

ORDINANCE OF THE BOARD OF SUPERVISORS OF PULASKI COUNTY, VIRGINIA EXEMPTING FROM REAL PROPERTY TAXES PROPERTY OF SURVIVING SPOUSES OF PERSONS KILLED IN THE LINE OF DUTY.

WHEREAS, the Board of Supervisors of Pulaski County (the "Board of Supervisors") acknowledges and honors the sacrifices made by the families of all first responders; and

WHEREAS, the Board of Supervisors recognizes that those families whose loved ones have died in the line of duty have made the ultimate sacrifice and desires to ease the burden of that sacrifice by all legal means available to the Board of Supervisors; and

WHEREAS, on November 8, 2016 the citizens of Virginia overwhelmingly passed a referendum amending the Virginia Constitution to allow for the exemption from real property taxes of certain property owned by surviving spouses of individuals killed in the line of duty (the "Referendum"); and

WHEREAS, the Virginia General Assembly, exercising the constitutional authority granted to it by the passage of the Referendum, enacted Virginia Code Section 58.1-3219.14, which authorizes localities to enact local ordinances granting the exemption authorized by the Referendum; and

WHEREAS, the Board of Supervisors desires to exercise the authority granted by Section 58.1-3219.14 and enact an ordinance providing for the exemption approved by the Referendum.

NOW THEREFORE BE IT ORDAINED by the Board of Supervisors of Pulaski County, Virginia that the following Ordinance is hereby enacted pursuant to Section 58.1-3219.14 of the Code of Virginia, 1950, as amended:

Section 1. – Definitions

(a) For the purposes of this Ordinance, the following words and phrases shall have the meanings respectively ascribed to them by this section.

- (1) *Average assessed value* means the average assessed value for all dwellings located within Pulaski County that are situated on property zoned as single-family residential.
- (2) *Covered person* means any person set forth in the definition of "deceased person" in Virginia Code § 9.1-400 whose beneficiary, as defined in Virginia Code § 9.1-400, is entitled to receive benefits under Virginia Code § 9.1-402, as determined by the Comptroller prior to July 1, 2017, or as determined by the Virginia Retirement System on and after July 1, 2017.

Section 2. – Authority

This Ordinance is enacted pursuant to authority granted to the County by §58.1-3219.14 of the Code of Virginia, 1950, as amended.

Section 2. – Exemption authorized; timing; refunds.

For tax years beginning on or after January 1, 2017, a surviving spouse of any covered person may apply for an exemption from the taxation of real estate eligible for such an exemption under this Ordinance. In order to qualify for such an exemption, the surviving spouse of any covered person must occupy the real property described in Section 3 of this Ordinance as their principal place of residence. If the covered person's death occurred on or prior to January 1, 2017, and the surviving spouse has a principal residence on January 1, 2017, eligible for the exemption under this Article, then the exemption for the surviving spouse shall begin on January 1, 2017. If the covered person's death occurs after January 1, 2017, and the surviving spouse has a principal residence eligible for exemption under this Ordinance on the date that such covered person dies, then the exemption for the surviving spouse shall begin on the date that such covered person dies. If the surviving spouse acquires the property after January 1, 2017, then the exemption shall begin on the date of acquisition, and the previous owner may be entitled to a refund for a pro rata portion of real property taxes paid pursuant to Virginia Code § 58.1-3360. Pulaski County shall not be liable for any interest on any refund due to the surviving spouse for taxes paid prior to the surviving spouse's filing of the affidavit required by Section 7 of this Ordinance.

Section 3. – Property entitled to exemption.

Those dwellings with assessed values in the most recently ended tax year that are not in excess of the average assessed value for such year shall qualify for a total exemption from real property taxes under this Ordinance. If the value of a dwelling is in excess of the average assessed value for such year, then only that portion of the assessed value in excess of the average assessed value shall be subject to real property taxes, and the portion of the assessed value that is not in excess of the average assessed value shall be exempt from real property taxes. Single-family homes, condominiums, town homes, manufactured homes as defined in § 46.2-100, whether or not the wheels and other equipment previously used for mobility have been removed, and other types of dwellings of surviving spouses, whether or not the land on which the single-family home, condominium, town home, manufactured home, or other type of dwelling of a surviving spouse is located is owned by someone other than the surviving spouse, that (i) meet this requirement and (ii) are occupied by such persons as their principal place of residence shall qualify for the real property tax exemption. If the land on which the single-family home, condominium, town home, manufactured home, or other type of dwelling is located is not owned by the surviving spouse, then the land is not exempt.

Section 4. – Effect of surviving spouse remarrying or moving to a new residence.

The surviving spouse shall qualify for the exemption so long as the surviving spouse does not remarry. The exemption applies without any restriction on the spouse's moving to a different principal place of residence.

Section 5. – Scope of exemption.

The exemption shall apply to real property taxes of (i) the qualifying dwelling, or that portion of the value of such dwelling and land that qualifies for the exemption pursuant to Section 3 of this Ordinance, and (ii) with the exception of land not owned by the surviving spouse, the land, not exceeding one acre, upon which it is situated. A real property improvement other than a dwelling, including the land upon which such improvement is situated, made to such one acre pursuant to this Section shall also be exempt from taxation so long as the principal use of the improvement is (a) to house or cover motor vehicles or household goods and personal effects as classified in subdivision A 14 of Virginia Code § 58.1-3503 and as listed in Virginia Code § 58.1-3504 and (b) for other than a business purpose.

Section 6. – Effect of different forms of ownership on exemption.

(a) For purposes of this exemption, real property of any surviving spouse of a covered person includes real property (i) held by a surviving spouse as a tenant for life, (ii) held in a revocable inter vivos trust over which the surviving spouse holds the power of revocation, or (iii) held in an irrevocable trust under which the surviving spouse possesses a life estate or enjoys a continuing right of use or support. Such real property does not include any interests held under a leasehold or term of years.

(b) In the event that (i) a surviving spouse is entitled to an exemption under this Ordinance by virtue of holding the property in any of the three ways set forth in Section 6(a) of this Ordinance, and (ii) one or more other persons have an ownership interest in the property that permits them to occupy the property, then the tax exemption for the property that otherwise would have been provided shall be prorated by multiplying the amount of the exemption by a fraction the numerator of which is 1 and the denominator of which equals the total number of people having an ownership interest that permits them to occupy the property.

(c) In the event that the surviving spouse's principal residence is jointly owned by two or more individuals including the surviving spouse, and no person is entitled to the exemption under this Article by virtue of holding the property in any of the three ways set forth in Section 6(a) of this Ordinance, then the exemption shall be prorated by multiplying the amount of the exemption by a fraction the numerator of which is the percentage of ownership interest in the dwelling held by the surviving spouse and the denominator of which is 100.

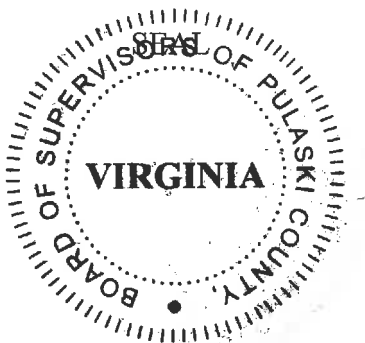
Section 7. - Application for exemption; notification of remarriage.

(a) The surviving spouse claiming the exemption under this Article shall file with the Pulaski County Commissioner of the Revenue (the "Commissioner"), on forms to be supplied by the County of Pulaski, an affidavit (i) setting forth the surviving spouse's name, (ii) indicating any other joint owners of the real property, (iii) certifying that the real property is occupied as the surviving spouse's principal place of residence, and (iv) including evidence of the determination of the Comptroller of the Virginia Retirement System pursuant to subsection A as specified in Section 58.1-3219.15 of the Code of Virginia, 1950, as amended. The surviving spouse shall also provide documentation that they are the surviving spouse of a covered person and of the date that the covered person died. The surviving spouse shall be required to refile the information required by this section only if the surviving spouse's principal place of residence changes.

(b) The surviving spouse shall promptly notify the Commissioner of Revenue of any remarriage.

This Ordinance shall take effect on April 26, 2021, the date of its adoption.

Member	Attendance	Vote
Joseph W. Guthrie, Chair	Present	Yes
Charles R. Bopp, Vice-Chair	Present	Yes
Dirk I. Compton	Present	Yes
John V. Travis	Present	Yes
Laura W. Walters	Present	Yes



Asley Edwards
Clerk