

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; AND SECTION 20-11, AMOUNT OF 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 Article II, Exemption of Certain Persons from Real Estate Taxes, Section 20-10, Qualifications for exemption; and Section 20-11, Amount of 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 ~~\$40,000.00~~ \$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.

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

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 ~~\$110,000.00~~ **\$120,000.00** of assessed real estate value.

Bruce C. Goodson
Chairman, Board of Supervisors

ATTEST:

Sanford B. Wanner
Clerk to the Board

Adopted by the Board of Supervisors of James City County, Virginia, this 28th day of October, 2008.

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