

**D. ORDINANCE AMENDMENT
TAX EXEMPTION FOR DISABLED VETERANS**OPENING STATEMENT

This public hearing is held pursuant to § 15.2-1427, Code of Virginia, 1950, as amended to receive public comment on an ordinance to enact Section 15-105 of the Southampton County Code relating to real estate tax exemption for disabled veterans. Senate Bill 987, signed into law by the Governor on April 6, requires localities to adopt a local ordinance implementing the tax exemption.

The ordinance exempts from local real estate taxation 100% of the value of the dwelling, and up to one acre of land upon which the dwelling is situated, owned by a veteran who has been rated by the U.S. Department of Veterans Affairs to have a 100% service-connected, permanent, and total disability, and who occupies the property as his or her principal residence.

The notice of this public hearing was published in the Tidewater News on May 8 and May 15, 2011 as required by law.

After conclusion of the public hearing, the Board of Supervisors will consider the comments offered this evening before considering adoption.

MOTION REQUIRED: If the Board is so inclined, a motion is required to adopt the attached ordinance.

AN ORDINANCE TO ENACT SECTION 15-105 OF THE SOUTHAMPTON
COUNTY CODE RELATING TO REAL ESTATE TAX
EXEMPTION FOR DISABLED VETERANS

BE IT ORDAINED by the Board of Supervisors of Southampton County, Virginia that the Southampton County Code be, and hereby is, amended by enacting Section 15-105 as written hereinbelow:

Sec. 15-105. Exemption from taxes on property for disabled veterans; application for exemption.

(a) Pursuant to § 58.1-3219.5 of the Code of Virginia, 1950, as amended, Southampton County hereby exempts from taxation the dwelling and up to one acre of land upon which the dwelling is situated, including the joint real property of husband and wife, of any veteran who has been rated by the U.S. Department of Veterans Affairs or its successor agency pursuant to federal law to have a 100 percent service-connected, permanent, and total disability, and who occupies the real property as his principal place of residence.

(b) The surviving spouse of a veteran eligible for the exemption set forth in this article shall also qualify for the exemption, so long as the death of the veteran occurs on or after January 1, 2011, the surviving spouse does not remarry, and the surviving spouse continues to occupy the real property as his principal place of residence.

(c) The veteran or surviving spouse claiming the exemption under this article shall file with the commissioner of the revenue of the county, on forms to be supplied by the county an affidavit or written statement (i) setting forth the name of the disabled veteran and the name of the spouse, if any, also occupying the real property, (ii) indicating whether the real property is jointly owned by a husband and wife, and (iii) certifying that the real property is occupied as the veteran's principal place of residence. The veteran shall also provide documentation from the U.S. Department of Veterans Affairs or its successor agency indicating that the veteran has a 100 percent service-connected, permanent, and total disability. The veteran shall be required to refile the information required by this section only if the veteran's principal place of residence changes. In the event of a surviving spouse of a veteran claiming the exemption, the surviving spouse shall also provide documentation that the veteran's death occurred on or after January 1, 2011.

This ordinance shall become effective as of January 1, 2011.

A copy teste: _____, Clerk
Southampton County Board of Supervisors
Adopted: May 23, 2011