

Article III

Exemption for Elderly and Disabled Persons

[Adopted 6-14-1990, amended 12-18-1997 and 5-16-2002 (Ch. II, § 8, 2-08-04, of the 1991 Code) amended (Date Approved) /2017, Subsequent amendments noted where applicable.]

As of (Date Approved) the Town Council hereby adopts an exemption schedule as outlined herein. All taxpayers receiving Senior, Variable, and/or Disability exemptions as of (Date Approved) will continue to receive their exemption, after required annual qualification, in an amount not to exceed the exemption allowed as of December 31, 2016.

§ 247-9 Exemption granted; amount.

A. Elderly & Disability Exemptions

The Town Council does hereby grant an exemption from the tax assessed on the real property situated in said Town which is owned and occupied by owners 65 years of age or over or under 65 years of age who are permanently disabled in an amount as follows:

- (1) Qualified owners who are 65 years of age or older, or qualified owners that are permanently disabled: an exemption in the amount of \$2,070;
- (2) Owners who are 80 years of age or older, and have owner/occupied property for twenty years prior, shall receive an additional exemption, of \$1,000.
- (3) Qualified owner/occupants after (Approval Date), regardless of exemptions allowed on real estate, shall pay a minimum tax of \$600 annually.

B. Variable income exemption:

For qualified owner/occupants receiving the variable income exemption prior to (Approval Date): the Town Council also exempts from taxation the real property situated in said Town which is owned and occupied by owners with a combined adjusted gross taxable annual household income not to exceed \$27,681, exclusive of social security benefits, at the rate applied to the qualified owner/occupant as of December 31, 2016. The variable income exemption does not apply to owner/occupants (Approval Date) forward.

C. A schedule specifying said exemptions, as may be approved annually by the Council, shall be maintained by the Tax Assessor. The exemptions provided for herein may be decreased or increased at the discretion of the Town Council.

D. Said exemptions shall be pro-rated among the owners of said real property and shall be in addition to any and all other exemptions from taxation to which said owner may be otherwise entitled. Said exemption shall be applied uniformly, and shall be granted upon proof of the following:

- (1) Age;
- (2) Ownership and occupancy:

For owner/occupants prior to (Approval Date) they shall have resided at said property for a period of five continuous years of the prior seven years, next to the filing of an application for the exemption. For owner/occupants, as of (Approval Date), they shall have resided at said property for a period of ten continuous years, of the prior twelve, next to the filing of an application for the exemption. [Amended 8-20-2015, effective 8-20-2015]

documentation as may be required by the Assessor.

- (8) Household income, for owners receiving an exemption prior to (Approval Date), shall include the annual gross taxable income of any person who occupies and maintains said residence as his/her legal domicile.

B. In the event that the applicants for exemption are co-tenants, joint tenants or tenants by the entirety, the proof enumerated above by any one of the applicants shall be sufficient to be entitled to the exemption.

§ 247-11 Termination of exemptions.

[Amended 8-20-2015, effective 8-20-2015]

All exemptions shall terminate upon the conveyance of the subject property, death of the person or persons exempted or the moving of such person or persons from the Town of Gloucester, or in the case of a disability exemption when the physical or mental illness is terminated, or when said exempted person(s) otherwise fail to qualify. However, notwithstanding any other provision contained herein to the contrary, any owner of real property who at one time was a resident of the Town but has since transferred ownership of said property shall, after reacquiring ownership of real property, be granted a tax exemption upon proof, in addition to that required as set forth above, of the following: for owner/occupants prior to (Approval Date), ownership and occupancy of said residential property, following non-ownership for a period not to exceed two years, provided said non-ownership period followed five years of continuous ownership and occupancy in order to qualify for the tax exemption. For owner/occupants who purchase their property as of (Approval Date), proof of ownership and occupancy of said residential property, following non-ownership for a period not to exceed two years, provided said non-ownership period followed ten years of continuous ownership and occupancy in order to qualify for said tax exemptions. (If the non-ownership period exceeds two years, the exemption will terminate.) No exceptions shall be made regarding the time frame set forth above.

This Ordinance Shall Take Effect upon Passage.