

AMENDED ORDINANCE TO PROVIDE FOR INCREASE  
IN LIMITATION ON INCOME FOR SENIOR CITIZENS,  
AND EXTEND SAME PRIVILEGES TO CERTAIN  
PERMANENTLY AND TOTALLY DISABLED PERSONS.

Roosevelt Ferguson, Commissioner of the Revenue, came before the Board and advised that under Section 58-760.1 Code of Virginia, of 1950, as amended, the Board has the authority to amend the ordinance adopted on the 7th day of April, 1975, increasing the limitation on income and authority to extend the exemption to certain permanently and totally disabled persons.

Motion was made by Danny Brown, seconded by J. L. Porter, III, and duly passed to amend the ordinance adopted on the 7th day of April, 1975, pursuant to Section 58-760.1 of the 1950 Code of Virginia, as amended, as set forth below:

Under SECTION 3. REQUIREMENTS FOR EXEMPTION.

(a) No changes

(b) The head of the household occupying the dwelling and owning title, or partial title, thereto is sixty-five years of age or older on December 31, of the year immediately preceding the taxable year and certain permanently disable persons as described in Section 58-760.1 Subsection e.

Subsection (e).

"For purposes of this section, the term "permanently and totally disabled" shall mean unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life."

(c) The gross combined income of the owner(s) during the immediately preceding taxable year shall be determined by the Commissioner of the Revenue in an amount not to exceed SEVEN THOUSAND FIVE HUNDRED (\$7,500.00)  
DOLLARS -----

(d) The total combined financial worth of the owner(s) as of December 31, of the year immediately preceding the taxable year shall be determined by the Commissioner of the Revenue in an amount not to exceed TWENTY FIVE THOUSAND (\$25,000.00) DOLLARS -----

All other provisions of the original ordinance not specifically changed by this amendment shall remain in full force and effect.

Adopted the 4th day of December, 1978.

The Vote was:

For: Danny Brown  
J. L. Porter, III  
Herman Puckett

Opposed: Wm. F. Green.