

ADOPTED

JUN 12 2012

Board of Supervisors
James City County, VA

ORDINANCE NO. 107A-62

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 EXEMPTION, AND SECTION 20-12, APPLICATION.

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 20-10, Qualifications for exemptions; and Section 20-12, Application.

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 *fiscal* 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 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; and
- (b) The net combined financial worth, including equitable interests, as of December 31 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.

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

Sec. 20-12. 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 20-10 does not exceed the limits prescribed in this article.

If such person is under 65 years of age, such form shall have attached thereto a certification by the 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 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 20-9, and that at least one of the medical doctors has physically examined the applicant.

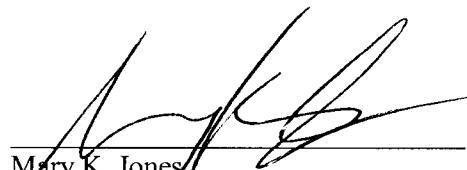
Such affidavit shall be *annually* filed on or after the first day of January, but not later than the first day of June of ~~each~~ *the fiscal year immediately preceding the fiscal year* for which an exemption is sought except that the commissioner of the revenue is authorized to accept affidavits until the last 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 therefore 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~~ *fiscal* year for which the ~~affidavit is filed~~ *exemption is sought* and having the effect of exceeding or violating the limitations and conditions provided herein shall nullify any exemption for ~~the then-current taxable~~ *that fiscal* year and the ~~taxable~~ *fiscal* 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~~ *fiscal* 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.



Mary K. Jones
Chairman, Board of Supervisors

ATTEST:



Robert C. Middaugh
Clerk to the Board

<u>SUPERVISOR</u>	<u>VOTE</u>
MCGLENNON	AYE
ICENHOUR	AYE
KALE	AYE
KENNEDY	AYE
JONES	AYE

Adopted by the Board of Supervisors of James City County, Virginia, this 12th day of June, 2012.