

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

O-11-07

At a 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 23rd day of April, 2007:

Present:	Vote:
W. R. Davis, Jr.	Aye
Mark E. Hill	Aye
David M. Sparks	Aye
James H. Burrell	Aye
Stran L. Trout	Aye

Motion was made by Mr. Burrell, 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 23 April 2007, 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 23rd day of April 2007, by the New Kent County Board of Supervisors that Chapter 66 of the New Kent County Code be amended 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 and

(2) 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 Section 58.1-3211.1(a) of the Code of Virginia.

(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. 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 Section 55-248.41 of the Code of Virginia. 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."

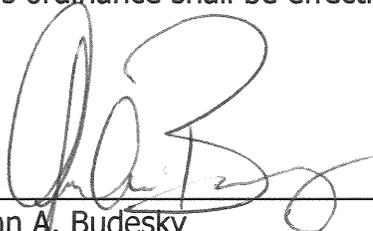
"Sec. 66-85. Claimant's affidavit and certificate of disability; commissioner of the revenue's certification to treasurer.

(a) The persons claiming exemption shall file annually, with the commissioner of the revenue, a tax exemption affidavit. Such affidavit shall be filed after January 1 and not later than May 1 of each year, except that the commissioner of the revenue may accept the first such affidavit on or before May 31 or the first day thereafter which is not a Saturday, Sunday or legal holiday, and may accept within such time the affidavit for any year filed by a person who

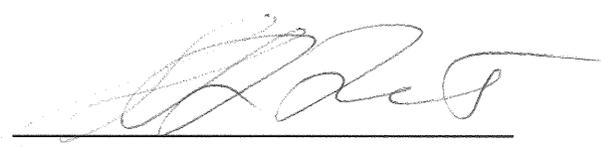
he finds was prevented by genuine hardship from making such filing on or before May 1 of that year. In any year in which the eligibility requirements contained in section 66-82 are amended, such affidavit shall be filed not later than July 1 of that year. In lieu of the annual filing of such an affidavit, the person having filed an initial affidavit shall only be required to refile such an affidavit every three years, if during each of the two intervening years the taxpayer files a certification on a form provided by the county certifying that no information contained on the last preceding affidavit has changed to violate the limitations and conditions set out in this subdivision.

(b) If such person is under 65 years of age, such affidavit shall have attached thereto a certification by the Social Security Administration, the Department of Veterans Affairs or the Railroad Retirement Board, or if such person is not eligible for certification by any of these agencies, a sworn affidavit by two medical doctors who are either 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 the person is permanently and totally disabled, as defined in section 66-61; however, a certification pursuant to 42 USC 423(d) by the Social Security Administration so long as the person remains eligible for such social security benefits shall be deemed to satisfy such definition in section 66-61. The affidavit of at least one of the doctors shall be based upon a physical examination of the person by such doctor. The affidavit of one of the doctors may be based upon medical information contained in the records of the Civil Service Commission which is relevant to the standards for determining permanent and total disability as defined in section 66-61."

This ordinance shall be effective immediately.



John A. Budesky
County Administrator



Stran L. Trout
Chairman