

ORDINANCE-3827

AN ORDINANCE TO AMEND SECTION 35-64 OF THE
CITY CODE REGARDING GENERAL PREREQUISITES
FOR ELDERLY AND DISABLED TAX RELIEF

SECTION AMENDED: 35-64

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF VIRGINIA BEACH,
VIRGINIA, THAT:

1. Section 35-64 of the City Code is hereby amended and reordained to read as follows:

Sec. 35-64. - General Prerequisites to grant; effect of residency in hospital, nursing home, etc.

- (a) Either the exemption or freeze, but not more than one (1), as provided in this division shall be granted to persons subject to the following provisions:

(1) The title to the property for which exemption or freeze is claimed is held, or partially held, on June 30 immediately preceding the taxable year, by the person or persons claiming exemption, ~~deferral~~ or freeze and is occupied as the sole dwelling of such person or persons. Notwithstanding the preceding sentence, the June 30 ownership requirement shall not apply when the applicant is currently enrolled in the exemption or freeze program, is moving within the city, and all other income and net combined financial worth requirements continue to be met.

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2. This ordinance shall apply to all applications and participants in the Elderly and Disabled Tax Relief Program for Fiscal Year 2025-26 and thereafter.

Adopted by the City Council of the City of Virginia Beach, Virginia, this 2nd day of September, 2025.