

AN ORDINANCE AMENDING THE ACCOMACK COUNTY CODE, CHAPTER 82 THEREOF, ENTITLED "TAXATION," SECTIONS 82-163 AND 82-164 THEREOF, TO EXPAND THE REAL ESTATE TAX EXEMPTION FOR SURVIVING SPOUSES OF MEMBERS OF THE U.S. ARMED FORCES KILLED IN ACTION TO SURVIVING SPOUSES OF MEMBERS OF THE U.S. ARMED FORCES WHO DIED IN THE LINE OF DUTY WITH A LINE OF DUTY DETERMINATION FROM THE U.S. DEPARTMENT OF DEFENSE, AS REQUIRED BY VIRGINIA LAW.

WHEREAS, pursuant to amendments to Section 6-A of Article X of the Constitution of Virginia and Section 58.1-3219.9 of the Code of Virginia, the existing exemption from real property tax for surviving spouses of members of the U.S. Armed Forces killed in action has been expanded to include spouses of members of the U.S. Armed Forces who died in the line of duty with a Line of Duty determination from the U.S. Department of Defense; and

WHEREAS, the Board of Supervisors for the County of Accomack held a public hearing on this proposed amendment on February 26, 2025; and

WHEREAS, the Board of Supervisors of the County of Accomack finds it to be in the best interest of the public to amend Chapter 82 of the Accomack County Code, entitled "Taxes," Sections 82-163 and 82-164 thereof, to reflect this change to state law.

NOW, THEREFORE, BE IT ORDAINED by the Board of Supervisors of the County of Accomack, that Chapter 82 of the Accomack County Code, entitled "Taxes," Section 82-163 and Section 82-164 thereof, be and is hereby, amended as follows:

CHAPTER 82 -TAXATION

ARTICLE III. - REAL PROPERTY TAXES

DIVISION 5. - EXEMPTION FOR DISABLED VETERANS AND THEIR SURVIVING SPOUSES AND FOR SURVIVING SPOUSES OF MEMBERS OF THE U.S. ARMED FORCES KILLED IN ACTION WHO DIED IN THE LINE OF DUTY WITH A LINE OF DUTY DETERMINATION FROM THE U.S. DEPARTMENT OF DEFENSE.

Sec. 82-163. - Real estate tax exemptions for surviving spouses of members of the U.S. Armed Forces who died in the line of duty with a line of duty determination from the U.S. Department of Defense.

(a) Pursuant to Section 6-A of Article X of the Constitution of Virginia and Section 58.1-3219.9 of the Code of Virginia, for tax years beginning after January 1, 2015, the General Assembly hereby exempts from real property tax the surviving spouse (i) of any member of the armed forces of the United States who was killed in action as determined by died in the line of duty with a Line of Duty

determination from the U.S. Department of Defense, provided that such spouse occupies the real property as his or her principal place of residence. The surviving spouse shall be entitled to a total exemption if the principal residence has an assessed value in the most recently ended tax year that is not in excess of the average assessed value for such year of a dwelling situated on property that is zoned as single family residential. If the value of a dwelling is in excess of the average assessed value, 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.

(b) The surviving spouse of a member of the armed forces killed in action who died in the line of duty with a Line of Duty determination from the U.S. Department of Defense shall qualify for the exemption so long as the surviving spouse (i) owns partial or complete title to the real property, including the property interests described in Code of Virginia § 58.1-3219.9; (ii) does not remarry, and (iii) continues to occupy the real property as his or her principal place of residence. For tax years beginning on and after January 1, 2019, the The exemption shall follow if the spouse moves to a different principal place of residence.

(c) Upon application, total or partial exemption from real estate taxation shall be granted for residential real estate, consisting of a single-family dwelling unit, and no more than one acre of land owned by and occupied as the principal place of residence of a surviving spouse of a member of the armed forces killed in action who died in the line of duty with a Line of Duty determination from the U.S. Department of Defense. For tax years beginning on or after January 1, 2017, a A real property improvement other than a dwelling, including the land upon which such improvement is situated shall also be exempt from taxation so long as the principal use of the improvement is (i) to house or cover motor vehicles or household goods and personal effects as classified in Code of Virginia § 58.1-3503(A)(14) and as listed in Code of Virginia § 58.1-3504, and (ii) for other than a business purpose.

(d) For purposes of the exemption, real property of any surviving spouse includes any single-family home, condominium, townhome, manufactured home, whether or not the wheels and other equipment previously used for mobility have been removed, or other type of dwelling unit designed for occupancy by a single family, whether or not the land on which the single-family home, condominium, townhome, manufactured home, or other type of dwelling is located is owned by someone other than the surviving spouse. The term does not include any interest held under a leasehold or term of years. If the land on which the single-family home, condominium, townhome, manufactured home, or other type of dwelling is located is not owned by the surviving spouse, then the land is not exempt.

(e) For purposes of this exemption, real property of any surviving spouse of a member of the armed forces killed in action who died in the line of duty with a Line of Duty determination from the U.S. Department of Defense 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. The term does not include any interest held under a leasehold or term of years.

(f) In the event that (i) a surviving spouse is entitled to an exemption under this section by virtue of holding the property in any of the three ways set forth in subsection (e) above, 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 that has 1 as a numerator and has as a denominator the total number of all people having an ownership interest that permits them to occupy the property.

(g) In the event that the principal residence is jointly owned by two or more individuals including the surviving spouse, and no person is entitled to the exemption under this section by virtue of holding the property in any of the three ways set forth in subsection (e) above, then the exemption shall be prorated by multiplying the amount of the exemption by a fraction that has as a numerator the percentage of ownership interest in the dwelling held by the surviving spouse, and as a denominator, 100 percent.

Sec. 82-164. - Application for exemption.

(a) The surviving spouse claiming the exemption under this ~~section~~ division shall file with the commissioner of the revenue, on forms to be supplied by the county, an affidavit or written statement (i) setting forth the surviving spouse's name, (ii) indicating any other joint owners of the real property, and (iii) certifying that the real property is occupied as the surviving spouse's principal place of residence. The surviving spouse shall also provide a Line of Duty determination documentation from the United States Department of Defense or its successor agency indicating the date that on which the member of the Armed Forces of the United States ~~was killed in action~~ died in the line of duty.

(b) 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.

(c) The surviving spouse shall promptly notify the commissioner of the revenue of any remarriage.


This ordinance shall be effective as of January 1, 2025.

VOTE:

AYES: 45
NAYS: 0
ABSENT: 4

Accomack County Board of Supervisors

By:


~~H. Jackie Phillips, Chairman~~
Robert Crockett, Interim Chairman
Dated: 2-26-25

I hereby certify that the foregoing is a true and correct copy of the Ordinance approved January 8, 2025, at a meeting of the Accomack County Board of Supervisors, Accomack County, Virginia.

A COPY TESTE:


Michael T. Mason, County Administrator/
Secretary to the Board