

**SURRY COUNTY BOARD OF SUPERVISORS
PUBLIC HEARING NOTICE
ELDERLY & DISABLED TAX RELIEF
FILING DEADLINES FOR ANNUAL RETURNS**

NOTICE is hereby given pursuant to Virginia Code § 15.2-1427 that the Surry County Board of Supervisors will hold a Public Hearing at 6:00 PM on Thursday, December 5, 2024, at the Surry County Government Center, 45 School Street, Surry, Virginia, to consider and intends to take action on, the adoption of amendments to Chapter 16, *Licenses, Taxation and Miscellaneous Regulations*, Article I, to add a Section 16-5 enumerating filing deadlines for annual returns to include, changing the statutory filing deadline for tangible personal property to March 1 instead of May 1 and Article II, to amend:

- (1) Section 16-55 pertaining to qualifications for tax relief for the elderly and disabled, to expand eligibility by (i) raising the combined income maximum from \$45,000 to \$55,000; (ii) increasing from the first \$6,500 to the first \$10,000 of the income of relatives living in the dwelling that is not included in reaching a total income for the dwelling; and (iii) escalating the net combined financial worth from the current not to exceed of \$125,000 to \$150,000; and
- (2) Section 16-56 (f) to increase from \$1,000 to \$1,500 the maximum exemption.

These changes shall become effective on January 1, 2025.

All interested parties may appear and present their views at the above time and place. If you require assistance or special accommodation to participate, please contact the Surry County Administrator's Office at (757) 294-5271 at least 72 hours before the hearing.

A full copy of the proposed Ordinance amendments may be obtained on the Surry County website at <https://www.surrycountyva.gov/413/Public-Notices>, or a copy of the information may be reviewed in the Office of the County Administrator, Surry County Government Center, 45 School Street, Surry, Virginia. Office hours are Monday through Friday from 9:00 am to 5:00 pm. The meeting will be held in-person and will be broadcast on the County website at: <https://www.surrycountyva.gov/387/Watch-A-Meeting>

**BY ORDER OF THE BOARD OF SUPERVISORS SURRY COUNTY, VIRGINIA
MELISSA ROLLINS, CLERK TO THE BOARD OF SUPERVISORS**

Sussex Surry Dispatch: 11/20/24; 11/27/24

ORDINANCE 2024 - __

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 16, ARTICLE I, TO ADD SECTION 16-5, FILING ANNUAL RETURNS OF PERSONAL PROPERTY AND ARTICLE II, DIVISION 2, SECTION 16-55, QUALIFICATIONS AND SECTION 16-56, APPLICATION.

BE IT ORDAINED, by the Board of Supervisors of Surry County, that Chapter 16, Licenses, Taxation and Miscellaneous Regulations is hereby amended and reordained by amending Article I, In General, and Article II, Exemptions from Real or Personal Property Taxes, Division 2, Exemptions for Elderly Persons and Persons with Disabilities, as follows:

§1. CHAPTER 16 – LICENSE, TAXATION AND MISCELLANEOUS REGULATIONS

ARTICLE I. – IN GENERAL

Sec. 16-1. Assessment of new buildings and computation of tax thereon; penalty accrual for nonpayment.

All new buildings in the county substantially completed or fit for use and occupancy prior to November 1 of the year of completion shall be assessed when substantially completed and fit for use and occupancy.

Sec. 16-2. Levied; amount; collection.

Pursuant to Code of Virginia, § 58.1-605, a county general retail sales tax at the rate of one percent, to provide revenue for the general fund of the county is levied. This tax shall be added to the rate of the state sales tax imposed by Code of Virginia § 58.1-603 and 58.1-604, and shall be subject to all the provisions of Code of Virginia, title 58.1, ch. 6 (Code of Virginia, § 58.1-600 et seq.) and the rules and regulations published with respect thereto.

Sec. 16.3. Imposed; amount.

Pursuant to the authority of Code of Virginia, § 58.1-814, there is imposed a recordation tax on each taxable instrument recorded in the county, in the amount of one-third of the amount of the state recordation tax collectible for the state on the first recordation of each taxable instrument in the county. This tax will be collected by the clerk of the circuit court for the county and paid monthly to the treasure of the county, pursuant to law.

Sec. 16-4. - Payment of Real Estate and Personal Property Taxes

- (a) For each taxable year, county taxes on (i) real estate, (ii) machinery and tools and (iii) business equipment shall be due and payable on or before December 5 of the taxable year.
- (b) Beginning in 2025, for each taxable year, county taxes on any other tangible personal property shall be due and payable on or before June 5 of the taxable year; except that, for the 2025 tax year only, this due date shall be extended to September 5, 2025.
- (c) If any such date shall fall on a day when the County's administrative offices are closed, all such taxes due on such date shall be due and payable on the first business day thereafter.
- (d) This section shall not be construed to prohibit the payment of the whole of any and all taxes levied against any taxpayer in one lump sum at any time during the taxable year, provided that any penalty and interest that may have accrued on the whole, or any part thereof, shall be paid at the same time.

Sec. 16-5. Filing annual returns of personal property.

Every taxpayer owning personal property or machinery and tools shall file a tax return annually that includes information required by the commissioner of the revenue. Annual tax returns on all taxable tangible personal property shall be due on or before March 1 of each year, except returns for tangible business personal property and taxable machinery and tools which shall be due on or before May 1 of each year.

Secs. 16.5 6 – 16-24. – Reserved.

ARTICLE II. – EXEMPTIONS FROM REAL OR PERSONAL PROPERTY TAX

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DIVISION 2. – EXEMPTIONS FOR ELDERLY PERSONS AND PERSONS WITH DISABILITIES

Sec. 16-54. Definitions.

The following words, terms and phrases, when used in this division, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Affidavit means the real estate tax exemption affidavit.

Dwelling means the fulltime residence of the person or persons claiming exemption.

Exemption means exemption from the real estate tax of the county, according to the provisions of this division.

Income means income from whatever source derived, including, but not limited to, Social Security payments, inheritance, gifts, gains from the sale or exchange of assets, proceeds of insurance, welfare receipts and benefits received from various pension plans.

Legal representative means guardian, committee, attorney-at-law, attorney-at-fact, or other lawfully designated personal representative.

Net combined financial worth means the fair market value of assets, tangible or intangible, legal or equitable, of the owner or owners, and the spouse of any owner, but excluding the value of the dwelling and the land, as provided in section 16-55(3).

Property means real or personal property.

Taxable year means the calendar year, from January 1 until December 31, for which exemption is claimed.

Sec. 16-55. Qualifications.

The qualifications for the exemption for this division are as follows:

- (1) Such exemption may be granted for any tax year following the date that the head of the household occupying such dwelling and owning title or partial title thereto reaches the age of 65 years old and, in addition;
- (2) The total combined income during the immediately preceding calendar year from all sources of the owners of the dwelling living therein does not exceed ~~\$45,000~~ \$55,000; provided that the first ~~\$6,500~~ \$10,000 of income of each relative, other than spouse, of the owner or owners, who is living in the dwelling, shall not be included in such total;
- (3) The net combined financial worth, including equitable interests, as of December 31 of the immediately preceding calendar year, of the owners, and of the spouse of any owner, excluding the value of the dwelling and the land not exceeding one acre upon which it is situated, does not exceed ~~\$125,000~~ \$150,000;
- (4) No applicant shall be entitled to exemption who is not a resident of the county;
- (5) Exemption shall also be granted to property owners less than 65 years of age who are permanently and totally disabled and who are otherwise eligible for relief.

Sec. 16-56. Application.

- (a) Any person or persons claiming such exemption or his legal representative shall file annually with the commissioner of revenue, on forms to be supplied by the commissioner of the revenue, an application or affidavit setting forth the names and ages of the related persons occupying such real estate; a statement that the total combined net worth, including equitable interests and the combined income from all sources, of the person or

persons as specified in section 16-55 does not exceed the limits prescribed in this division.

- (b) Such application shall be filed annually after January 1 of each year but before May 1 of the taxable year. The person claiming an exemption must file a real estate tax exemption affidavit with the commissioner of revenue.
- (c) The commissioner of revenue, where necessary, shall make further inquiry of persons seeking such exemption, requiring answers under oath, as may be reasonable to determine qualifications therefore as specified in the division. In addition, if required by the commissioner, certified tax returns and other similar documents shall be produced by the applicant to establish income and or financial worth.
- (d) If a determination is made by the commissioner that the applicant does not qualify, the applicant shall be so informed in writing and also advised that he may, within 30 days of receipt of said notice, request that his application, the commissioner's decision and all related papers be delivered forthwith to the county administrator for submission by the administrator to the board of supervisors. The application shall be reviewed by the board in the executive session at the next regular meeting of the board. After its receipt by the clerk of the board the applicant and/or the applicant's representative may appear and be heard. The board of supervisors shall affirm or reverse the determination of the commissioner and in open session enter an appropriate resolution in its minutes. A finding by the board shall be final in all respects.
- (e) If it is determined that the person is qualified for the exemption, the commissioner shall notify the person in writing of the amount of the exemption. If it is determined that the person is not eligible for the exemption, the commissioner shall notify the person in writing of the fact the exemption has been denied.
- (f) Where the person or persons claiming exemption conforms to the standards and does not exceed the limitations contained in this section, the tax exemption shall be 100% of real estate tax liability on the dwelling and up to 1 acre, limited to a maximum exemption of \$1,000 \$1,500.
- (g) 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 shall nullify and any exemption for the then current taxable year and the taxable year immediately following.
- (h) The application and all documents and records attached thereto and all the proceedings involved in the determination of eligibility shall be handled in a confidential manner by the officers and employees of the county.

§2. This ordinance shall be effective on January 1, 2025.

Secs. 16-57-16-85. Reserved.