# AN ORDINANCE AMENDING CHAPTER 11 "FINANCE AND TAXATION" OF THE *CHRISTIANSBURG TOWN CODE* IN REGARDS TO TAX EXEMPTIONS AND DEFERRALS FOR THE ELDERLY AND TOTALLY DISABLED

WHEREAS, the Council of the Town of Christiansburg, Virginia has studied amendments to the Finance and Taxation Ordinance of the Town of Christiansburg; and,

WHEREAS, Council considered the amendments at a regular meeting of Council on November 20, 2012; and,

WHEREAS, Council deems proper so to do,

THEREFORE, Be it ordained by the Council of the Town of Christiansburg, Virginia that the *Christiansburg Town Code* be amended by the repeal and readoption of Sections 11-189 and 11-191 of Chapter 11 "Finance and Taxation" as follows:

## ARTICLE VIII. TAX EXEMPTIONS AND DEFERRALS FOR THE ELDERLY AND TOTALLY DISABLED

**Sec. 11-189. Restrictions and conditions.**

Exemption from or deferral of taxation of real estate and manufactured homes within the Town shall be subject to the following restrictions and conditions:

(1) That 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 ~~$50,000.00~~ **$51,000.00**, provided that the first $10,000.00 of income of each relative other than the spouse of the owner who is living in the dwelling and the first $10,000 of income for an owner who is permanently disabled shall not be included in such total.

(2) That the net combined financial worth, including the present value of all equitable interest, as of December 31 of the immediately preceding calendar year, of the owners and of the spouse of any owner, excluding the value of the dwelling and furnishings in the dwelling including furniture, household appliances and other items typically used in a home and the land, not exceeding one acre, upon which it is situated, shall not exceed $150,000.00.

(3) That the person or persons claiming such exemption files annually after the first day of January, but no later than the first day of March of the taxable year with the Commissioner of the Revenue, on forms prepared by the Commissioner of the Revenue and supplied by the Town Treasurer or County Commissioner of the Revenue, an affidavit or written statement setting forth the names of the related persons occupying such real estate; that the total combined net worth, including equitable interests, and the combined income from all sources of the person as specified in subsection (1) of this section does not exceed the limits prescribed in this section. If such person is under 65 years of age, such form 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 who 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 Section 11-188(b); however, a certification pursuant to 42 U.S.C. 4-23(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 11-188(b); the affidavit of at least one of the doctors shall be based upon a physical examination 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 11-188(b). Such certification, written statement, or affidavit shall be filed after first day of January of each year, but before the first day of March of each year, for the permanently and totally disabled, for hardship cases, and for the first-time applicants. The Commissioner of the Revenue has the discretion to accept late filings of first-time applicants or for hardship cases until the 31st day of December of the taxable year. The Commissioner of the Revenue for the County shall make such further [and/or] any other reasonable necessary inquiry of persons seeking such exemption, requiring answers under oath to determine qualifications as specified in this section, including qualification as permanently and totally disabled as defined in Section 11-188(b) and qualification for the exclusion of life insurance benefits paid upon the death of an owner of a dwelling. The Commissioner of the Revenue is hereby empowered, in addition, to require the production of certified tax returns to establish the income or financial worth of any applicant for tax relief or deferral.

(Ord. of 3-18-97; Ord. 2004-1 of 2-17-04; Ord. 2004-5 of 12-7-04; Ord. 2006-5 of 11-7-06; Ord. 2008-2 of 3-18-08; Ord. 2009-1 of 1-6-09; Ord. 2009-9 of 11-17-09; Ord. 2010-6 of 11-2-10; Ord. 2011-6 of 12-6-11)

**Sec. 11-191. Exemption rate.**

(a) The amount of exemption of the real estate tax for qualified persons residing within the Town shall be determined by the following table:

| *Annual Income Per Calendar Year* | *Percentage of Tax That May Be Exempted* |
|---|---|
| $0 – ~~32,000~~ **32,600** | 100 |
| $~~32,001 – 40,000~~ **32,601 - 40,800** | 60 |
| $~~40,001 – 50,000~~ **40,801 - 51,000** | 40 |

(b) The Town Council hereby deems those persons falling within limits and conditions provided in Section 11-188 and subsection (a) of this section to bearing an extraordinary tax burden on the real estate described in this article in relation to their income and financial worth.

(Ord. of 3-18-97; Ord. 2004-1 of 2-17-04; Ord. 2004-5 of 12-7-04; Ord. 2006-5 of 11-7-06; Ord. 2008-2 of 3-18-08; Ord. 2009-1 of 1-6-09; Ord. 2009-9 of 11-17-09; Ord. 2010-6 of 11-2-10; Ord. 2011-6 of 12-6-11)

This ordinance shall be effective for the 2013 tax year and beyond unless amended. If any part of this ordinance is deemed unlawful by a court of competent jurisdiction all remaining parts shall be deemed valid. Ordinances or parts of any ordinances of the Town whose provisions are in conflict herewith are hereby repealed.

Upon a call for an aye and nay vote on the foregoing ordinance at a regular meeting of the Council of the Town of Christiansburg, Virginia held _____, 2012, the members of the Council of the Town of Christiansburg, Virginia present throughout all deliberations on the foregoing and voting or abstaining, stood as indicated opposite their names as follows:

| | Aye | Nay | Abstain | Absent |
|---|---|---|---|---|
| Mayor Richard G. Ballengee* | | | | |
| D. Michael Barber | | | | |
| Cord Hall | | | | |
| Steve Huppert | | | | |
| Henry Showalter | | | | |
| Bradford J. Stipes | | | | |
| James W. “Jim” Vanhoozier | | | | |

*Votes only in the event of a tie vote by Council.

SEAL:

_____ _____

Michele M. Stipes, Town Clerk Richard G. Ballengee, Mayor