

DEC 10 1996

ORDINANCE NO. 107A-19

BOARD OF SUPERVISORS
JAMES CITY COUNTY
VIRGINIA

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 18, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE II, EXEMPTION OF CERTAIN PERSONS FROM REAL ESTATE TAXES, SECTION 18-10, QUALIFICATIONS FOR EXEMPTION; SECTION 18-11, AMOUNT OF EXEMPTION; AND SECTION 18-12, APPLICATION.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 18, Taxation is hereby amended and reordained by amending Section 18-10, Qualifications for exemption; Section 18-11, Amount of exemption; and Section 18-12, Application.

Chapter 18. Taxation

Article II. Exemption of Certain Persons

From Real Estate Taxes

Sec. 18-10. Qualifications for exemption.

Such exemption may be granted for any year following date that the head of the household and/or his or her spouse occupying such dwelling, to include permanently sited mobile or manufactured homes, as defined in Section 36-85.3 Code of Virginia, 1950, and owning title or partial title thereto, ~~becomes permanently and totally disabled or~~ 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 ~~eighteen thousand five hundred dollars (\$18,500.00)~~ ~~\$22,500.00~~; provided, that the

first ~~four thousand dollars (\$4,000.00)~~ \$6,500.00 of income of each relative, other than spouse, or the owner or owners who is living in the dwelling shall not be included in such total: ~~and~~

- (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 ~~fifty thousand dollars (\$50,000.00)~~ \$75,000.00.

State law reference: Va. Code Section 58.1-3210 et. seq.

Sec. 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 four hundred dollars (\$400.00); in an amount not to exceed the annual real estate tax rate multiplied by the first \$65,000.00 of assessed real estate value.~~

Sec. 18-12. Application.

Any person or persons claiming such exemption shall file annually with the commissioner of the 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.

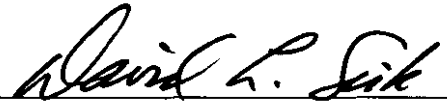
If such person is under ~~sixty-five (65)~~ years of age, such form shall have attached thereto a certification by the ~~Veterans Administration, Social Security Administration, the Department of Veterans Affairs,~~ or Railroad Retirement Board, or, if such person is not eligible for certification by any of these agencies, a sworn affidavit by two (2) medical doctors licensed to practice medicine in the commonwealth ~~or are military officers on active duty who practice medicine with the United States Armed Forces,~~ 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 January, but not later than the first day of May of each year in which an exemption is sought except that the commissioner of ~~the~~ 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 ~~the~~ revenue shall also make any other reasonably necessary 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 ~~sells the property in question for its fair market value, dies during the tax year or~~ is confined to a nursing home or hospital and the property is not used by or leased to others for consideration.

State law reference-Similar provisions, Code of Va., § 58.1-3213.



David L. Sisk
Chairman, Board of Supervisors

ATTEST:



Sanford B. Wanner
Clerk to the Board

<u>SUPERVISOR</u>	<u>VOTE</u>
TAYLOR	AYE
MAGOON	AYE
DEPUE	ABSENT
EDWARDS	AYE
SISK	AYE

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of
December, 1996.