

**COUNTY ADMINISTRATOR'S OFFICE
P. O. BOX 111
ORANGE, VIRGINIA 22960**

At a regular meeting of the Orange County Board of Supervisors held on November 9, 2016, the following action was taken:

161109 – PH2

RE: PUBLIC HEARING #2: AMENDMENT TO THE TAXATION ORDINANCE REGARDING THE PRORATION OF TAX RELIEF FOR THE ELDERLY AND DISABLED

On the motion of Mr. Goodwin, seconded by Mr. Johnson, which carried by a vote of 5-0, the Board adopted the following ordinance, as presented:

ORDINANCE APPROVING AMENDMENTS TO ARTICLE III (EXEMPTIONS), SECTION 58 (TAXATION), OF THE ORANGE COUNTY CODE OF ORDINANCES CONCERNING THE PRORATION OF TAX RELIEF FOR THE ELDERLY AND DISABLED

WHEREAS, the Board of Supervisors previously initiated action on amendments to Article III (Exemptions), Section 58 (Taxation), of the Orange County Code of Ordinances concerning the proration of tax relief for the elderly and disabled; and

WHEREAS, the County Attorney drafted recommended language for the amendments, which was presented to the Board of Supervisors for consideration; and

WHEREAS, the Board of Supervisors conducted a duly advertised Public Hearing on November 9, 2016, to receive public comment; and

WHEREAS, following discussion at the Public Hearing, the Board of Supervisors hereby supports the proposed amendments, as presented; and

WHEREAS, public necessity, convenience, general welfare, and/or good practice also support approval of the proposed amendments;

NOW, THEREFORE, BE IT ORDAINED, on this 9th day of November, 2016, that the Orange County Board of Supervisors hereby approves the proposed amendments to Article III (Exemptions), Section 58 (Taxation), of the Orange County Code of Ordinances concerning the proration of tax relief for the elderly and disabled, as presented and attached.

Ayes: Johnson, White, Goodwin, Crozier, Frame. Nays: None.

MOTION APPROVED



R. Bryan David
County Administrator

cc: Glenda Bradley, Assistant County Administrator for Finance and Management Services
Connie Clark, Accountant
Thomas Lacheney, County Attorney
Renee Pope, Commissioner of the Revenue
File: Board Actions 2016

Attachment: Adopted Amendments to the Orange County Code of Ordinances

Adopted Amendments to the Orange County Code of Ordinances

**As adopted in Ord. No. 161109 - PH2
by the Orange County Board of Supervisors
on November 9, 2016**

Article III – Exemptions

Sec. 58-136 – Changes in status.

(a) 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 division, shall nullify any exemption for the then current taxable year and the taxable year immediately following.

(b) If there is a change in ownership of the property, the taxpayer shall be entitled to a prorated exemption for the portion of the taxable year during which the taxpayer qualified for such exemption or deferral. If the new owner of the property is also qualified for the exemption, the new owner shall have thirty (30) days to apply for the exemption for the remainder of that current year. Any

~~(b) The transfer of ownership of the property from a qualifying spouse to a spouse who is less than 65 years of age and not permanently and totally disabled, when such transfer results solely from the death of the qualifying spouse, shall result in a prorated exemption for the then current taxable year. Such~~ prorated exemption shall be determined by multiplying the amount of the exemption granted to the ~~qualifying spouse taxpayer~~ by a fraction in which the number of complete months of the year such property was properly eligible for such exemption is the numerator and the number 12 is the denominator.