

ORDINANCE NO. 7920-23

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, 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, Section 40-7.06, Exemption for disabled veterans, be, and the same hereby is, amended and reordained, as follows:

CHAPTER 40

TAXATION

ARTICLE I. GENERAL PROVISIONS AND EXEMPTIONS

DIVISION 2. EXEMPTIONS GENERALLY

Sec. 40-7.06. Exemption for disabled veterans.

(a) Real estate

- (1) 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 (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 as part of the principal place of residence shall not exceed one (1) acre.
- (2) 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, and the surviving spouse does not remarry. The exemption applies without any restriction on the spouse's moving to a different principal place of residence.

- (3) 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, (iii) certifying that the real property is occupied as the veteran's, or surviving spouse's, principal place of residence and (iv) documentation from the United States Department of Veterans Affairs, or its successor agency, indicating that the veteran has a one hundred (100) percent service-connected, permanent, and total disability. The exemption hereby granted shall begin on the date the application is filed if the qualified applicant owns a qualifying residence at that time. The veteran, or the surviving spouse, shall be required to re-file the information mandated by this subsection only if the 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.
- (4) The veteran or surviving spouse may claim the exemption under this section prior to purchasing the qualifying dwelling by filing the documentation as required by this section and valid documentation of the purchase agreement for the qualifying dwelling. The commissioner of the revenue, with the assistance of the real estate assessor, shall within twenty (20) business days following receipt of such documentation, process the application and send the veteran, or surviving spouse, a letter stating whether the application is approved or denied. If the application is approved, the letter shall also include the amount of the tax exemption for the qualifying property the veteran, or surviving spouse, intends to purchase. However, the exemption described in such letter shall only become effective on the date of acquisition of the property.

(b) Motor vehicle

- (1) Pursuant to Section 6(a)(8) of Article X of the Constitution of Virginia, there is hereby exempted from taxation a single motor vehicle owned and used primarily by or for a veteran of the armed forces of the United States or the Virginia National Guard 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 (100) percent service-connected, permanent, and total disability. For purposes of this subdivision, the term "motor vehicle" shall include only automobiles and pickup trucks.
 - (2) Any such motor vehicle owned by a married person may qualify if either spouse is a veteran who is one hundred (100) percent disabled pursuant to this subdivision.
 - (3) This exemption shall be applicable on the date the motor vehicle is acquired or January 1, 2021, whichever is later, but shall not be applicable for any time period prior to January 1, 2021.
2. That this ordinance shall be in effect on and after July 1, 2023.

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PASSED BY THE COUNCIL OF THE CITY OF NEWPORT NEWS ON JUNE 27, 2023

Mabel Washington Jenkins,
MMC City Clerk

Phillip D. Jones
Mayor

A true copy, teste:

City Clerk