

ORDINANCE NO. 6787-11

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 40, TAXATION, OF THE CODE OF THE CITY OF NEWPORT NEWS, VIRGINIA, ARTICLE I., GENERAL PROVISIONS AND EXEMPTIONS, DIVISION 2., EXEMPTIONS GENERALLY, BY ADDING THERETO A NEW SECTION, NAMELY: SECTION 40-7.06, EXEMPTION FOR DISABLED VETERANS.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Newport News, Virginia:

1. That Chapter 40, Taxation, of the Code of the City of Newport News, Virginia, Article I., General Provisions and Exemptions, Division 2., Exemptions Generally, be, and the same hereby is, amended and reordained, by adding thereto a new section, namely: Section 40-7.06, Exemption for disabled veterans, as follows:

**CHAPTER 40**

**TAXATION**

**ARTICLE I. GENERAL PROVISIONS AND EXEMPTIONS**

**DIVISION 2. EXEMPTIONS GENERALLY**

**Sec. 40-7.06. Exemption for disabled veterans.**

(a) Pursuant to Section 6-A of Article X of the Constitution of Virginia, there is hereby exempted from taxation the real property, including the joint real property of husband and wife, of any veteran who has been rated by the United States Department of Veterans Affairs, or its successor agency, pursuant to federal law, to have a one hundred percent (100%) service-connected, permanent, and total disability, and who occupies the real property as his principal place of residence. The land area to be exempted as part of the principal place of residence shall not exceed one acre.

(b) The surviving spouse of a veteran eligible for the exemption set forth in this section shall also qualify for the exemption, so long as the death of the veteran occurred on or after January 1, 2011, the surviving spouse does not remarry, and the surviving spouse continues to occupy the real property as his/her principal place of residence.

(c) The veteran, or surviving spouse, claiming the exemption under this section shall file with the commissioner of the revenue on forms to be supplied by the city, an affidavit or

written statement (i) setting forth the name of the disabled veteran, and the name of the spouse, if any, also occupying the real property, (ii) indicating whether the property is jointly owned by a husband and wife, and (iii) certifying that the real property is occupied as the veteran's principal place of residence. The veteran shall also provide documentation satisfactory to the commissioner of the revenue from the United States Department of Veterans Affairs, or its successor agency, indicating that the veteran has a one hundred percent (100%) service-connected, permanent, and total disability. The taxable status of real property is determined on the first day of the tax year, i.e. July 1 of each year, and the exemption hereby granted shall be prospective only. However, the veteran shall be required to re-file the information mandated by this subsection only if the veteran's principal place of residence changes. In the event a surviving spouse of a veteran claims the exemption, the surviving spouse shall also provide documentation satisfactory to the commissioner of the revenue that the veteran's death occurred on or after January 1, 2011.

2. That this ordinance shall be in effect on and after the date of its adoption, May 10, 2011.

PASSED BY THE COUNCIL OF THE CITY OF NEWPORT NEWS ON MAY 10, 2011

Mabel Washington Jenkins, MMC  
City Clerk

McKinley L. Price, DDS  
Mayor

A true copy, teste:

City Clerk