



COUNTY ADMINISTRATION BUILDING  
1 GOVERNMENT CENTER PLACE  
ABINGDON, VIRGINIA 24210

BOARD OF SUPERVISORS

RANDY L. PENNINGTON  
VICE-CHAIRMAN  
B-11 "JEFFERSON" ELECTION DISTRICT  
MIKE RUSH  
CHAIRMAN  
E-11 "TAYLOR" ELECTION DISTRICT  
PHILLIP B. MCCALL  
A-11 "HARRISON" ELECTION DISTRICT  
CHARLIE S. HARGIS JR.  
C-11 "MADISON" ELECTION DISTRICT  
C. WAYNE STEVENS JR.  
D-11 "MONROE" ELECTION DISTRICT  
SAUL A. HERNANDEZ  
F-11 "TYLER" ELECTION DISTRICT  
DWAYNE A. BALL  
G-11 "WILSON" ELECTION DISTRICT

March 4, 2025

At a meeting of the Washington County, Virginia Board of Supervisors held February 25, 2025, at 6:30 p.m., at the County Government Center Building in Abingdon, Virginia, the following were present:

**PRESENT**

Randy Pennington, Chairman  
Mike Rush, Vice-Chairman  
Phillip B. McCall  
Charlie Hargis  
Wayne Stevens  
Saul Hernandez  
Dwayne A. Ball  
Jason Berry, County Administrator  
Brandon Snodgrass, County Attorney  
Tammy Copenhaver, Director-Department of Budget and Finance  
Alicia Roland, Recording Clerk

**REPRESENTING**

B-11 "Jefferson" Election District  
E-11 "Taylor Election District  
A-11 "Harrison Election District  
C-11 "Madison" Election District  
D-11 "Monroe" Election District  
F-11 "Tyler" Election District  
G-11 "Wilson" Election District

At the aforementioned meeting, on motion of Mr. Phillip B. McCall second by Mr. Dwayne A. Ball, Ordinance Number 2025-01, was adopted, as follows:

**AN ORDINANCE TO AMEND CHAPTER 58, ARTICLE II, DIVISION 3, SUBDIVISION II, SECTION 58-85 OF THE CODE OF THE COUNTY OF WASHINGTON, VIRGINIA, TO UPDATE FINANCIAL ELIGIBILITY CRITERIA FOR THE PARTIAL EXEMPTION FROM TAXATION OF QUALIFYING ELDERLY AND HANDICAPPED PERSONS**

**WHEREAS**, Section 58.1-3210 of the Code of Virginia (1950, as amended) allows the local governing body, by ordinance, to provide for exemption of taxation of real estate and manufactured homes in such amount provided by Ordinance.

**WHEREAS**, the Washington County Code (2002, as amended), provides for such exemption, for which eligibility is determined based upon specific financial criteria; and

**WHEREAS**, such financial criteria require amendment from time to time to adjust for inflation, and the Commissioner of Revenue has recommended adjustment based on current economic conditions; and

**NOW, THEREFORE, BE IT ORDAINED**, by the Board of Supervisors of Washington County, Virginia, after notice as public hearing, as required by law, and finding it in the best interest of the public health, safety,

# COUNTY OF WASHINGTON, VIRGINIA

## BOARD OF SUPERVISORS

Page 2

and welfare, the Code of the County of Washington (2002) shall be amended as set forth below subject to the following terms and conditions:

1. That should any section of provision of this Ordinance be decided to be invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity or constitutionality of any other section or provision of this ordinance or the Washington County Code.
2. That the ordinance shall become effective immediately upon its enactment.
3. Chapter 58, Subsection 58-85 is amended, as set forth below; underline and italic indicate language to be added; strikethrough indicates language to be deleted:

### CHAPTER 58 TAXATION

#### Article II. Ad Valorem

#### Division 3. Real Property

#### Subdivision II. Exemption of Taxation of Certain Elderly and Handicapped Persons

#### Section 58-85. Amount of Exemption

The person qualifying for and claiming exemption shall be relieved of that portion of the real estate tax levied on the qualifying dwelling and land, not exceeding five acres, in the amount calculated in accordance with the following schedule: **TABLE INSET BELOW:**

If Income is:	And net worth is:	The percentage is:
<u><i>\$0.00 to \$25,625.00</i></u>	Under \$100,000.00	80%
<u><i>\$25,626.00 to \$30,750.00</i></u>	Under \$100,000.00	60%
<u><i>\$30,751.00 to \$38,950.00</i></u>	Under \$100,000.00	40%
<u><i>\$38,951.00 to \$45,100.00</i></u>	Under \$100,000.00	20%

If Income is:	And net worth is:	the percentage is:
<u><i>\$0.00 to \$25,000.00</i></u>	Under \$100,000.00	80%

# COUNTY OF WASHINGTON, VIRGINIA

## BOARD OF SUPERVISORS

Page 3

<del>\$25,001.00 to \$30,000.00</del>	Under \$100,000.00	60%
<del>\$30,001.00 to \$38,000.00</del>	Under \$100,000.00	40%
<del>\$38,001.00 to \$44,000.00</del>	Under \$100,000.00	20%

The Vote on the motion to adopt Ordinance 2025-01 was as follows: (7-0)

Mr. Pennington	Aye	Mr. Stevens	Aye	Mr. Ball	Aye
Mr. Rush	Aye	Mr. Hernandez	Aye		
Mr. Hargis	Aye	Mr. McCall	Aye		

I hereby certify that the foregoing is true and exact extract copy of the record of the motion and vote as I recorded for the Minutes of the Meeting of the Washington County Board of Supervisors held February 25, 2025.

County of Washington, Virginia

  
Jason Berry  
County Administrator

ATTEST:

  
Alicia Roland  
Recording Clerk