

BOARD OF SUPERVISORS  
COUNTY OF YORK  
YORKTOWN, VIRGINIA

Ordinance

At a regular meeting of the York County Board of Supervisors held in York Hall, Yorktown, Virginia, on the \_\_\_\_ day of \_\_\_\_\_, 2014:

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Present

Vote

Donald E. Wiggins, Chairman  
Thomas G. Shepperd, Jr., Vice Chairman  
Walter C. Zaremba  
Sheila S. Noll  
George S. Hrichak

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On motion of \_\_\_\_\_, which carried \_\_\_\_, the following ordinance was adopted:

AN ORDINANCE AMENDING SECTIONS 21-41 AND 21-44 OF THE YORK COUNTY CODE, RELATING TO REAL PROPERTY TAX RELIEF FOR ELDERLY AND DISABLED PERSONS, ALLOWING PROPERTY HELD IN CERTAIN TRUSTS TO BE ELIGIBLE FOR RELIEF, AND EXCLUDING INCOME OF CAREGIVERS FROM THE COMPUTATION OF HOUSEHOLD INCOMES

BE IT ORDAINED by the York County Board of Supervisors this the \_\_\_\_ day of \_\_\_\_\_, 2014, that York County Code sections 21-41 and 21-44, relative to exemptions for elderly and disabled persons, be and they are hereby amended to read and provide as follows:

**Sec. 21-41. Definitions.**

For the purpose of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section:

*Affidavit.* The tax exemption affidavit provided for in this article.

*Commissioner of the revenue.* The commissioner of the revenue of the county or his duly authorized deputies or agents.

*County assessor.* The county assessor of the county or his duly authorized deputies or agents.

*Dwelling.* The building or mobile home owned or partially owned by an occupied as the sole residence of the person claiming exemption under this article, including up to ten (10) acres of land on which it is situate. Real property owned and occupied as the sole dwelling of an eligible person shall include real property (i) held by the eligible person alone or in conjunction with his spouse as tenant or tenants for life or joint lives, (ii) held in a revocable inter vivos trust over which the eligible person or the eligible person and his spouse hold the power of revocation, or (iii) held in an irrevocable trust under which an eligible person alone or in conjunction with his spouse possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support. The term "eligible person" does not include any interest held under a leasehold or term of years.

*Exemption.* Permanent relief from liability for the taxes of the county, according to the provisions of this article.

*Mobile home.* An industrialized building unit constructed on a chassis for towing to the point of use and designed to be used, without a permanent foundation, for continuous year-round occupancy as a dwelling; or two (2) or more such units separately towable, but designed to be joined together at the point of use to form a single dwelling, and which is designed for removal to and installation or erection on other sites.

*Permanently and totally disabled.* Unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.

*Taxable year.* The calendar year from January first through December thirty-first for which exemption is claimed under this article.

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#### **Sec. 21-44. General prerequisites to grant.**

Exemption shall be granted to eligible persons subject to the following requirements:

- (a) A dwelling jointly held by a husband and wife may qualify if either spouse is sixty-five (65) or over or who is permanently and totally disabled.
- (b) The dwelling is occupied as the sole residence of the person or person(s) claiming exemption; provided, however, that the residence of persons, who are otherwise qualified for tax exemption under this article, for extended periods of time in hospitals, nursing homes, convalescent homes or other facilities for physical or mental care shall not be construed to mean that the real estate for which exemption is sought has ceased to be the sole dwelling of such persons during extended periods of other residence, unless such real estate is used by or leased to others for consideration.

- (c) The eligible person(s) occupying such dwelling and owning title thereto is/are not less than sixty-five (65) years of age on December thirty-first of the year immediately preceding the taxable year or is/are determined to be totally and permanently disabled not later than December thirty-first of the year immediately preceding the taxable year.
- (d) The total combined income during the immediately preceding calendar year, from all sources, of the owner of the dwelling living therein and the owner's relatives living in the dwelling does not exceed fifty thousand dollars (\$50,000.00).; provided, however, that the first ten thousand dollars (\$10,000.00) of each relative, other than spouse, of the owner who is living in the dwelling, and the first ten thousand dollars (\$10,000.00), or any portion thereof, of any income received by an owner who is permanently disabled, and the income of relatives of the owner living in the dwelling and providing bona fide caregiving services to the owner whether such relatives are compensated, or not, shall not be included in such total.
- (e) The net combined financial worth, including equitable interests, as of December thirty-first 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 (10) acres, upon which it is situated, does not exceed two hundred thousand dollars (\$200,000.00). 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.