

ORDINANCE #16-13

AN ORDINANCE TO AMEND CHAPTER 18, ARTICLE III, SEC. 18-57 AND SEC. 18-58 OF THE WILLIAMSBURG CODE TO MODIFY THE DEFINITION OF “KILLED IN ACTION” AND TO INCLUDE OTHER IMPROVEMENTS TO THE REAL PROPERTY TAX EXEMPTION FOR DISABLED VETERANS AND SURVIVING SPOUSES TO COMPLY WITH HB127/SB99 AND HB421 ENACTED BY THE VIRGINIA GENERAL ASSEMBLY AT ITS 2016 SESSION

WHEREAS, the Virginia General Assembly at its 2016 session enacted HB127/SB99 to amend the definition of “killed in action” making it necessary to amend Chapter 18, Article III, Sec. 18-58 of the Williamsburg Code accordingly; and

WHEREAS, the Virginia General Assembly at its 2016 session enacted HB421 mandating inclusion of certain accessory buildings on land exempted from real property taxation under the Virginia Code, thus making it necessary to amend Chapter 18, Article III, Sec. 18-57 and 18-58 of the Williamsburg Code accordingly;

NOW, THEREFORE, it is hereby ORDAINED that Sec. 18-58 (a) of Article III, Chapter 18 of the Code of the City of Williamsburg is hereby amended as follows and further that *for tax year beginning July 1, 2017* and all subsequent tax years thereafter, Section 18-57 (a) and 18-58 (c) of Article III, Chapter 18 of the Williamsburg Code are hereby amended as follows:

NOW, THEREFORE, it is hereby ORDAINED, that Section 18-58 of Article III, Chapter 18 of the Williamsburg Code are hereby amended as follows:

Sec. 18-57. - Exemption for disabled veterans.

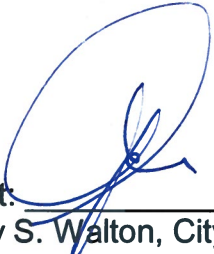
- (a) Pursuant to Section 6-A of Article X of the Constitution of Virginia, there is hereby exempted from taxation the real property, including the joint real property of husband and wife, of any veteran who has been rated by the United States Department of Veterans Affairs, or its successor agency, pursuant to federal law, to have a 100 percent service-connected, permanent, and total disability, and who occupies the real property as his principal place of residence. The land area to be exempted **hereby includes the parcel of land upon which the dwelling is located which is occupied by veteran as his or her principal place of residence and in addition to such dwelling such exemption shall also include every other improvement located upon such parcel so long as the principal use of the improvement is (i) to house or cover motor vehicles or household goods and personal effects as classified in subdivision A 14 of § 58.1-3503 and as listed in § 58.1-3504 of the Virginia Code and (ii) for other than a business purpose.** If the veteran's disability rating occurs after January 1, 2011, and he or she has a qualified primary residence on the date of the rating, then the exemption for such veteran under this section begins on the date of such rating. However, the city shall not be liable for any interest on any refund due to the veteran for taxes paid prior to the veteran's filing of the affidavit or written statement required by subsection (c) below. If the qualified veteran acquires the property after January 1, 2011, then the exemption shall begin on the date of acquisition, and the previous owner may be entitled to a refund for a pro rata portion of real property taxes paid for the tax period to which the pro-ration applies.

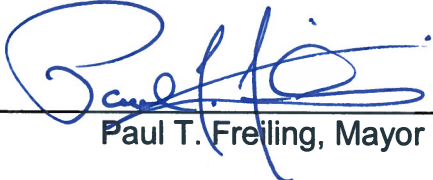
Sec. 18-58. - Exemption of qualifying dwellings of surviving spouses of certain members of The United States Armed Forces killed in action.

- (a) As required by § 58.1-3219.9, et seq. of the Virginia Code, beginning on January 1, 2015 for the second half of the fiscal year ending June 30, 2015, and then thereafter, there is hereby exempted from taxation the real property as described in subsection (b) of the surviving spouse (i) of any member of the armed forces of the United States who was killed in action as determined by the United States Department of Defense and (ii) which surviving spouse occupies the real property as such spouse's principal place of residence. If such member of the armed forces of the United States is killed in action after January 1, 2015, and the surviving spouse has a qualified dwelling as defined in subsection (b) on the date that such member of the armed forces is killed in action, then the exemption for the surviving spouse shall begin on the date that such member of the armed forces is killed in action. However, the city shall not be liable for any interest on any refund due to the surviving spouse for taxes paid prior to the surviving spouse's filing of the affidavit or written statement required by subsection (c). If the surviving spouse acquires the property after January 1, 2015, then the exemption shall begin on the date of acquisition, and the previous owner may be entitled to a refund for a pro rata portion of real property taxes paid pursuant to subsection (i). A determination by the Department of Defense that a member of the armed forces was "killed in action" shall include a determination that such member "died of wounds received in action."
- (c) The surviving spouse of a member of the armed forces killed in action shall qualify for the exemption so long as the surviving spouse does not remarry and continues to occupy the real property as such surviving spouse's principal place of residence. The exemption applies without any restriction on the spouse's moving to a different principal place of residence. The exemption here provided includes the qualifying dwelling or the portion of the value of such dwelling, or portion of the value of such dwelling and land upon which it is situated up to one acre that qualifies for the exemption pursuant to subparagraph (b) above, as well as every other improvement located upon such parcel so long as the principal use of the improvement is (i) to house or cover motor vehicles or household goods and personal effects as classified in subdivision A 14 of §58.1-3503 and as listed in §58.1-3504 of the Code of Virginia and (ii) for other than a business purpose,

EXCEPT, as here amended, the Williamsburg Code shall remain unchanged.

Adopted: September 8, 2016


Attest:
Gerry S. Walton, City Council Clerk


Paul T. Freiling, Mayor