

2008 SESSION

INTRODUCED

082851201

SENATE BILL NO. 425

Offered January 9, 2008

Prefiled January 8, 2008

A *BILL to amend and reenact §§ 58.1-3210 and 58.1-3219 of the Code of Virginia, relating to certain exemptions from and deferrals of real property taxes.*

Patrons—Barker; Delegate: Nichols

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That §§ 58.1-3210 and 58.1-3219 of the Code of Virginia are 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 article, any reference to real estate shall include manufactured homes.

C. *The governing body of any county, city, or town may, by ordinance, require the person seeking an exemption from or deferral of taxation of real property (or a combination thereof) under this article to reasonably demonstrate that he has the right to be legally present in the United States in order to qualify for the exemption, deferral, or combination thereof.*

§ 58.1-3219. Deferral of portion of real estate tax increases.

Any county, city, or town may adopt, by ordinance, a deferral program for real estate taxes, in such amount as the ordinance may prescribe, subject to the limitations and conditions of this article. The local governing body shall adopt, by ordinance, the terms and conditions of the program and whether the deferral program shall apply only to real estate owned by and occupied as the sole dwelling of the taxpayer or whether the program shall apply to all property.

The governing body of the county, city, or town may, by ordinance, require the person seeking a deferral of real estate tax under this article to reasonably demonstrate that he has the right to be legally present in the United States in order to qualify for the deferral.

INTRODUCED

SB425