

AN ORDINANCE TO PROVIDE FOR THE EXEMPTION  
FROM TAXATION OF CERTAIN REAL ESTATE IN MIDDLESEX  
COUNTY, VIRGINIA, OWNED AND OCCUPIED BY ELDERLY  
PERSONS OR TOTALLY DISABLED PERSONS.

BE IT ORDAINED by the Board of Supervisors of Middlesex County, Virginia, pursuant to Sections 15.2-1427 and 58.1-3210 of the Code of Virginia of 1950 and 1984, as amended, as follows:

## **ARTICLE 1: GENERAL PROVISIONS**

**1-1** This ordinance shall be known and may be cited as the Middlesex County Property Tax Exemption Ordinance.

## **ARTICLE 2: TAX EXEMPTED**

**2-1** Real estate, or any portion thereof, owned by, and occupied as the sole dwelling of a person or persons not less than sixty-five (65) years of age or a person who is determined to be permanently and totally disabled as provided herein shall be exempt from real estate taxes in the amounts as set forth elsewhere in this Article.

## **ARTICLE 3: DEFINITIONS**

**3-1** The following words and phrases used shall, for the purposes of this ordinance, have the following meanings, except where the context clearly indicates a different meaning:

**3-1-1 INCOME:** Income from whatever source derived, including but not limited to, social security payments, inheritance, gifts, gains from the sale or exchange of assets, proceeds of insurance, welfare receipts and benefits under the Virginia Supplemental Retirement System.

**3-1-2 NET COMBINED FINANCIAL WORTH:** The fair market value of all assets, tangible or intangible, legal or equitable, of the owner or owners, and the spouse of any owner, less the liabilities of such person or persons, but excluding the value of the dwelling and one (1) acre of the land, as provided in Section 4-1-3 of this ordinance.

**3-1-3 PERMANENTLY AND TOTALLY DISABLED:** A person shall be deemed permanently and totally disable if he is so certified as required in **♣58.1-3213-D** of the Code of Virginia.

**3-1-4 AFFIDAVIT:** The Real Estate Tax Exemption Affidavit.

**3-1-5 COUNTY:** Middlesex County, Virginia.

**3-1-6 COMMISSIONER OF REVENUE:** The Commissioner of the Revenue of Middlesex County, Virginia, or his duly authorized deputies or agent.

**3-1-7 DWELLING:** The full-time residence, including manufactured homes as defined in §36-85.3, of the person or persons claiming exemption.

**3-1-8 EXEMPTION:** Exemption from the real estate tax of the County of Middlesex, according to the provisions of this ordinance.

**3-1-9 PROPERTY:** Real property, manufactured housing and one car or pick up.

**3-1-10 TAXABLE YEAR:** The calendar year, from January 1 until December 31, for which exemption is claimed.

## **ARTICLE 4: QUALIFICATION FOR EXEMPTION**

**4-1** Such elderly or disable exemptions may be granted for any tax year following the date that the head of the household and/or his or her spouse occupying such dwelling and owning title or partial title thereto reaches the age of sixty-five (65) years and in addition:

**4-1-1** If such person is under sixty-five (65) years of age, such form shall have attached thereto a certification by the Veterans Administration, Social Security Administration, Railroad Retirement Board, or, if such person is not eligible for certification by any of these agencies, a sworn affidavit by two (2) medical doctors licensed to practice medicine in the Commonwealth, to the effect that such person is permanently and totally disable, as defined in Section 3-1-3 of this ordinance, and that at least one of the medical doctors has physically examined the applicant.

**4-1-2** 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 Twenty-five Thousand Dollars (\$25,000), provided that the first Three Thousand Dollars (\$3,000.00) of the 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.

**4-1-3** The net combined financial worth, including equitable interests, as of the thirty-first day of December of the immediately preceding calendar year, of the owner, and of the spouse of the owner, excluding the value of the dwelling and the land not exceeding one acre, upon which it is situated, does not exceed \$75,000.

**4-1-4** One automobile or pick-up truck owned and used primarily by or for a qualifying person, as defined in [§58.1-3506.3](#), will be allowed the same percentage of tax relief on that one automobile as that qualifying individual is entitled to on real property.

## **ARTICLE 5: AMOUNT EXEMPT**

**5-1** Any person or persons qualifying for such exemption shall be exempt from taxation of real estate to the extent indicated below, based on income:

<u>Total Combined Income</u>	<u>Percentage Exemption of Tax</u>
Less than \$13,000	100%
\$13,001 to \$16,000	80%
\$16,001 to \$19,000	60%
\$19,001 to \$22,000	40%
\$22,000 to \$25,000	20%
over \$25,000	0%

**5-2** The Board of Supervisors will consider the United States Government Bureau of Labor Statistics Consumer Price Index (CPI) for the period ending December 31 of the year previous to the establishment of the annual real estate tax levy and adjust the income exemption amounts based on the CPI increase or decrease.

**5-3** In no case shall the total annual exemption exceed Five Hundred Dollars (\$500.00).

## **ARTICLE 6: APPLICATION**

**6-1** Any person or persons claiming such exemption shall file every three (3) years with the Commissioner of Revenue, on forms to be supplied by the County, an affidavit setting forth the names of the related persons occupying such real estate, and stating that the total combined income from all sources of the person or persons as specified in Article 4 does not exceed the limits prescribed in this ordinance. During the two (2) year period between the filing of aforesaid affidavits, any person who has so qualified shall file an annual certification that no information contained on the last preceding affidavit has changed to violate the limitations and conditions set forth herein. Said certification shall be filed on forms supplied by the County at the time and place specified in this ordinance.

**6-2** Such affidavit or certification shall be filed on or after the first day of January, but no later than the first day of April, of each year in which an exemption is sought. An exception may be made to the filing date, not to exceed 90 days, in cases of first time filers and hardship cases. Each instance of late filing must be evaluated on the merits of that individual case by the commissioner of the revenue. (Pursuant to Code of Virginia, 58.1-3213.E)

**6-3** The Commissioner of Revenue shall also make such further inquiry of persons seeking such exemption, requiring answers under oath, as may be reasonably necessary to determine qualifications therefor as specified in this ordinance.

**6-4** Changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which the affidavit is filed and having the effect of exceeding or violating the limitations and conditions provided herein shall nullify any exemption for the then current taxable year and the taxable year immediately following.

## **ARTICLE 7: SEVERABILITY**

**7-1** Should any article, section, subsection, paragraph, clause or other provision of this ordinance be decided by the courts to be unconstitutional or invalid, such decision shall not affect the validity of the ordinance as a whole, or any part thereof, other than the part so held to be unconstitutional or invalid.

## **ARTICLE 8: CONFLICTING ORDINANCES**

**8-1** All conflicting ordinances or parts thereof which are inconsistent with the provisions of this ordinance are hereby repealed.

## **ARTICLE 9: PENALTY FOR VIOLATION**

**9-1** Any applicant making false statements to obtain tax relief under this ordinance shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punishable by a fine not to exceed Two Hundred Dollars (\$200.00).

The effective date of this ordinance will be January 1, 2008.

Voting in Favor: Mr. Miller, Mr. Crump, Mr. Williams, Mr. Jessie, Mr. Crittenden

Voting Opposed: None

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### CERTIFICATION

I, Charles M. Culley, Jr., Clerk of the Board of Supervisors of the County of Middlesex, Virginia, certify under my hand and seal of Middlesex County, Virginia, that the foregoing is a true and correct copy of an ordinance passed at a lawfully organized meeting of the Board of Supervisors of Middlesex County held at Saluda, Virginia, at 7:30 P.M., on December 18, 2007.

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Charles M. Culley, Jr., Clerk