

**ORDINANCE PROVIDING FOR THE AMENDMENT TO  
CHAPTER 3.7-12, EXEMPTIONS FOR ELDERLY AND DISABLED PERSONS**

**WHEREAS**, pursuant to Va. Code §58.1-3506.3, as amended, the Appomattox County Board of Supervisors deems those elderly persons or permanently and totally disabled persons who fall within the provisions of this article to be bearing an extraordinary tax burden on the real estate defined within this chapter in relation to their income and net worth; and

**WHEREAS**, at its meeting on February 22, 2022 the Board of Supervisors heard from the Commissioner of Revenue regarding the income threshold and net worth limits; and

**WHEREAS**, the Board of Supervisors did vote to hold a public hearing at its March 21, 2022 meeting to receive comments on amending the income threshold as presented by the Commissioner of Revenue; and

**WHEREAS**, it was determined that the income threshold should be increased from \$20,000 to \$35,000 as a way to assist more elderly and disabled persons in qualifying for tax relief, and;

**WHEREAS**, the Board of Supervisors advertised this Ordinance to be heard at its March 21, 2022 regular meeting.

**NOW, THEREFORE, BE IT ORDAINED** that the Appomattox County Board of Supervisors hereby approves amending the Appomattox County Code, Section 3.7-12, Exemption for certain real estate, subsection (A) 1, combined income, increasing from \$20,000 to \$35,000.