

amount by which such taxpayer's federal adjusted gross income exceeds twelve thousand dollars. In no event shall the credit allowed hereunder exceed the total amount of tax liability of such taxpayer. No taxpayer who claims the credit under this section shall be permitted to subtract any amount under the provisions of subsection (c)(3)(A) of § 58-151.013.

2. That this act shall be effective for taxable years beginning on and after January one, nineteen hundred seventy-six.

CHAPTER 782

HOUSE JOINT RESOLUTION NO. 10

An Act proposing amendments to Sections 1, 2, 4, 5 and 8 of Article II, Section 12 of Article VI and Section 6 of Article X of the Constitution of Virginia, relating to qualification and registration of voters and candidates, limitations on judicial appointments of officials and property exempt from State and local taxation.

Agreed to by the House of Delegates, February 12, 1976

Agreed to by the Senate, March 9, 1976

WHEREAS, proposed amendments to the Constitution of Virginia, hereinafter set forth, were agreed to by a majority of the members elected to each of the two houses of the General Assembly at the session of nineteen hundred seventy-five and referred to this, the next regular session held after the general election of members of the House of Delegates, as required by the Constitution of Virginia; now, therefore, be it

RESOLVED by the House of Delegates, the Senate concurring, a majority of the members elected to each house agreeing, That the following amendments to the Constitution of Virginia be, and the same hereby are, proposed in conformity with the provisions of Section 1 of Article XII of the Constitution of Virginia; namely:

Amend Sections 1, 2, 4, 5 and 8 of Article II, Section 12 of Article VI and Section 6 of Article X of the Constitution of Virginia as follows:

ARTICLE II

Franchise and Officers

Section 1. Qualifications of voters.

In elections by the people, the qualifications of voters shall be as follows: Each voter shall be a citizen of the United States, shall be eighteen years of age, shall fulfill the residence requirements set forth in this section, and shall be registered to vote pursuant to this article. No person who has been convicted of a felony shall be qualified to vote unless his civil rights have been restored by the Governor or other appropriate authority. As prescribed by law, no person adjudicated to be mentally incompetent shall be qualified to vote until his competency has been reestablished.

The residence requirements shall be that each voter shall ~~have been~~ be a resident of the Commonwealth ~~for six months~~ and of the precinct where he votes ~~for thirty days~~. A person who is qualified to vote except for having moved his residence from one precinct to another ~~fewer than thirty days prior to an election~~ may in the following

November general election and in any ~~such~~-intervening election vote in the precinct from which he has moved. Residence, for all purposes of qualification to vote, requires both domicile and a place of abode. The General Assembly may provide, in elections for President and Vice-President of the United States, ~~a residence requirement of less than six months and~~ alternatives to registration for new residents of the Commonwealth.

Any person who will be qualified with respect to age to vote at the next general election shall be permitted to register in advance and also to vote in any intervening primary or special election.

Section 2. Registration of voters.

The General Assembly shall provide by law for the registration of all persons otherwise qualified to vote who have met the residence requirements contained in this article, and shall ensure that the opportunity to register is made available. Registrations accomplished prior to the effective date of this section shall be effective hereunder. The registration records shall not be closed to new or transferred registrations more than thirty days before the election in which they are to be used.

Applications to register shall require the applicant to provide under oath the following information on a standard form: full name, including the maiden name of a woman, if married; age; date and place of birth; marital status; occupation; social security number, if any; whether the applicant is presently a United States citizen; address and place of abode and ~~length~~-date of residence in the ~~Commonwealth and in the~~ precinct; place ~~and time~~ of any previous registrations to vote; and whether the applicant has ever been adjudicated to be mentally incompetent or convicted of a felony, and if so, under what circumstances the applicant's right to vote has been restored. Except as otherwise provided in this Constitution, all applications to register shall be completed in person before the registrar and by or at the direction of the applicant and signed by the applicant, unless physically disabled. No fee shall be charged to the applicant incident to an application to register.

Nothing in this article shall preclude the General Assembly from requiring as a prerequisite to registration to vote the ability of the applicant to read and complete in his own handwriting the application to register.

Section 4. Powers and duties of General Assembly.

The General Assembly shall establish a uniform system for permanent registration of voters pursuant to this Constitution, including provisions for appeal by any person denied registration, correction of illegal or fraudulent registrations, proper transfer of all registered voters, and cancellation of registrations in other jurisdictions of persons who apply to register to vote in the Commonwealth. The General Assembly shall provide for maintenance of accurate and current registration records and shall provide for cancellation of the registration of any voter who has not voted at least once during four consecutive calendar years.

The General Assembly may provide for registration and voting by absentee application and ballot for members of the Armed Forces of the United States in active service, *persons residing temporarily outside of the United States by virtue of their employment*, and their spouses and dependents residing with such persons, who are otherwise qualified to vote, and may provide for voting by absentee ballot for other qualified voters.

The General Assembly shall provide for the nomination of candidates, shall regulate the time, place, manner, conduct, and

administration of primary, general, and special elections, and shall have power to make any other law regulating elections not inconsistent with this Constitution.

Section 5. Qualifications to hold elective office.

The only qualification to hold any office of the Commonwealth or of its governmental units, elective by the people, shall be that a person must have been a resident of the Commonwealth for one year *next preceding his election* and be qualified to vote for that office, except as otherwise provided in this Constitution, and except that:

(a) the General Assembly may impose more restrictive geographical residence requirements for election of its members, and may permit other governing bodies in the Commonwealth to impose more restrictive geographical residence requirements for election to such governing bodies, but no such requirements shall impair equal representation of the persons entitled to vote;

(b) the General Assembly may provide that residence in a local governmental unit is not required for election to designate elective offices in local governments, other than membership in the local governing body; and

(c) nothing in this Constitution shall limit the power of the General Assembly to prevent conflict of interests, dual officeholding, or other incompatible activities by elective or appointive officials of the Commonwealth or of any political subdivision.

Section 8. Electoral boards; registrars and officers of election.

There shall be in each county and city an electoral board composed of three members, selected as provided by law. In the appointment of the electoral boards, representation, as far as practicable, shall be given to each of the two political parties which, at the general election next preceding their appointment, cast the highest and the next highest number of votes. The present members of such boards shall continue in office until the expiration of their respective terms; thereafter their successors shall be appointed for the term of three years. Any vacancy occurring in any board shall be filled by the same authority for the unexpired term.

Each electoral board shall appoint the officers and registrars of election for its county or city. In appointing such officers of election, representation, as far as practicable, shall be given to each of the two political parties which, at the general election next preceding their appointment, cast the highest and next highest number of votes.

No person, nor the deputy of any person, who is employed by or holds any office or post of profit or emolument, or who holds any elective office of profit or trust, under the governments of the United States, the Commonwealth, or any county, city, or town, shall be appointed a member of the electoral board or *general registrar or officer of election*.

ARTICLE VI.

Section 12. Limitation; judicial appointment.

No judge shall be granted the power to make any appointment of any local governmental official elected by the voters except to fill a vacancy in office pending the next ensuing general election or, if the vacancy occurs within one hundred twenty days prior to such election, pending the second ensuing general election, *unless such election falls within sixty days of the end of the term of the office to be filled.*

ARTICLE X.

Section 6. Exempt property.

(a) Except as otherwise provided in this Constitution, the

following property and no other shall be exempt from taxation, State and local, including inheritance taxes:

(1) Property owned directly or indirectly by the Commonwealth or any political subdivision thereof, and obligations of the Commonwealth or any political subdivision thereof exempt by law.

(2) Real estate and personal property owned and exclusively occupied or used by churches or religious bodies for religious worship or for the residences of their ministers.

(3) Private or public burying grounds or cemeteries, provided the same are not operated for profit.

(4) Property owned by public libraries or by institutions of learning not conducted for profit, so long as such property is primarily used for literary, scientific, or educational purposes or purposes incidental thereto. This provision may also apply to leasehold interests in such property as may be provided by general law.

(5) Intangible personal property, or any class or classes thereof, as may be exempted in whole or in part by general law.

(6) Property used by its owner for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes, as may be provided by classification or designation by a three-fourths vote of the members elected to each house of the General Assembly and subject to such restrictions and conditions as may be prescribed.

(7) *Land subject to a perpetual easement permitting inundation by water as may be exempted in whole or in part by general law.*

(b) The General Assembly may by general law authorize the governing body of any county, city, town, or regional government to provide for the exemption from local real property taxation, or a portion thereof, within such restrictions and upon such conditions as may be prescribed, of real estate owned by, and occupied as the sole dwelling of, persons not less than sixty-five years of age or *persons permanently and totally disabled as established by general law* who are deemed by the General Assembly to be bearing an extraordinary tax burden on said real estate in relation to their income and financial worth.

(c) Except as to property of the Commonwealth, the General Assembly by general law may restrict or condition, in whole or in part, but not extend, any or all of the above exemptions.

(d) The General Assembly may define as a separate subject of taxation any property, including real or personal property, equipment, facilities, or devices, used primarily for the purpose of abating or preventing pollution of the atmosphere or waters of the Commonwealth *or for the purpose of transferring or storing solar energy*, and by general law may allow the governing body of any county, city, town, or regional government to exempt or partially exempt such property from taxation, or by general law may directly exempt or partially exempt such property from taxation.

(e) The General Assembly may define as a separate subject of taxation household goods ~~and~~, personal effects *and tangible farm property and products*, and by general law may allow the governing body of any county, city, town, or regional government to exempt or partially exempt such property from taxation, or by general law may directly exempt or partially exempt such property from taxation.

(f) Exemptions of property from taxation as established or authorized hereby shall be strictly construed; provided, however, that all property exempt from taxation on the effective date of this section shall continue to be exempt until otherwise provided by the

