

AN ORDINANCE TO AMEND AND REORDAIN THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA BY AMENDING CHAPTER 18, TAXATION, ARTICLE II, EXEMPTION OF CERTAIN PERSONS FROM REAL ESTATE TAXES.

NOW THEREFORE BE IT ORDAINED by the Board of Supervisors that the Code of the County of James City, Article II, Exemptions of Certain Persons From Real Estate Taxes, be and the same is, hereby, amended and reordained by amending Article II to read as follows:

CHAPTER 18

TAXATION

ARTICLE II

EXEMPTIONS OF CERTAIN PERSONS FROM REAL ESTATE TAXES

Section 18-8. Age limit.

Real estate, or any portion thereof, owned by and occupied as the sole dwelling of a person or persons not less than sixty-five (65) years of age or a person who is determined to be permanently and totally disabled as provided herein shall be exempt from real estate taxes in the amounts as set forth elsewhere in this article.

Section 18-9. Definitions.

The following words and phrases when used in this article shall, for the purposes of this article, have the following respective meanings, except where the context clearly indicates a different meaning:

Income: The term "income" as used herein means income from whatever source derived, including, but not limited to, social security payments, inheritance, gifts, gains from the sale or exchange of assets, proceeds of insurance, welfare receipts and benefits under the state supplemental retirement system.

Net combined financial worth: The term "net combined financial worth" means the fair market value of all assets, tangible or intangible, legal or equitable, of the owner or owners, and the spouse of any owner, less the liabilities of such person or persons, but excluding the value of the dwelling and the land, as provided in Section 18-10 hereof. Such term includes, but is not limited to, the cash surrender value of any life insurance policy owned by such person or persons.

Permanently and totally disabled: A persons shall be deemed "permanently and totally disabled" if he is so certified as required in Section 18-12 and is found by the Commissioner of Revenue to be unable to engage in any substantial gainful activity

by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.

Section 18-10. Qualifications for exemption.

Such exemption may be granted for any year following the date that the head of the household and/or his or her spouse occupying such dwelling, to include permanently-sited mobile homes, as defined in Section 58-76.1 Reference: Code of Virginia, 1950, as amended, and owning title or partial title thereto, reaches the age of sixty-five (65) and in addition:

- (a) 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 thirteen thousand, five hundred dollars (\$13,500.00); provided, that the first four thousand dollars (\$4,000.00) of income of each relative, other than the spouse, of the owner or owners, who is living in the dwelling shall not be included in such total.
- (b) 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 forty-five thousand dollars (\$45,000.00).

Section 18-11. Amount of exemption.

Any person or persons qualifying under Section 18-10 shall be exempt from real estate taxes; provided, however, that no such exemption shall exceed three hundred fifty dollars (\$350.00).

Section 18-12. Application.

Any person or persons claiming such exemption shall file annually with the Commissioner of Revenue of the county, on forms to be supplied by the county, an affidavit setting forth the names of the related persons occupying such real estate; provided, that the total combined net worth, including equitable interests and the combined income from all sources, of the person or persons as specified in Section 18-10 does not exceed the limits prescribed in this article.

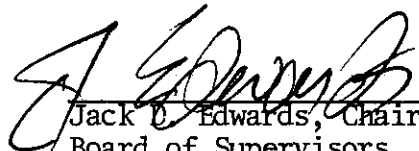
If such person is under sixty-five (65) years of age, such form shall be attached thereto a certification by the social security administration, Veterans Administration, or Railroad Retirement Board, or if such person is not eligible for social security, a sworn affidavit by two (2) medical doctors licensed to practice medicine in the Commonwealth, to the effect that such person is permanently and totally disabled, as defined in Section 18-9, and that at least one of the medical doctors has physically examined the applicant.

Such affidavit shall be filed on or after the first day of February, but not later than the first day of May of each year in which an exemption is sought except that the Commissioner of Revenue is authorized to accept affidavits until the first day of June for first-time applicants or in the case of hardships.

The Commissioner of Revenue shall also make such further inquiry of persons seeking such exemption, requiring answers under oath, as may be reasonably necessary to determine qualifications therefor as specified in this article. In addition, certified tax returns shall be produced by the applicant to establish income or financial worth.

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. A qualified applicant shall not be deemed to have violated any limitation or condition if said applicant is confined to a nursing home or hospital and the property is not used by or leased to others for consideration.

This ordinance shall be in full force and effect from the date of its adoption.



Jack D. Edwards, Chairman
Board of Supervisors

ATTEST:



James B. Oliver, Jr.
Clerk to the Board

Adopted by the Board of Supervisors, James City County, Virginia, this 27th day of April, 1981.