

**BOARD OF SUPERVISORS  
COUNTY OF NEW KENT  
VIRGINIA**

**O-02-08**

At the regular meeting of the Board of Supervisors of the County of New Kent in the Boardroom of the Administration Building in New Kent, Virginia, on the 14<sup>th</sup> day of April, 2008:

Present:	Vote:
W. R. Davis, Jr.	Aye
Thomas W. Evelyn	Aye
David M. Sparks	Aye
Stran L. Trout	Aye
James H. Burrell	Aye

Motion was made by Mr. Sparks, which carried 5:0, to adopt the following ordinance:

**AN ORDINANCE AMENDING  
CHAPTER 66, TAXATION, ARTICLE II, PROPERTY TAXES, DIVISION 2,  
EXEMPTIONS AND DEFERRALS FOR ELDERLY AND DISABLED**

WHEREAS, the Commissioner of Revenue has reported to the Board of Supervisors that certain individuals in the County are not availing themselves of the Tax Exemptions authorized by the Virginia Code and the County Code; and

WHEREAS, the Commissioner of Revenue has reported to the Board of Supervisors that the current provisions of the County Code for exemption and deferral of taxes for the elderly and disabled may be expanded; and

WHEREAS, the Board of Supervisors wishes to provide adequate tax relief to the elderly and disabled within New Kent County; and

WHEREAS, the Board of Supervisors scheduled and conducted a formal and duly advertised public hearing on 14 April 2008, and carefully considered the public comment received; and

WHEREAS, the Board of Supervisors finds that an adjustment to the qualifications for tax relief is required for the efficient and equitable operation of the exemption program;

NOW THEREFORE BE IT ORDAINED this, the 14<sup>th</sup> day of April 2008, by the New Kent County Board of Supervisors that this section of Chapter 66 of the New Kent County Code be amended and readopted by deleting the stricken words and inserting the underlined words shown below:

**"Sec. 66-82. Authorized; maximum amount.**

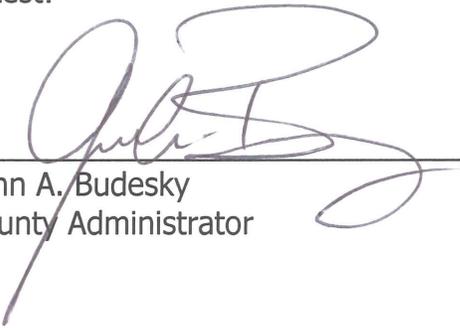
Persons who are at least 65 years of age or who are permanently and totally disabled are deemed to be bearing an extraordinary tax burden in relation to their income and financial worth. Such property owners shall qualify for an exemption from the full amount of the real estate taxes assessed against their dwelling in an amount not to exceed \$500.00 if they meet the following criteria:

(1) Total income: the total combined gross income received from all sources during the preceding calendar year by (1) the owners of the dwelling unit who use it as their principal residence is not greater than ~~\$25,000.00~~ \$35,000.00 and (2) the total combined income received from all sources during the preceding calendar year by (i) owners of the dwelling who use it as their principal residence and (ii) owners' relatives who live in the dwelling, shall not exceed the greater of \$50,000, or the income limits based upon family size for the respective metropolitan statistical area, annually published by the Department of Housing and Urban Development for qualifying for federal housing assistance pursuant to § 235 of the National Housing Act (12 U.S.C. § 1715z). ~~the combined income of the owners and the owners' relatives who live in the dwelling unit is not greater than \$35,000.00.~~ The following exclusions from income apply: (1) an amount of \$10,000.00 of income from all relatives living in the dwelling who are not the spouse of an owner; (2) an amount of \$10,000.00 of income for an owner who is permanently disabled; and (3) all of the income of a person who qualifies as a caretaker of the owner as set forth in Code of Virginia § 58.1-3211.1(b). Income from all non-spouse relatives living in the household must qualify as set forth in Code of Virginia § 58.1-3211.1(a).

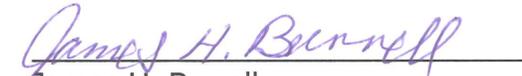
(2) Financial worth: the net combined financial worth including the present value of all equitable interests as of December 31 of the immediately preceding calendar year, of the owners, and of any spouse of any owner, excluding the value of the dwelling and the land immediately surrounding the dwelling, not exceeding ten acres, upon which it is situated, shall not exceed ~~\$50,000.00~~ \$75,000.00. For the purposes of this section, the term "dwelling" shall include mobile homes. The term "mobile homes" is deemed to be synonymous with "manufactured home" as that term is defined in Code of Virginia § 55-248.41. The value of furnishings, such as furniture, household appliances and other items typically used in a home shall also be excluded from the net combined financial worth of such owner."

This ordinance shall be effective immediately.

Attest:



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John A. Budesky  
County Administrator



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James H. Burrell  
Chairman