

ADOPTED

AUG 9 2011

ORDINANCE NO. 107A-61

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 20-9, DEFINITIONS, AND SECTION 20-10, QUALIFICATIONS FOR EXEMPTION.

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 Section 20-9, Definitions, and Section 20-10, Qualifications for exemption.

#### Chapter 20. Taxation

#### Article II. Exemption of Certain Persons from Real Estate Taxes.

#### Section 20-9. 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.~~ *shall include only those sources of gross income that are subject to tax under federal income tax laws, regulations, rules, or policies.*

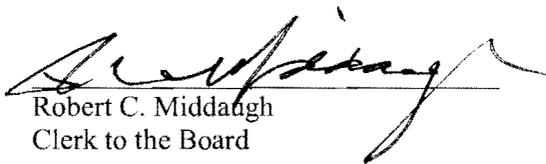
*Net combined financial worth.* The term "net combined financial worth" means the fair market value of all assets, tangible or intangible, legal or equitable, *as of December 31 of the immediately preceding calendar year*, for the owner or owners, and the spouse of any owner, less the liabilities of such person or persons, but excluding the value of the dwelling and the land, as provided in section 20-10 hereof. Such term includes, but is not limited to, the cash surrender value of any life insurance owned by such person or persons.

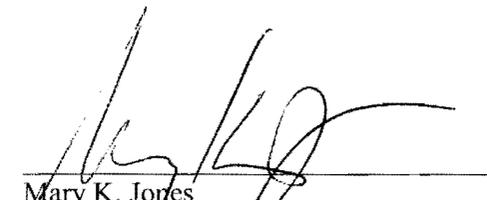
**Section 20-10. Qualifications for exemption.**

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, *as amended*, 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~~ *as of December 31 of the* immediately preceding calendar year, *without regard to whether a tax return is actually filed*, from all sources of the owners of the dwelling living therein and of the owners' relatives *and non-relatives* living in the dwelling *except for bona fide tenants or bona fide paid care givers of the owners* does not exceed \$45,000.00; ~~provided, that the first \$6,500.00 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;~~ 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 ten acres, upon which it is situated does not exceed \$200,000.00.

ATTEST:

  
Robert C. Middaugh  
Clerk to the Board

  
Mary K. Jones  
Chairman, Board of Supervisors

<u>SUPERVISORS</u>	<u>VOTE</u>
KENNEDY	AYE
GOODSON	AYE
MCGLENNON	AYE
ICENHOUR	AYE
JONES	AYE

Adopted by the Board of Supervisors of James City County, Virginia, this 9th day of August, 2011.