

ARTICLE VII

Tax Relief for the Elderly and Disabled Persons

[Adopted 12-28-1982; amended 6-28-1988; 6-25-1996; 3-23-2004; 4-26-2005; 5-27-2008; 4-22-2010, 9-21-2022]

§ 145-18. Purpose.

This article provides for the exemption from taxation of real estate owned by and occupied as the sole dwelling of a person or persons not less than 65 years of age or permanently and totally disabled as defined in § 58.1-3217 of the Virginia Code and included in § 145-21 below, subject to the restrictions and conditions as outlined herein.

§ 145-19. Statutory authority.

This article is adopted pursuant to the authority granted by § 58.1-3210 of the Code of Virginia, 1950, as amended.

§ 145-20. Title.

This article is titled "An Ordinance Governing the Exemption of Taxes on Property of Certain Elderly and Disabled Persons in the County of Mathews, Virginia," and shall be known, designated, and cited as the "Tax Relief for the Elderly Ordinance."

§ 145-21. Definitions.

For the purpose of this article, certain words and terms used herein shall be interpreted or defined as follows:

AFFIDAVIT — The real estate tax exemption affidavit.

COMMISSIONER OF THE REVENUE — The Commissioner of the Revenue of Mathews County, Virginia, or his/her duly authorized deputies or agents.

COUNTY — Mathews County, Virginia.

DWELLING — The full-time residence of the person or persons claiming exemption.

EXEMPTION — Exemption from the real estate tax of the County according to the provisions of this article.

INCOME — Income from whatever sources derived, including but not limited to Social Security payments, inheritances, gifts, gains from the sale or exchange of assets, proceeds.

NET COMBINED FINANCIAL WORTH — The fair market value of all assets, tangible or intangible, legal, or equitable, of the owner or owners, and the spouse of any owner, less the liabilities of such person or persons, but excluding the value of the dwelling and the land, as provided in § 145-22B (2). Such term includes, but is not limited to, the cash surrender value of any life insurance policy owned by such person or persons.

PERMANENTLY AND TOTALLY DISABLED – Shall mean unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental

impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.

PROPERTY — Real property.

TAXABLE YEAR — The calendar year, from January 1 until December 31, for which exemption is claimed.

§ 145-22. Exemption granted, qualifications.

- A. Exemption granted. Real estate, or any portion thereof, owned by and occupied as the sole dwelling of a head of household not less than 65 years of age or permanently and totally disabled, shall be exempt from real estate taxes in the amounts set forth elsewhere in this article.
- B. Qualifications. Such exemption may be granted for any tax year following the date that the head of the household occupying such dwelling and owning title or partial title thereto reaches the age of 65 years or is determined to be permanently or totally disabled, and in addition:
 - (1) 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 or unrelated individuals living in the dwelling does not exceed \$35,000, provided that the first \$4,000 of income of each relative or unrelated individual, 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 the owner and spouse of the owner of the dwelling shall be considered in full.
 - (2) The net combined financial worth, including equitable interests, as of the 31st day of December of the immediately preceding calendar year, of the owners, and of the spouse of any owner, excluding the value of the dwelling and contiguous land, not exceeding five acres, upon which it is situated does not exceed \$100,000.
 - (3) A total of up to \$5,000 in disability income shall be exempted from the income as determined in Subsection B (1) above.
- C. Scale of Exemption
 - (1) Any person or persons qualifying for such exemption shall be exempt in the amounts from taxation of real estate based on income as follows:

Total Combined Income	Percentage Exemption of Tax
Less than \$23,001	100%
\$23,001 to \$27,000	80%
\$27,001 to \$31,000	60%

\$31,001 to \$35,000	40%
\$35,001 and above	0%

(2) In no case shall the total annual exemption exceed \$1,000.

§ 145-23. Effect of Residency in hospital, nursing home, etc.

A. The fact that persons who are otherwise qualified for tax exemption 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 the tax exemption is sought does not continue to be the sole dwelling of such persons during such extended periods of other residence

Application for exemption.

B. A. The Commissioner of the Revenue shall accept, review, and render a decision on the application for real estate exemption from any person or persons claiming such exemption. Any person or persons claiming exemption shall file every year with the Commissioner of the Revenue after January 1, but before April 15 for each year which the exemption is sought, except that this date shall be extended on the approval of the County Administrator, if the applicant is applying for the exemption for the first time or in cases of hardship, and if proper application is made along with a sworn affidavit that failure to apply by April 15 was due to reasons beyond the applicant's control. Application will be made on forms to be supplied by the County and shall include an affidavit setting forth the name or names of the related persons occupying such real estate and that the total combined net worth, including equitable interests and the combined income from all sources, of the person or persons as specified does not exceed the limits prescribed herein.

C. If the applicant claims to be permanently and totally disabled, the application submitted under this article shall be accompanied by a certification from the social security administration, the department of veteran's affairs, or the railroad retirement board, or if the applicant is not eligible for certification by any of these agencies, a sworn affidavit by two (2) 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 the Code of Virginia §58.1-3217; however, a certification pursuant to 42 U.S.C 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 such doctors shall be based upon a physical examination by such doctor. The affidavit of one such doctor may be based upon medical information contained in the records of the civil service commission which is relevant to the standards for determining whether a person is permanently and totally disabled.

D. The Commissioner of the Revenue shall also make such further inquiry of persons seeking such exemption, requiring answers under oath, as may be reasonably necessary to determine qualifications therefor as specified in this article. In addition, certified tax returns shall be produced by the applicant to establish income or financial worth.

§ 145-24. Change in application.

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 herein shall nullify any exemption for the then current taxable year and the taxable year immediately following.

§ 145-25. Approval or disapproval of application.

On receiving an application as prescribed hereinbefore, the Commissioner of the Revenue shall approve or disapprove the application and return one of the submitted forms to the applicant so marked to indicate the action taken by the Commissioner of the Revenue.

§ 145-26. Penalty for false statement.

Any applicant making a false statement to obtain a tax relief under this article shall be deemed guilty of a misdemeanor, punishable by a fine not in excess of \$200.

THIS ORDINANCE SHALL TAKE EFFECT UPON ADOPTION.