



Office of the Town Manager
Frank Cassidy

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STAFF REPORT

Council Meeting Date:	May 13, 2025
Agenda Title:	An Ordinance to Amend Chapter 15, Article IV, Real Estate Tax Relief for the Elderly
Requested Action:	Consider the proposed ordinance for adoption
Department / Agency Lead:	Department of Finance and Procurement
Staff Lead:	Stephanie Miller, Director of Finance

EXECUTIVE SUMMARY

The Fauquier County Commissioner of the Revenue serves as the assessor for real estate and personal property located in the town of Warrenton. The Commissioner administers a program to provide tax exemptions for real estate and personal property owned by persons who are 65 years of age or older, or permanently and totally disabled.

BACKGROUND

Chapter 15, Article IV of the Town Code currently provides a provision for real estate tax relief for the elderly and disabled. The Town's intention is to mirror the provisions of the County Code to allow for approved County tax relief exemptions to flow through to the individual's Town tax liability. The Town Code section varies from the County's Code in the following ways (variances highlighted in yellow):

1. Sec. 15-67. - Eligibility for exemption.

Request to update acreage to match the County Code.

The County's code provides that any person sixty-five (65) years of age or older on December 31 of the year immediately preceding the taxable year who owns or partially owns a dwelling as the sole dwelling of that person, or who is sixty-five (65) years of age and resides in a hospital, nursing home, convalescent home or other facility for physical or mental care for extended periods of time, provided such residence is not used or leased to others for consideration or who is determined to be permanently and totally disabled as defined herein, shall be eligible for and may apply for an exemption of real estate taxes on such dwelling and land, in an amount not to exceed **five (5) acres** on which it is situated.

The Town's code currently provides that the exemption may be applied for land not to exceed one (1) acre. The proposed ordinance will update this section of the Town code from one (1) acre to five (5) acres.

2. Sec. 15-67. - Eligibility for exemption.

Request to update income limitation to match the County code.

The County's code provides that the total combined income during the immediately preceding calendar year from all sources of the owners of the dwelling living therein and of the owners' relatives living in the dwelling does not exceed **seventy-two thousand dollars (\$72,000.00)**, the first ten thousand dollars (\$10,000.00) of the income of each relative, other than spouse, of the owner or owners, who is living in the dwelling shall not be included in such total.

Where the County code specifies a limitation of \$72,000, the Town's code provides for an income limitation of \$58,000. The proposed ordinance will update this section of the Town code from \$58,000 to \$72,000.

3. New Section 15-69. Application for personal property exemption.

Request to add provision for personal property exemption.

The County's code section extends the application for tax relief to personal property in addition to real estate. The Town has followed these exemptions to date, but the Town's code provision does not specify that it extends to personal property. This update will align the Town Code to the Commissioner's program requirements.

Other minor aspects of the code section have been updated or reformatted, including amending the title of the code section, but do not substantially alter any provisions of the code. Attached to the agenda item are a marked-up version of the current code and a final version with the proposed amendments.

STAFF RECOMMENDATION

Staff recommend approval of the attached ordinance to update Chapter 15, Article IV of the Town Code to align to the Commissioner's tax relief program.

Service Level/Collaborative Impact

The proposed ordinance will ensure that the Town's Code for tax relief for elderly and totally and permanently disabled persons aligns with the program requirements of the Fauquier County Commissioner of the Revenue.

Policy Direction/Warrenton Plan 2040

n/a

Fiscal Impact

There is no fiscal impact as these updates align our Code to the requirements of the program that the Town already honors in practice.

Legal Impact

n/a

ATTACHMENTS

1. Ordinance 2025-03, An Ordinance to Amend Chapter 15, Article IV – Real Estate Tax Relief for the Elderly of the Town of Warrenton Code of Ordinances
2. ARTICLE_IV.___REAL_ESTATE_TAX_RELIEF_FOR_THE_ELDERLY with markup
3. ARTICLE_IV.___REAL_ESTATE_AND_PERSONAL_PROPERTY_TAX_RELIEF_FOR_ELDERLY_AND_DISABLED_PERSONS_final