

TAX EXEMPTION ORDINANCE

AN ORDINANCE TO PROVIDE FOR THE EXEMPTION FROM TAXATION OF CERTAIN REAL ESTATE IN JAMES CITY COUNTY, VIRGINIA. THIS ORDINANCE SHALL BE KNOWN AND MAY BE CITED AS "THE REAL ESTATE TAX EXEMPTION ORDINANCE OF JAMES CITY COUNTY, VIRGINIA."

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF JAMES CITY COUNTY, VIRGINIA, PURSUANT TO SECTION 504, ARTICLE 1, CHAPTER 12, TITLE 15.1, AND SECTION 760.1, ARTICLE 1, CHAPTER 15, TITLE 58, CODE OF VIRGINIA OF 1950, AS AMENDED, AS FOLLOWS:

ARTICLE 1

Tax Exempted

1-1 Real Estate, or any portion thereof, owned by, and occupied as the sole dwelling of a person or persons not less than sixty-five years of age shall be exempt from real estate taxes in the amounts as set forth elsewhere in this ordinance.

ARTICLE 2  
Qualifications

- 2-1 Such exemption may be granted for any year following the date that the head of the household occupying such dwelling and owning title or partial title thereto reaches the age of sixty-five years and in addition:
- 2-1-1 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 \$7,500.00, provided that the first fifteen hundred dollars of 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.
- 2-1-2 The net combined financial worth, including equitable interests, as of the thirty-first day of December of the immediately preceding calendar year, of the owners, and of the spouse of any owner, excluding the value of the dwelling and the land, not exceeding one acre, upon which it is situated does not exceed \$20,000.00.

ARTICLE 3  
Amount Exempt

3-1 Any person or persons qualifying for such exemption shall be exempt in certain amounts from taxation of Real Estate based on income as follows; however, in no case shall the total annual exemption exceed \$300.00.

<u>TOTAL COMBINED INCOME</u>	<u>PERCENTAGE EXEMPTION OF TAX</u>
Less than <u>\$5,000.00</u>	<u>100%</u>
<u>\$5,000</u> to <u>\$6,249.99</u>	<u>80%</u>
<u>\$6,250</u> to <u>\$7,500.00</u>	<u>60%</u>

## ARTICLE 4

### Application

- 4-1 Any person or persons claiming such exemption, shall file annually with the Commissioner of Revenue of James City County, on forms to be supplied by the County, an affidavit setting forth the names of the related persons occupying such Real Estate; that the total combined net worth, including equitable interests and the combined income from all sources, of the person or persons as specified in Article 2 does not exceed the limits perscribed in this ordinance.
- 4-2 Such affidavit shall be filed on or after the first day of February, but no later than the first day of May of each year in which an exemption is sought.
- 4-3 The Commissioner of Revenue shall also make such further inquiry of persons seeking such exemption, requiring answers under oath, as may be reasonable necessary to determine qualifications therefor as specified in this ordinance. In addition, certified tax returns shall be produced by the applicant to establish income or financial worth.
- 4-4 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 herein shall nullify any exemption for the then current taxable year and the taxable year immediately following.

ARTICLE 5  
Severability

5-1      Should any article, section, subsection, paragraph, clause or other provision of this ordinance be decided by the Courts to be unconstitutional or invalid, such decision shall not affect the validity of the ordinance as a whole, or any part thereof other than the part so held to be unconstitutional or invalid.

ARTICLE 6  
Conflicting Ordinance

6-1 All conflicting ordinances or parts thereof which are inconsistent with the provisions of this ordinance are hereby repealed.

SECTION 7  
Effective Date

7-1 The effective date of this ordinance shall be from and after its passage and legal application, and its provisions shall be in force thereafter, save those provisions which may, from time to time, be amended or repealed.

Adopted by the Board of Supervisors of James City County on March 12, 1973.