

# VIRGINIA ACTS OF ASSEMBLY -- 2019 SESSION

## CHAPTER 737

*An Act to amend and reenact § 58.1-3210 of the Code of Virginia, relating to real property tax exemption for the elderly and disabled; improvements to a dwelling.*

[S 1196]

Approved March 21, 2019

**Be it enacted by the General Assembly of Virginia:**

**1. That § 58.1-3210 of the Code of Virginia is amended and reenacted as follows:**

**§ 58.1-3210. Exemption or deferral of taxes on property of certain elderly and handicapped persons.**

A. The governing body of any county, city or town may, by ordinance, provide for the exemption from, deferral of, or a combination program of exemptions from and deferrals of taxation of real estate and manufactured homes as defined in § 36-85.3, or any portion thereof, and upon such conditions and in such amount as the ordinance may prescribe. Such real estate shall be owned by, and be occupied as the sole dwelling of anyone at least 65 years of age or if provided in the ordinance, anyone found to be permanently and totally disabled as defined in § 58.1-3217. Such ordinance may provide for the exemption from or deferral of that portion of the tax which represents the increase in tax liability since the year such taxpayer reached the age of 65 or became disabled, or the year such ordinance became effective, whichever is later. A dwelling jointly held by a husband and wife, with no other joint owners, may qualify if either spouse is 65 or over or is permanently and totally disabled, and the proration of the exemption or deferral under § 58.1-3211.1 shall not apply for such dwelling.

B. For purposes of this section, "eligible person" means a person who is at least age 65 or, if provided in the ordinance pursuant to subsection A, permanently and totally disabled. Under subsection A, real property owned and occupied as the sole dwelling of an eligible person includes real property (i) held by the eligible person 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 eligible person or the eligible person and his spouse hold the power of revocation, or (iii) held in an irrevocable trust under which an eligible person 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 "eligible person" does not include any interest held under a leasehold or term of years.

C. For purposes of this article, any reference to ~~real~~:

*"Dwelling" shall include an improvement to real estate exempt pursuant to this article and the land upon which such improvement is situated so long as the improvement is used principally for other than a business purpose and is used to house or cover any motor vehicle classified pursuant to subdivisions A 3 through 10 of § 58.1-3503; household goods classified pursuant to subdivision A 14 of § 58.1-3503; or household goods exempted from personal property tax pursuant to § 58.1-3504.*

*"Real estate" shall include manufactured homes.*