



City of Hampton, Virginia

Ordinance - Coded

22 Lincoln Street
Hampton, VA 23669
www.hampton.gov

File Number: 07-0367

Enactment Number: -

Ordinance to Amend the Code of the City of Hampton, Chapter 37, Article II, Division 6, entitled "EXEMPTION OR DEFERRAL FOR ELDERLY AND DISABLED PERSONS" by Amending and Re-enacting Section 37-119 entitled "GENERAL PREREQUISITES TO GRANT; EFFECT OF TRANSFER OF DWELLING AS RESULT OF EMINENT DOMAIN AND OF RESIDENCY IN HOSPITAL, NURSING HOME, ETC."

DIVISION 6. EXEMPTION OR DEFERRAL FOR ELDERLY AND DISABLED PERSONS.

Sec. 37-119. General prerequisites to grant; effect of transfer of dwelling as result of eminent domain and of residency in hospital, nursing home, etc.

(a) Either the exemption, deferral, or freeze, but, not more than one (1), as provided for in this division shall be granted to eligible persons subject to the following conditions:

- (1) The real estate is owned by, or is partially owned by, and occupied as the sole dwelling of, a person who is either permanently and totally disabled or is not less than sixty-five (65) years of age, as of the last day of the calendar year immediately preceding the taxable year. A dwelling jointly held by a husband and wife shall qualify if either spouse is over sixty-five (65) years of age or is permanently and totally disabled.
- (2) For the tax exemption program, the total combined income during the calendar year immediately preceding the taxable year, from all sources, of the owner of the dwelling living therein and of the owner's or owner's relatives living in the dwelling does not exceed thirty thousand dollars (\$30,000.00); provided, that the first seven thousand dollars (\$7,000.00) of income of each relative, other than spouse, of the owner who is living in the dwelling, shall not be included in such total.
- (3) For the tax freeze program, the total combined income during the calendar year immediately preceding the taxable year, from all sources, of the owner of the dwelling living therein and of the owner's or owner's relatives living in the dwelling does not exceed

fifty thousand dollars (\$50,000.00); provided, that the first seven thousand dollars (\$7,000.00) of income of each relative, other than spouse, of the owner who is living in the dwelling, shall not be included in such total.

- (4) For the tax deferral program, the total combined income during the calendar year immediately preceding the taxable year, from all sources, of the owner of the dwelling living therein and of the owner's or owner's relatives living in the dwelling does not exceed fifty thousand dollars (\$50,000.00); provided, that the first seven thousand dollars (\$7,000.00) of income of each relative, other than spouse, of the owner who is living in the dwelling, shall not be included in such total.
- (5) For the tax exemption program, the net combined financial worth, including equitable interests, as of the thirty-first day of December of the calendar year immediately preceding the taxable year, of the owner and of the spouse of the 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).
- (6) For the tax freeze program, the net combined financial worth, including equitable interests, as of December thirty-first of the year immediately preceding the taxable 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, shall not exceed two hundred thousand dollars (\$200,000.00).
- (7) For the tax deferral program, the net combined financial worth, including equitable interests, as of December thirty-first of the year immediately preceding the taxable 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, shall not exceed two hundred thousand dollars (\$200,000.00).
- (8) Notwithstanding subdivisions (2), (3), and (4) of this section, if a person qualifies for an exemption, deferral, or freeze under this division, and if the person can prove by clear and convincing evidence that the person's physical or mental health has deteriorated to the point that the only alternative to permanently residing in a hospital, nursing home, convalescent home or other facility for physical or mental care is to have a relative move in and provide care for the person, and if a relative does then move in for that purpose, then none of the income of the relative or of the relative's spouse shall be counted towards the income limit,

provided the owner of the residence has not transferred assets in excess of ten thousand dollars (\$10,000.00) without adequate consideration within a three-year period prior to or after the relative moves into such residence.

- (9) If the dwelling of a person who would otherwise be eligible for exemption, deferral, or freeze under this division is transferred as a result of eminent domain, or threat or imminence thereof, such person shall be entitled to such exemption, deferral, or freeze for the period of such person's holding title to this property so transferred and also from the date of his taking record title to a dwelling acquired to replace the transferred property.
- (10) The fact that persons who are otherwise qualified for tax exemption, deferral, or freeze pursuant to this division 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, deferral, or freeze 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.

(Ord. No. 1401, 5-25-05)

Adopted at the regular meeting of the City Council of the City of Hampton, Virginia held on June 20, 2007.

Signed by _____
Ross A. Kearney, II, Mayor

Date _____

Attested by _____
Katherine K. Glass
Clerk of the Council

Date _____