

ADOPTED

FEB 27 2001

ORDINANCE NO. 107A-37

BOARD OF SUPERVISORS
JAMES CITY COUNTY
VIRGINIA

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 20, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE II, EXEMPTION OF CERTAIN PERSONS FROM REAL ESTATE TAXES, SECTION 20-10, QUALIFICATIONS FOR EXEMPTIONS.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 20, Taxation, is hereby amended and reordained by amending Article II, Exemption of Certain Persons from Real Estate Taxes, Section 24-10, Qualifications for exemption.

Chapter 20. Taxation

Article II. Exemption of Certain Persons from Real Estate Taxes

Sec. 20-10. Qualifications for exemption.

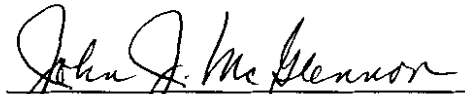
Such exemption may be granted for any year following the date that the head of the household and/or his or her spouse occupying such dwelling, to include permanently sited mobile or manufactured homes, as defined in section 36-85.3 Code of Virginia, 1950, and owning title or partial title thereto, becomes permanently and totally disabled or reaches the age of 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 ~~\$22,500.00~~ \$30,000.00, provided, that the first \$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 ~~\$75,000.00~~ \$100,000.00.

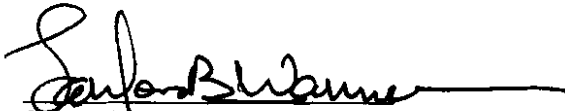
State law reference-Similar provisions, Code of Va. § 58.1-3210 et. seq.

This ordinance shall become effective July 1, 2001.



John J. McGlennon
Chairman, Board of Supervisors

ATTEST:



Sanford B. Wanner
Clerk to the Board

<u>SUPERVISOR</u>	<u>VOTE</u>
HARRISON	AYE
KENNEDY	AYE
NERVITT	AYE
GOODSON	ABSENT
MCGLENNON	AYE

Adopted by the Board of Supervisors of James City County, Virginia, this 27th day of February, 2001.