

ORD-3600

1 AN ORDINANCE TO AMEND SECTION 35-68  
2 OF THE CITY CODE PERTAINING TO  
3 CHANGES IN CIRCUMSTANCES FOR THE  
4 ELDERLY AND DISABLED TAX RELIEF  
5 PROGRAM  
6

7 SECTION AMENDED: § 35-68  
8

9 BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF VIRGINIA BEACH,  
10 VIRGINIA:  
11

12 That Section 35-68 of the City Code is hereby amended and reordained to read as  
13 follows:  
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15 **Sec. 35-68. - Nullification; change in circumstances.**  
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- 17 (a) Changes in respect to income, financial worth, ownership of property, disability or  
18 other factors occurring during the taxable year for which the affidavit mentioned in  
19 section 35-66 is filed, and having the effect of exceeding or violating the limitations or  
20 conditions provided in this division shall nullify any relief of real estate tax liability for  
21 the then current taxable year and the taxable year immediately following.  
22
- 23 (b) Notwithstanding the provisions of subsection (a), a change in ownership to a spouse,  
24 when such change resulted solely from the death of the qualifying individual, or a sale  
25 of such property shall result in a prorated exemption or freeze for the then current  
26 taxable year. The proceeds of the sale which would result in the prorated exemption  
27 or freeze shall not be included in the computation of net worth or income as provided  
28 in subsection (a). Such prorated portion shall be determined by multiplying the  
29 amount of the exemption or freeze by a fraction, wherein the number of complete  
30 months of the year such property was properly eligible for such exemption or freeze  
31 is the numerator and the number twelve (12) is the denominator.  
32
- 33 (c) An individual who does not qualify for the exemption or freeze under this division  
34 based upon the previous year's income limitations or financial worth limitations may  
35 nonetheless qualify for the current year by filing an affidavit that clearly shows a  
36 substantial change of circumstances that was not volitional on the part of the  
37 individual to become eligible for the exemption or freeze and will result in income and  
38 financial worth levels that are within the limitations of this division. If the application  
39 pursuant to this subsection is approved, the exemption or freeze shall be prorated by  
40 multiplying the amount of the exemption or freeze by a fraction, wherein the number  
41 of complete months of the year such property would be eligible for such exemption  
42 or freeze is the numerator and the number twelve (12) is the denominator. Any  
43 exemption or freeze under this subsection is conditioned upon the individual filing  
44 another affidavit after the end of the year in which the exemption or freeze is granted,  
45 within sixty (60) days of the completion of the year showing that the actual income

46 and financial worth levels were within the limitations of this division. If the actual  
47 income and financial worth levels exceeded the limitations, any exemption or freeze  
48 shall be nullified for the taxable year subject to treatment under this subsection and  
49 the taxable year immediately following.

Adopted by the City Council of the City of Virginia Beach, Virginia, on this 17<sup>th</sup> day  
of September, 2019.