

**AN ORDINANCE AMENDING  
CARROLL COUNTY CODE SECTION  
221-80 CONCERNING FINANCIAL ELIGIBILITY FOR  
TAX EXEMPTIONS FOR QUALIFIED DISABLED OR ELDERLY PERSONS**

**WHEREAS**, pursuant to § 58.1-3212 of the Code of Virginia, 1950, as amended, the governing body of a county, city or town may establish annual income limitations and net financial worth limitations as a condition of eligibility for any real property tax exemption or deferral of tax created by such locality for the benefit of elderly and disabled persons; and,

**WHEREAS**, the County of Carroll has previously established real property tax exemptions for elderly and disabled persons, and has established annual income and net worth limitations as a condition of eligibility therefor; and,

**WHEREAS**, the Board recognizes that due to the passage of time and inflationary pressures, the financial eligibility criteria established for the County's elderly and disabled real property tax exemptions should be adjusted;

**WHEREAS**, after due notice and advertisement to the public, the Board has determined to amend § 221-80 of the Carroll County Code to expand the financial eligibility for elderly and disabled persons as provided herein.

**NOW, THEREFORE, BE IT ORDAINED** that § 221-80 of the Carroll County Code is hereby AMENDED to read as follows:

**§ 221-80. - Financial eligibility**

To be eligible for the elderly or disabled exemption as provided for in this article, the total combined income, during the immediately preceding calendar year, from all sources, of the owner and relatives of the owner living in the dwelling house on such property shall not exceed \$40,000.00, provided that the first \$6,000.00 of income of each relative, other than the spouse of the owner, who is living in the dwelling shall not be included in such total, and provided further the net combined financial worth of such persons, including equitable interests, as of the thirty-first day of December of the immediately preceding calendar year, excluding the value of the dwelling house and the land, not exceeding one (1) acre, upon which it is situated, shall not exceed \$125,000.00. A dwelling jointly held by a husband and wife may qualify for elderly or disabled exemption if either spouse is over 65 years of age or is disabled.

This Ordinance was duly adopted this 11<sup>th</sup> day of July, 2022

THIS ORDINANCE SHALL BE EFFECTIVE IMMEDIATELY.

**Member**

**Vote**

**Robbie McCraw**

Yes

**Rex Hill**

Yes

**Ronnie Collins**

Yes

**Jody Early**

Yes

**Tracy D. Moore**

Yes

**Joey Dickson**

Yes

  
Clerk