



Public Hearing:  
Consideration of Ordinance 14-06 –  
Amendment to the Hanover County  
Code, Chapter 22, “Taxation”

*T. Scott Harris*

*Hanover County Commissioner of  
the Revenue*

# Ordinance 14-06 – Amendment to the Hanover County Code, Chapter 22, “Taxation”

*The 2014 General Assembly approved changes :*

- *§58.1-3210 – Tax relief for the Elderly and Permanently Disabled*
  - *Clarified that properties held by trusts, in which the eligible person has revocation rights, are eligible*
  - *Excludes income of relatives and non-relatives living in the home and acting as caregivers from being included in income calculation to determine eligibility of the applicant (Section 22-19 Hanover Code)*

# Ordinance 14-06 – Amendment to the Hanover County Code, Chapter 22, “Taxation”

- *§58.1-3660 and 58.1-3661 – Exemption for solar energy equipment, facilities, or devices*
  - *Exempts from real and personal property tax business-owned or business operated solar energy equipment, facilities, or devices that collect, generate, transfer, or store thermal or electric energy (Section 22-28 Hanover County Code)*

# Ordinance 14-06 – Amendment to the Hanover County Code, Chapter 22, “Taxation”

- *§58.1-3606 – Real and Personal Property Tax; Exemption for Religious Bodies*
  - *Clarifies the meaning of real property used exclusively for religious worship in determining the real property tax exemption for religious bodies*
  - *Specifies that property used for outdoor worship, ancillary and accessory purposes as allowed under, local zoning ordinance, the dominant purpose of which is to support or augment the principle religious worship use (Section 22-53 Hanover County Code)*

# Ordinance 14-06 – Amendment to the Hanover County Code, Chapter 22, “Taxation”

- *§58.1-3504 – Exemption for Household Goods*  
*Provides that the personal property tax exemption for household good includes property primarily used for household purposes, including electronic devices such as cell phones, tablets and personal computers (Section 22-48 Hanover Code)*

# Ordinance 14-06 – Amendment to the Hanover County Code, Chapter 22, “Taxation”

- *§46.2-632 and 46.2-653 – Requirements for titling homes, conversion to real property*
  - *Provides requirements and procedures for converting manufactured homes from personal property to real property*
    - *Wheel and other mobility equipment removal*
    - *Permanent attachment to real estate owned by manufactured home owner*
    - *Sworn affidavit by property owner to DMV certifying removal of mobility equipment*
    - *Surrender of title to DMV*
    - *Provides mechanism to revert home back to personal property classification (Section 22-47 Hanover Code)*

**Public Hearing**  
**Consideration of Ordinance**  
**14-06**



# Ordinance 14-06 – Amendment to the Hanover County Code, Chapter 22, “Taxation”

## *Requested Action*

*Motion to approve Ordinance 14-06, Hanover County Code, amendment to conform to statutory changes enacted by the 2014 General Assembly*