

ORDINANCE NO. \_\_\_\_\_

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, SECTION 20-11, AMOUNT OF 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 exemption, Section 20-11, Amount of exemption; 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 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 ~~\$30,000.00~~ ~~\$35,000.00~~; provided, that the first \$6,500.00 of income of each relative, other than spouse, ~~or~~ ~~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 ~~one acre~~ ~~ten acres~~, upon which it is situated does not exceed ~~\$100,000.00~~ ~~\$200,000.00~~.

**Sec. 20-11. Amount of exemption.**

Any person or persons qualifying under section 20-10 shall be exempt from real estate taxes in an amount not to exceed the annual real estate tax rate multiplied by the first ~~\$80,000.00~~ ~~\$100,000.00~~ of assessed real estate value.

**Sec. 20-12. Application.**

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

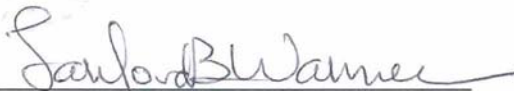
This Ordinance shall become effective on January 1, 2006.



Jay T. Harrison, Sr.  
Vice Chairman, Board of Supervisors

<u>SUPERVISOR</u>	<u>VOTE</u>
HARRISON	AYE
GOODSON	AYE
MCGLENNON	AYE
BRADSHAW	AYE
BROWN	ABSENT

ATTEST:



Sanford B. Wanner  
Clerk to the Board

Adopted by the Board of Supervisors of James City County, Virginia, on this 22nd day of November, 2005.

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