

ORDINANCE AMENDING AND RE-ENACTING
SECTIONS 4-2-23(3), 4-2-25 AND 4-2-124(3) – REAL ESTATE AND PERSONAL
PROPERTY TAX EXEMPTION, OF THE CODE OF ORDINANCES
CITY OF HARRISONBURG, VIRGINIA

Be it ordained by the Council of the City of Harrisonburg, Virginia:

The following Sections be amended as shown:

Sec. 4-2-23. Requirements enumerated.

- (3) The gross combined income of the owner or owners during the year immediately preceding the taxable year shall be determined by the commissioner of the revenue to be an amount not to exceed fifty-five thousand dollars (\$55,000.00). Gross combined income shall include all income from all sources of (i) the owners of the dwelling who use it as their sole residence, (ii) the owner's relatives living in the dwelling for which the exemption is claimed, except for those relatives living in the dwelling and providing bona fide caregiving services to the owner whether such relatives are compensated or not, and (iii) nonrelatives of the owner who live in the dwelling except for bona fide tenants or bona fide caregivers of the owner, whether compensated or not. Determination of gross combined income is further subject to subdivision 1b of section 58.1-3211 of the Code of Virginia, 1950, as amended.

Sec. 4-2-25. Schedule of amounts.

- (a) The person qualifying for the exemption shall be relieved of liability of the real estate tax levied on the qualifying dwelling and land in accordance with the following schedule:

Combined Gross Income Exemption	Percent
Up to \$35,000.00	100
\$35,001.00 to \$40,000.00	80
\$40,001.00 to \$45,000.00	60
\$45,001.00 to \$50,000.00	40
\$50,001.00 to \$55,000.00	20

Sec. 4-2-124. Requirements enumerated.

- (3) The total gross combined income of the owner of the motor vehicle during the year immediately preceding the taxable year shall be determined by the commissioner of the revenue to be an amount not to exceed fifty-five thousand dollars (\$55,000.00). Gross combined income shall include all income from all sources of the owner of the motor vehicle for which the exemption is claimed.

This ordinance shall be effective on the _____ day of _____, 2025

ADOPTED AND APPROVED this _____ day of _____, 2025.

MAYOR

ATTEST: _____
City Clerk