

ORD-3601

1 AN ORDINANCE TO AMEND SECTION 35-42
2 OF THE CITY CODE PERTAINING TO TAX
3 EXEMPTION PROGRAMS ADMINISTERED
4 BY THE COMMISSIONER OF THE REVENUE
5

6 SECTION AMENDED: § 35-42
7

8 BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF VIRGINIA BEACH,
9 VIRGINIA:

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11 That Section 35-42 of the City Code is hereby amended and reordained to read as
12 follows:
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14 **Sec. 35-42. – Administration of tax exemption program for disabled veterans,
15 surviving spouses of servicemembers killed in action, and surviving spouses of
16 certain first responders killed in the line of duty; application of exemption
17 programs to special service districts.**
18

19 (a) The disabled veteran real property tax exemption, surviving spouse of
20 servicemembers killed in action, and surviving spouse of certain first responders
21 killed in the line of duty programs shall be administered by the commissioner of
22 the revenue. The commissioner of the revenue shall administer these is programs
23 in accordance with the Virginia Constitution and the Virginia Code.
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25 (b) For the programs described in subsection (a), the exemption or partial exemption
26 authorized by the General Assembly shall extend in the same manner to any
27 additional levies imposed by special service districts.

Adopted by the City Council of the City of Virginia Beach, Virginia, on this 17th day
of September, 2019.