

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

O-14-14

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 8th day of December, 2014:

Present:	Vote:
C. Thomas Tiller	Aye
James H. Burrell	Aye
Ron Stiers	Aye
W. R. Davis, Jr.	Aye
Thomas W. Evelyn	Aye

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

**AN ORDINANCE AMENDING
NEW KENT COUNTY CODE SECTION 66-82
TO INCREASE THE NET COMBINED FINANCIAL
WORTH LIMIT IN THE TAX RELIEF FOR THE
ELDERLY AND DISABLED PROGRAM**

WHEREAS, New Kent County's Commissioner of the Revenue has requested certain changes to County Code regarding its Tax Relief Program for the Elderly and Disabled; and

WHEREAS, the Board of Supervisors on October 29, 2014 reviewed the Commissioner's proposed changes to the net combined financial worth limit; and

WHEREAS, the requested amendments are in conformity with the Code of Virginia;

NOW THEREFORE BE IT ORDAINED that the New Kent County Code be amended as follows:

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

Persons who are at least 65 years of age or who are permanently and totally disabled and deemed to be bearing an extraordinary tax burden in relation to their income and financial worth may qualify for an exemption. Where the person or persons claiming exemption meets the criteria set forth in subsections (1) and (2) of this section, the tax exemption shall be follows:

Income	Exemption
\$0.00—\$15,000.00	\$800.00
15,000.01—25,000.00	650.00
25,000.01—35,000.00	500.00
35,000.01—50,000.00	350.00

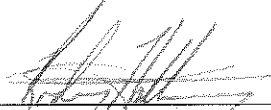
(1) *Total income:* The total combined gross income received from all sources during the preceding calendar year by (1) the owners of the dwelling unit who use it as their principal residence is not greater than \$35,000.00, and (2) the total combined income received from all sources during the preceding 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 \$50,000.00, 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 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 ~~\$75,000.00~~ \$150,000.00. 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

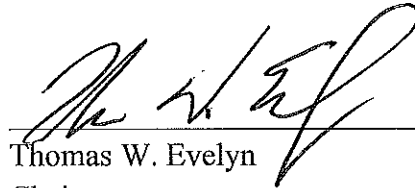
furniture, household appliances and other items typically used in a home shall also be excluded from the net combined financial worth of such owner.

(Code 1999, § 14-34; Ord. No. O-3-99, 5-10-1999; Ord. No. O-07-05, 4-11-2005; Ord. No. O-11-07, 4-23-2007; Ord. No. O-02-08, 4-14-2008; Ord. No. O-14-11, 11-9-2011)

This Ordinance shall be effective January 1, 2015.



Rodney A. Hathaway
County Administrator



Thomas W. Evelyn
Chairman