute a forfeiture of the exemption. With respect to disabled veterans, the dwelling and up to one acre of land upon which the dwelling is situated shall be exempt without limitation.

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#### § 221-79. Exemption authorized; administration.

The Commissioner of Revenue shall, upon application made, within the limits as hereinafter provided and upon the terms and conditions hereinafter set out, order exemption of tax on real property owned by and occupied as the sole dwelling house of a person or persons not less than 65 years of age (elderly exemption) or a person or persons less than 65 years of age determined to be permanently and totally disabled as defined in this article (disabled exemption) or certain disabled veterans and their surviving spouses (disabled veteran exemption). The Commissioner shall adopt and promulgate such rules and regulations, not inconsistent with the provisions of this article, as deemed necessary for the effective administration of this article. The Commissioner shall make such inquiries of persons seeking an exemption under this article as may be reasonably necessary in determining the qualifications therefor. Such inquiries shall be answered under oath. The Commissioner may also require the production of certified tax returns to establish the income or financial worth of an applicant for tax relief under this article. The Commissioner shall indicate in the land books of the County the amount of tax exempted pursuant to the provisions of this article.

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### Article XV. Tax Exemption for Elderly and Disabled

#### § 221-82. Disabled veteran exemption.

[Amended 2-11-2019]

Pursuant to § 58.1-3219.5, Code of Virginia, the County hereby exempts from taxation the dwelling and up to one acre of land upon which the dwelling is situated, including the joint real property of husband and wife, of any veteran or their surviving spouse who has been rated by the United States Department of Veterans' Affairs or its successor agency pursuant to federal law to have a one-hundred-percent service-connected, permanent and total disability and who occupies the real property as his principal place of residence. This exemption applies to the surviving spouse's principal place of residence without any restriction on the spouse's moving to a different principal place of residence other than that shared with the veteran at the time of the veteran's death.