



Please publish the following public hearing notice in **THE FARMVILLE HERALD** on Wednesday, May 26, 2021 and Wednesday, June 2, 2021.



NOTICE OF PUBLIC HEARINGS

Due to the COVID-19 Emergency, the Prince Edward County Board of Supervisors is operating pursuant to and in compliance with the Board of Supervisors' "EMERGENCY CONTINUITY OF OPERATIONS ORDINANCE." While physical (in-person) access to public meetings is not permitted, the public may participate by calling: **1-844-890-7777, Access Code: 390313** (If busy, please call again.)

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The Board of Supervisors will hold PUBLIC HEARINGS on Tuesday, June 8, 2021 beginning at 7:30 p.m. in the Board of Supervisors Room located on the 3<sup>rd</sup> Floor of the Prince Edward County Courthouse, 111 N. South Street, Farmville, Virginia, to receive citizen input prior to considering the following:

1. In accordance with Section 33.2-331 of the *Code of Virginia*, a joint public hearing will be held for the purpose of receiving public comment on the proposed Secondary Six-Year Plan for Fiscal Years 2022-2027 in the County and on the Secondary System Construction Budget for Fiscal Year 2022. All projects in the Secondary Six-Year Plan that are eligible for federal funds will be included in the Statewide Transportation Improvement Program (STIP), which documents how Virginia will obligate federal transportation funds.
2. Amendments to the County's Transient Occupancy Tax Ordinance, including an increase from the current five percent to a proposed seven percent charge for the occupancy of any room or space occupied for fewer than 30 days. Revenues collected from the portion of the tax over two percent shall be used for promoting tourism travel or businesses that generate tourism or travel in the County. The revenue generated from up to 2% would go to the County General Fund. This tax will only apply to lodging outside the Town of Farmville.
3. Amendments to the County's Tax Relief for Elderly & Disabled Ordinance, to include Increasing the "home and one acre" value from \$100,000 to \$120,000 to coincide with the values represented in the recent re-assessment.

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Citizen input for Public Hearings at Board of Supervisors meetings will be received by Karin Everhart, Deputy Clerk to the Board of Supervisors, using one of the following methods:

1. **Written comments:** Please limit word count to no more than 500 words. Must be received by 2:00 p.m. the day of the meeting.
 - a. **Mailed:** Board of Supervisors, P.O. Box 382, Farmville, VA 23901.
 - b. **E-Mailed:** board@co.prince-edward.va.us
 - c. **County Dropbox:** Written comments may also be placed in the County "payment dropbox", located in courthouse parking lot by 2:00 p.m. the day of the meeting.
2. **Citizens may participate remotely during the meeting.** Using the meeting call-in information provided above, citizens may **phone-in to the meeting and provide comments during the Public Hearing portion of the agenda**; however, **citizens must pre-register** with the County Administrator's Office at 434-392-8837 by 2:00 p.m. the day of the meeting. Callers must be on the line and ready to speak when called upon by the Chair. Please state your name and district of residence. Based upon the # of pre-registered speakers, the Chair will determine the time allotted to each speaker.

A complete copy of the draft Six-Year Plan and the proposed Ordinance Amendments are available for public review in the office of the Prince Edward County Administrator, 111 N. South Street, 3rd Floor, Farmville, VA, or on the county website at www.co.prince-edward.va.us. It is the County's intent to comply with the Americans with Disabilities Act, should you have questions or require special accommodations, please contact the County Administrator's Office at 434-392-8837.

Chapter 70 – TAXATION

ARTICLE VII. - EXEMPTIONS

DIVISION 1. - REAL ESTATE EXEMPTION FOR ELDERLY AND PERMANENTLY DISABLED PERSONS

Sec. 70-203. - Specific requirements.

Exemption shall be granted to person subject to the following provisions:

- (1) The title to the property for which exemption is claimed is held, or partially held, on December 31, immediately preceding the taxable year by the person or persons claiming exemption.
- (2) The head of the household occupying the dwelling and owning title or partial title thereto is 65 years or older on December 31 of the year immediately preceding the taxable year. Such dwelling must be occupied as the sole dwelling of the person or persons claiming exemption.
- (3) The gross combined income of the owner during the year immediately preceding the taxable year shall be determined by the commissioner to be in an amount not to exceed \$22,000.00. Gross combined income shall include all income from all sources of the owner, spouse, and of the owner's relatives living in the dwelling for which exemption is claimed. For purposes of this article, the first \$6,500.00 of annual income of each of the owner's relatives living in the owner's dwelling shall be excluded in computing gross combined income.
- (4) The net combined financial worth of the owner as of December 31 of the year immediately preceding the taxable year shall be determined by the commissioner to be an amount not to exceed ~~\$100,000.00~~ **\$120,000.00**. Net combined financial worth shall include the value of all assets, including equitable interest, of the owner and the spouse of any owner, excluding the fair market value of the dwelling and the land, not exceeding one acre, upon which the owner's dwelling is situated, not to exceed \$150,000.00, and for which exception is claimed.
- (5) The fact that persons who are otherwise qualified for tax exemption are residing in hospitals, nursing homes, convalescent homes, or other facilities for physical or mental care for extended periods of time shall not be construed to mean that the real estate for which the tax exemption is sought does not continue to be the sole dwelling of such persons during extended periods of

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other residence, so long as the real estate is not used by or leased to others for consideration.

- (6) The exemption shall be allowed for any year following the date that the qualified owner occupying the dwelling and owning title or partial title to the property reaches the age of 65 years, or for any year following the date the disability occurred.
- (7) Changes in respect to income, financial worth, ownership of property, or other factors occurring during the taxable year for which the affidavit is filed and having the effect of exceeding, or violating the limitations and conditions provided in this article for the exemption from taxation, shall nullify any exemption or deferral for the then current taxable year and the taxable year immediately following.
- (8) A certification is required by the Social Security Administration, the Veteran's Administration, or the Railroad Retirement Board, or if the person is not eligible for certification by any of those agencies, the sworn affidavit of two medical doctors licensed to practice in this commonwealth to the effect that the person is permanently and totally disabled. If the doctor's affidavit is used, the affidavit of at least one of the doctors must be based upon a physical examination by the doctor. The affidavit of one of the doctors may be based upon medical information contained in the records of the civil service commission which is relevant to the standards for determining permanent and total disability as defined in this article.
- (9) If there is a change of ownership of the property from a qualified owner to a spouse who is less than 65 years of age or who is not permanently and totally disabled, and when that change of ownership has resulted solely from the death of his or her qualified spouse, the change shall result in a prorated exemption for the then current taxable year. The prorated exemption shall be determined by multiplying the amount of the exemption by a fraction which numerator is the number of complete months of the year that such property was eligible for the exemption, and whose denominator is the number 12.
- (10) The commissioner of revenue is designated to administer this exemption. Persons who claim this exemption shall annually report the following information on forms provided by the commissioner of revenue.
 - a. The name of the qualified owner.
 - b. The spouse of the qualified owner who resides at the dwelling for which the exemption is claimed.

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- c. The names of the related persons occupying the dwelling for which the exemption is claimed.
- d. The total combined net worth, including equitable interests of the persons specified in sections (a), (b), and (c) of this subsection of this article.
- e. The combined income from all sources of the persons specified in sections (a), (b), and (c) of this subsection of this article.
- f. The applicant shall provide the required certification or affidavits to be used in the determination of the applicant's status as being permanently and totally disabled.
- g. The applicant shall provide some reliable proof of age if the exemption claim is based upon the owner being not less than 65 years of age. The applicant for the exception shall be required to produce a copy of the most recent Federal Income tax return to establish the incomes. A detailed financial statement may be required to establish financial worth.