

1 **Ordinance to Amend and Re-Enact Chapter 37, Article II of the Code of the City of**
2 **Hampton Entitled “Real Estate Taxes” by Amending Division 6, Sections 37-123,**
3 **37-125 and 37-129 Pertaining to Certain Qualified Elderly and Disabled Persons**
4 **Grandfathered Under the Prior Tax Exemption Program.**

5 **DIVISION 6 DEFERRAL OR FREEZE FOR ELDERLY AND DISABLED PERSONS**
6

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8 **Sec. 37-123. Grandfathering of qualified persons under the prior tax exemption**
9 **program**

10 (a)

11 Notwithstanding any provision in this division to the contrary, a person
12 qualifying and claiming an exemption as of July 1, 2013 ~~and having an~~
13 ~~existing mortgage~~, shall be grandfathered into the tax exemption program
14 and shall continue to be eligible *to apply annually* for the tax exemption
15 program ~~until the mortgage is paid off.~~

16 (b)

17 Such persons grandfathered into the tax exemption program shall be
18 required to adhere to the income limitations and financial worth limitations
19 set forth in the prior tax exemption program and the amount of the tax
20 exemption shall continue as shown on the following schedule:
21

Combined Income	Percent of Tax Relieved
\$0.00 to \$25,000.00	100%
\$25,001.00 to \$27,000.00	75%
\$27,001.00 to \$29,000.00	50%
\$29,001.00 to \$31,000.00	25%

22
23 (c)

24 No lien shall accrue as a result of the amount certified as exempt under
25 this section. However all other requirements and obligations found in this
26 Article II shall apply to the individual under this subsection as if expressly

27 set out herein including, but not limited to nullification upon change of
28 status.

29
30 (d)

31 Any exemption under this ~~section 37-123~~ subsection *shall be nullified if*
32 *the actual income and financial worth levels exceed the limitations.* ~~must be~~
33 ~~conditioned upon the individual filing another affidavit after the end of the year in~~
34 ~~which the exemption was granted, but no later than February 1st showing that~~
35 ~~the actual income and financial worth levels were within the limitations set by the~~
36 ~~prior tax exemption program. If the actual income and financial worth levels~~
37 ~~exceeded the limitations, any exemption shall be nullified for the current taxable~~
38 ~~year and the taxable year immediately following.~~

39 **Sec. 37-125. Nullification upon change in status.**

40
41 (b)

42 An individual who does not qualify for the deferral or freeze under this
43 article based upon the previous year's income limitations and financial
44 worth limitations, may nonetheless qualify for the current year by filing an
45 affidavit no later than December 5th of the current year that clearly shows
46 a substantial change of circumstances that was not volitional on the part of
47 the individual to become eligible for the deferral or freeze, and will result in
48 income and financial worth levels that are within the limitations of this
49 ordinance.

50 Any deferral or freeze under this subsection must be conditioned upon the
51 individual filing another affidavit after the end of the year in which the deferral or
52 freeze was granted, but no later than February 1st showing that the actual
53 income and financial worth levels were within the limitations set by this
54 ordinance. If the actual income and financial worth levels exceeded the
55 limitations, any deferral or freeze shall be nullified for the current taxable year
56 and the taxable year immediately following.

57 ~~(c) Upon the pay-off in full of an existing mortgage by an individual grandfathered~~
58 ~~into the tax exemption program, the tax exemption expires and will revert to~~
59 ~~either freeze or deferral status as applicable.~~

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61 **Sec. 37-129. Implementation of deferral or freeze provisions for certain qualified**
62 **elderly and disabled persons. *Reserved***

63 ~~Notwithstanding any provision in this division to the contrary, the implementation of the~~
64 ~~amendments adopted by city council on May 14, 2014, ordinance number 14-0006~~
65 ~~pertaining to the deferral or freeze of real estate taxes and the amendments adopted~~
66 ~~by city council on August, 13, 2014, ordinance number 14-0015 pertaining to the~~
67 ~~grandfathering of certain qualified elderly and disabled persons under the prior tax~~
68 ~~exemption program will be delayed until July 1, 2016, only for persons qualifying for~~
69 ~~and claiming an exemption as of July 1, 2013. All other provisions of division 6 of this~~
70 ~~article II shall apply to all elderly and disabled persons not eligible under the prior tax~~
71 ~~exemption program or claiming an exemption to real estate taxes as of July 1, 2013.~~

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