

ORDINANCE-3847

1 AN ORDINANCE TO AMEND SECTIONS 35-64 AND 35-67 OF
2 THE CITY CODE PERTAINING TO THE EXEMPTION OR
3 DEFERRAL OF REAL ESTATE TAXES FOR ELDERLY OR DISABLED
4 PERSONS

5 SECTIONS AMENDED: §§ 35-64 AND 35-67
6

7 WHEREAS, the City Council has previously directed adjustments to the income component of the tax relief
8 for elderly and disabled persons to be adjusted annually to mirror the average increase or decrease of the value of
9 single family residences; and

10
11 WHEREAS, the median increase in the value of a single family residence for FY ~~2025-26~~ 2026-27 is
12 ~~5.64%~~5.54%;

13
14 NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF VIRGINIA BEACH, VIRGINIA THAT:

15
16 Sections 35-64 and 35-67 of the City Code are hereby amended and reordained to read as follows:
17

18 **Sec. 35-64. General prerequisites to grant; effect of residency in hospital, nursing home, etc.**
19

20 (a) Either the exemption or freeze, but not more than one (1), as provided for in this division shall be
21 granted to persons subject to the following provisions:
22

23 (1) The title to the property for which exemption or freeze is claimed is held, or partially held, on
24 June thirtieth immediately preceding the taxable year, by the person or persons claiming exemption, deferral or
25 freeze and is occupied as the sole dwelling of such person or persons.
26

27 (2) The head of the household occupying the dwelling and owning title or partial title thereto or
28 either spouse in a dwelling jointly held by married individuals is either permanently and totally disabled or is sixty-
29 five (65) years of age or older on June thirtieth of the year immediately preceding the taxable year; provided,
30 however, that a dwelling jointly held by married individuals may qualify if either spouse is over sixty-five (65) years
31 of age.
32

33 (3) For the tax exemption programs, the total combined income received from all sources during
34 the preceding calendar year by: (i) the owner or owners of the dwelling who use it as their principal residence and
35 (ii) the owner's or owners' relatives who live in the dwelling, shall not exceed ~~eighty two thousand eight hundred~~
36 ~~thirty dollars (\$82,830)~~ eighty seven thousand four hundred nineteen dollars (\$87,419) provided that the first ten
37 thousand dollars (\$10,000.00) of income of each relative, other than a spouse of the owner, who is living in the
38 dwelling, shall not be included in such total; and provided further that the first ten thousand dollars (\$10,000.00) or
39 any portion thereof of income received by a permanently and totally disabled owner shall not be included in such
40 total.
41

42 (4) For the tax freeze program, the total combined income received from all sources during the
43 preceding calendar year by: (i) the owner or owners of the dwelling who use it as their principal residence and (ii)
44 the owner's or owners' relatives who live in the dwelling, shall not exceed ~~one hundred eight thousand seventy five~~
45 ~~dollars (\$108,075)~~ one hundred fourteen thousand sixty two dollars (\$114,062) provided that the first ten thousand
46 dollars (\$10,000.00) of income of each relative, other than a spouse of the owner, who is living in the dwelling, shall
47 not be included in such total; and provided that the first ten thousand dollars (\$10,000.00) or any portion thereof of
48 income received by a permanently and totally disabled owner shall not be included in such total.
49

50 (5) For the tax exemption programs, the net combined financial worth, including equitable

51 interests, as of December thirty-first of the year immediately preceding the taxable year, of the owners, and of the
52 spouse of any owner, excluding the value of the dwelling and the land (not exceeding ten acres) upon which it is
53 situated, shall not exceed three hundred and fifty thousand dollars (\$350,000.00).

54

55 (6) For the tax freeze program, the net combined financial worth, including equitable interests, as
56 of December thirty-first of the year immediately preceding the taxable year, of the owners, and of the spouse of any
57 owner, excluding the value of the dwelling and the land (not exceeding ten acres) upon which it is situated, shall not
58 exceed three hundred and fifty thousand dollars (\$350,000.00).

59

60 (7) The dwelling is occupied.

61

62

63 **Sec. 35-67. Amount of exemption.**

64 When a person claiming exemption under this division conforms to the standards and does not exceed
65 the limitations contained in this division, the tax exemption shall be as shown on the following schedule:

66

67 *Total income,*

68 *All Sources*

Tax Exemption

69 ~~\$0.00 - \$63,212.00~~

\$0.00 - \$66,714.00

100%

70 ~~\$63,212.01 - \$68,118.00~~

\$66,714.01 - \$71,892.00

80%

71 ~~\$68,118.01 - \$73,020.00~~

\$71,892.01 - \$77,065.00

60%

72 ~~\$73,020.01 - \$77,926.00~~

\$77,065.01 - \$82,243.00

40%

73 ~~\$77,926.01 - \$82,830.00~~

\$82,243.01 - \$87,419.00

20%

74

75 No lien shall accrue as a result of the amount certified as exempt.

76

77 BE IT FURTHER ORDAINED: That this ordinance shall be effective on July 1, 2026.

Adopted by the City Council of the City of Virginia Beach, Virginia, on this 12th day of May 2026.