

ORDINANCE NUMBER 2023-

**ORDINANCE AMENDING CHAPTER 78, TAXATION,
ARTICLE III, EXEMPTIONS FOR ELDERLY AND HANDICAPPED,
OF THE CITY CODE OF THE CITY OF WAYNESBORO, VIRGINIA**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WAYNESBORO,
VIRGINIA THAT:**

1. Chapter 78, Taxation, Article III, Exemptions for Elderly and Handicapped, of the City Code of the City of Waynesboro is hereby amended in its entirety and readopted as follows:

**ARTICLE III. EXEMPTIONS FOR CERTAIN ELDERLY INDIVIDUALS AND
HANDICAPPED INDIVIDUALS WITH DISABILITIES**

Sec. 78-61. General provisions.

The ~~commissioner~~ Commissioner of the ~~revenue~~ Revenue shall, upon application made and within limits, order the exemption of taxes on real property which meets the following provisions:

- (a) The real property, including manufactured homes, for which tax exemption is claimed is owned or partially owned and occupied as the sole dwelling of a person or persons not less than 65 years of age as of January 1 of the taxable year for which such exemption is claimed, or if such person is under 65 years of age, such application shall have attached thereto a certificate of the Social Security Administration, the state department of veterans affairs or the railroad retirement board, or if 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 such person is permanently and totally disabled, as defined in Code of Virginia, § 58.1-3217; 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 Code of Virginia, § 58.1-3217. 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 such doctors may be based upon medical information contained in the records of the ~~civil~~ Civil service ~~Service~~ Commission ~~Commission~~ which is relevant to the standards for determining permanent and total disability as defined in Code of Virginia, § 58.1-3217. Such affidavit shall be filed after February 1, but before May 1, of each year. ~~A dwelling jointly held by a husband and wife shall qualify if either spouse is over 65 years of age as of January 1 of the taxable year for which the exemption is claimed.~~

- (b) Effective January 1, 20~~24~~¹⁷, the total gross combined income from all sources of the owner or owners and residents living in the dwelling, whether relatives or nonrelatives, for the immediately preceding year does not exceed the sum of \$~~320~~,000.00; provided, however, that the first \$4,000.00 of income of each relativeresident, other than the spouse of the owner or owners who is living in the dwelling, shall not be included in such total. The income of bona fide tenants and bona fide caregivers, whether compensated or not, living in the dwelling, shall be excluded from the calculation of total gross combined income for the purposes of this Article.
- (c) Effective January 1, ~~2017~~²⁰²⁰, the net combined financial worth of such applicant owner, or owners, and of the spouse of any owner, or owners as of December 31 of the year immediately preceding calendar year for which the exemption is being claimed does not exceed the sum of \$~~6267~~,500.00. Net combined financial worth shall include the value of all assets, including equitable interests, exclusive of the fair market value of the dwelling for which exemption is claimed and of the land, not to exceed one acre, upon which it is situated.
- (d) A dwelling jointly held by a husband and wife shall qualify if either spouse is over 65 years of age as of January 1 of the taxable year for which the exemption is claimed.
- (e) Effective January 1, 2024, if the dwelling for which the exemption is claimed is jointly held by two or more individuals not all of whom are at least age 65 or permanently and totally disabled, the tax exemption shall be prorated, provided that the dwelling is occupied as the sole dwelling by all such joint owners receiving the exemption. The exemption shall be prorated by multiplying the amount of the applicable exemption by a fraction that has as a numerator, the percentage of ownership interest in the dwelling held by all such joint owners who are at least 65 or permanently and totally disabled, and as a denominator, 100 percent. As a condition of eligibility, the joint owners of the dwelling shall be required to furnish to the Commissioner of the Revenue sufficient evidence of each joint owner's ownership interest in the dwelling.
- (f) The definitions in Code of Virginia §§ 58.1-3210 and 58.1-3217, as amended, are incorporated by reference in this Article.

Sec. 78-62. Application for tax exemption.

- (a) Annually, not later than ~~May~~^{April} 1 of each tax year, the owner or owners claiming real estate tax exemption under this Article shall file an application for same with the ~~commissioner~~^{Commissioner} of the ~~revenue~~^{Revenue} along with affidavit in support thereof.
- (b) The form of application and the affidavit shall be determined by the ~~commissioner~~^{Commissioner} of the ~~revenue~~^{Revenue} and shall contain such

information as the Commissioner may deem necessary to determine if the applicant is entitled to tax exemption under the provisions of this Article. In addition, the ~~commissioner~~ Commissioner of the ~~revenue~~ Revenue may make further inquiry, requiring answers under oath, of applicants for tax exemption as may be reasonably necessary to determine the applicant's eligibility for tax exemption under this Article, and may require presentation of certified tax returns to establish the income or financial worth of any applicant. All information received by the ~~commissioner~~ Commissioner in connection with any application for tax exemption shall be deemed to be confidential and shall not be revealed by the ~~commissioner~~ Commissioner other than in the official administration of this Article.

- (c) Any applicant who shall falsely claim the exemption provided for in this article shall pay the Treasurer one hundred ten percent (110%) of such exemption. The willful false claiming of the exemption authorized in this article shall constitute a class 1 misdemeanor. making a false statement to obtain a tax exemption under this Article shall be guilty of a class Class 4 misdemeanor. Prosecution of willful false statements will not relieve the taxpayer from taxes, penalties, and interest incurred.
- (d) The fact that persons who are otherwise qualified for tax exemption ~~by an ordinance promulgated~~ pursuant to this Article are residing in hospitals, nursing homes, convalescent homes or other facilities for physical or mental care for extended periods of time shall not be construed to mean that the real estate for which tax exemption is sought does not continue to be the sole dwelling of such persons during such extended periods of other residence so long as such real estate is not used by or leased to others for consideration.
- (e) Such exemption may be granted for any year following the date that ~~the head of the household owner or partial owner~~ occupying such dwelling ~~and owning title or partial title thereto~~ reaches the age of 65 years or for any year following the date the disability occurred. 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 in this section shall nullify any exemption for the then current taxable year and the taxable year immediately following.
- ~~(f) For purposes of this article, a manufactured home shall be real estate if the owner's intention that it be permanently affixed is shown by the facts that:~~
- ~~(1) It is located on land belonging in whole or in part to the owner of the manufactured home, his spouse, parent or child, and is connected to permanent water or sewage lines or facilities; or~~
 - ~~(2) Whether or not it is located on land belonging to persons described in subsection (1) of this subsection, it rests on a permanent foundation, and consists of two or more mobile units which are connected in such a manner that they cannot be towed together on a highway, or consists of a mobile unit and other connected~~

~~rooms or additions which must be removed before the mobile unit can be towed on a highway.~~

Sec. 78-63 Amount of exemption.

(a) Effective January 1, 2020 for eligible applicants, the amount of real estate tax exemption for any taxable year shall be as follows:

Gross Combined Income	Net Combined Financial Worth						
	\$0—30,000	\$30,001—36,250	\$36,251—42,500	\$42,501—48,750	\$48,751—55,000	\$55,001—61,250	\$61,251—67,500
0—20,000	100%	90%	80%	70%	60%	50%	45%
20,001—23,000	85%	75%	65%	55%	50%	45%	40%
23,001—26,000	70%	60%	55%	50%	45%	40%	35%
26,001—29,000	50%	45%	40%	35%	30%	25%	20%
29,001—32,000	35%	30%	25%	20%	15%	10%	5%

(b) A change in ownership to a spouse less than 65 years of age which resulted solely from the death of ~~the~~~~his~~ qualified spouse shall result in a prorated exemption for the then current taxable year. Such prorated portion shall be determined by multiplying the amount of the exemption or deferral by a fraction wherein the number of complete months of the year such property was properly eligible for such exemption ~~or deferral~~ is the numerator and the number 12 is the denominator.

Sec. 78-64. Exemption certificate.

An exemption certificate shall be issued in the amount of the exemption and mailed with the real estate property tax bill. A copy of all such certificates shall be furnished to the City Treasurer and City auditor. The tax bill shall be in the full amount of the taxes before any exemptions. All tax exemption certificates shall expire at 5:00 p.m. on the last day to pay such taxes without penalty.

Sec. 78-65. Procedure.

The Commissioner of the Revenue shall indicate on the land books of the City the amount of tax exempted pursuant to the provisions of this Article.

Sec. 78-66. Payment of delinquent tax accounts not to be credited so as to adversely affect tax relief granted to elderly.

The provisions of Code of Virginia, § 58.1-3913, shall be effective in that payment of local tax levy shall be credited first against the most delinquent local tax account of the taxpayer unless, in the case of tax relief granted to the elderly, the credit of delinquent tax payments would adversely affect the granted tax credit to the elderly for the current tax year, in which instance delinquent tax payments shall be credited by the treasurer so as not to cause the loss of tax credit to the qualified elderly taxpayer.

Sec. 78-67. Partial exemption from taxation as personal property of manufactured homes owned and occupied by elderly or totally and permanently disabled.

Effective retroactively to January 1, 1983, any person 65 years of age or older on January 1 of the taxable year, or any person totally and permanently disabled on January 1 of the taxable year, who owns and occupies as his sole dwelling a manufactured home taxable as personal property under this Code may apply for and receive partial exemption from taxation of such manufactured home by the City under the same provisions and formulas otherwise set forth in this Code for such persons to apply for and receive partial exemption from certain real estate taxation, and all provisions of this Code relative to application for and granting of partial exemption in the case of certain real estate for such persons are hereby incorporated by reference into this section and made applicable to application for and grant of partial exemption from taxation of such occupied manufactured homes as personal property by the City, including income and net worth determinants on which the partial exemption from real estate taxation is provided.

Secs. 78-68—78-90. Reserved.

2. This Ordinance shall take effect on January 1, 2024.

CERTIFICATE

The undersigned Mayor and Clerk of the City Council of the City of Waynesboro, Virginia hereby certify that the foregoing constitutes a true and correct copy of an ordinance entitled Ordinance Amending Chapter 78, Taxation, Article III, Exemptions for Certain Elderly Individuals and Individuals with Disabilities, of the City Code of the City of Waynesboro, Virginia, adopted by the City Council at a meeting held on November 27, 2023.

Introduced: November 13, 2023

Adopted: November 27, 2023

Effective: January 1, 2024

[SEAL]

ATTEST: _____
Clerk, City Council
City of Waynesboro, Virginia

Mayor, City Council
City of Waynesboro, Virginia