

Section 3-2 Qualifications and Amount of Exemption

Every resident of this City, of the age of sixty-five (65) or more years, having an income not in excess of twenty thousand dollars (\$20,000.00) per year and residing in a dwelling house owned by him which is a constituent part of his real property, shall be entitled, on proper claim being made therefore, to exemption from taxation on such real property to an assessed valuation not exceeding forty thousand dollars (\$40,000.00) in the aggregate. No such exemption shall be in addition to any other exemption to which said person may be entitled, and no such exemption shall be permitted where the total household income of those residing in said dwelling house is in excess of twenty-five thousand dollars (\$25,000.00) per year.

Every resident of this City who has become disabled by December 31 of the pre-tax year, having an income not in excess of twenty thousand dollars (\$20,000.00) per year and residing in a dwelling house owned by him which is a constituent part of his real property, shall be entitled, on proper claim being made therefore, to exemption from taxation on such real property to an assessed valuation not exceeding forty thousand dollars (\$40,000.00). For loss of use of limbs or loss of limbs requiring home with special fixtures, an additional forty thousand dollars (\$40,000.00) exemption up to eighty thousand dollars (\$80,000.00). No such exemption shall be in addition to any other exemption to which said person may be entitled, and no such exemption shall be permitted where the total household income of those residing in said dwelling house is in excess of twenty-five thousand dollars (\$25,000.00) per year.

Section 3-3 Application for Exemption: Form and Filing Date

No exemption from taxation on the evaluation of real property as provided in this Article shall be allowed except upon written application therefore, which shall be on a form prescribed and provided by the Mayor and Council. Applications for exemption shall be filed with the Mayor and Council on or before April 15 of the tax year.

Resident must submit with application as proof of disability:

- a.) Certificate of Social Security insurance award of fifty percent (50%) disability or greater or
- b.) Signature of two (2) doctors on application describing extent of disability of at least fifty percent (50%).

Section 3-4 Contents of Application for Exemption

Every fact essential to support a claim for exemption under this Article shall exist on December 31 of the pre-tax year. Every application by a claimant therefore shall establish that:

- a.) he was, on December 31 of the pre-tax year:

- 1.) a resident of this City for the period required.
 - 2.) of the age of sixty-five (65) or more years.
 - 3.) the owner of a dwelling house which is a constituent part of the real property for which the exemption is claimed.
 - 4.) residing in said dwelling house.
- b.) his income for the yearly period as provided by this Article did not exceed twenty thousand dollars (\$20,000.00).
 - c.) the total yearly household income of those persons residing in said dwelling house is not in excess of twenty-five thousand dollars (\$25,000.00).

Section 3-5 Allowance of Exemption

If the Mayor and Council approve the application, the claimant shall be allowed an exemption from taxation against the assessed valuation of the real property assessed to the claimant in the amount of the claim approved by the Mayor and Council.

Section 3-6 New Application Shall be Filed Each Year

Claimants shall reestablish their qualifications as outlined in this Article each year.

Section 3-7 Exemption When Property is Held by Tenants in Common/Joint Tenants

a.) Where title to property on which an exemption is claimed is held by claimant and another or others, either as tenants in common or as joint tenants, claimant shall not be allowed an exemption against his interest in said property in excess of the assessed valuation of his proportionate share in said property. Claimant's proportionate share, for the purposes of this Article, shall be deemed to be equal to that of each of the other tenants, unless it is shown that the interests in question are not equal, in which event, claimant's proportionate share shall be as shown.

b.) Nothing in this Article shall preclude more than one (1) tenant, whether title be held in common or joint tenancy, from claiming exemption against the property so held, but no more than the equivalent of one (1) full exemption in regard to such property shall be allowed in any year. In any case in which the claimants cannot agree as to the apportionment thereof, the exemption shall be apportioned in proportion to their interest. Property held by husband and wife as tenants by the entirety, shall be deemed wholly owned by each tenant, but not more than one exemption in regard to such property shall be allowed in any year.

c.) Right to claim exemption under this Article shall extend to property, the title to which is held by a partnership to the extent of the claimant's interest as a partner therein, and by a guardian, trustee, committee, conservator or other fiduciary for any person who would otherwise be entitled to claim exemption under this Article, but not to property the title to which is held by a corporation.