

ORDINANCE NO. 2902

AN ORDINANCE to amend and reordain Section 3-2-162, subsection (3), Section 3-2-163, Section 3-2-166, Article L, Chapter 2, Title 3 of The Code of the City of Alexandria, Virginia, 1981, as amended; which Title 3 relates to FINANCE, TAXATION AND PROCUREMENT, which Chapter 2 relates to TAXATION, which Article L relates to REAL ESTATE TAX EXEMPTION OR DEFERRAL FOR ELDERLY OR PERMANENTLY AND TOTALLY DISABLED PERSONS, which Section 3-2-162 relates to EXEMPTION OR DEFERRAL--PROVIDED, which Section 3-2-163 relates to SAME--ELIGIBILITY, RESTRICTIONS GENERALLY, which subsection (3) relates to TOTAL COMBINED INCOME OF PERSONS CLAIMING AN EXEMPTION and which Section 3-2-166 relates to SAME--CALCULATION OF AMOUNT; LIMITATION.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 3-2-162, Article L, Chapter 2, Title 3 of The Code of the City of Alexandria, Virginia, 1981, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 3-2-162. Exemption or deferral--Provided.

There is hereby provided, at the election of the taxpayer, an exemption from or deferral of payment of taxes on real estate in the city owned by and occupied as the sole dwelling of a person or persons not less than 65 years of age or permanently and totally disabled, subject to the restrictions and conditions prescribed by this article and the laws of the Commonwealth of Virginia. It is further provided that such eligible person or persons whose income falls within the limits set by section 3-2-166 may elect exemption of up to the total exemption limit authorized by that section and deferral of the balance of any tax liability in excess of the exemption limit.

Section 2. That subsection (3), Section 3-2-163, Article L, Chapter 2, Title 3 of The Code of the City of Alexandria, Virginia, 1981, as amended, be and the same hereby is amended and reordained to read as follows:

(3) The total combined income of the person or persons claiming an exemption shall not exceed \$15,100 for the calendar year immediately preceding the taxable year, except as otherwise provided herein.

Section 3. That Section 3-2-166, Article L, Chapter 2, Title 3 of The Code of The City of Alexandria, Virginia, 1981, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 3-2-166. Same--Calculation of amount; limitation.

(a) For eligible claimants with a total combined income not in excess of \$9,600, the amount of exemption from real estate tax for any taxable year shall be equal to their real estate tax liability. For eligible claimants with a total combined income in excess of \$9,600, the amount of exemption from real estate tax for any taxable year shall be the difference between their real estate tax liability and the sum of the following:

(1) Three per centum (3%) of such income in excess of \$9,601, but not in excess of \$10,600; and

(2) Four per centum (4%) of such income in excess of \$10,601, but not in excess of \$11,600; and

(3) Five per centum (5%) of such income in excess of \$11,601, but not in excess of \$12,600; and

(4) Six per centum (6%) of such income in excess of \$12,601, but not in excess of \$13,600; and

(5) Seven per centum (7%) of such income in excess of \$13,601, but not in excess of \$14,600; and

(6) Eight per centum (8%) of such income in excess of \$14,601, but not in excess of \$15,100.

(b) Provided, however, that the amount of exemption from real estate tax shall in no event exceed \$1,000 for any taxable year and provided, further, that the amount of exemption from real estate tax shall be reduced by the amount that the total combined income of the claimant exceeds \$15,100, except that the amount of exemption from real estate tax to which a claimant is entitled under the provisions of this article shall not be reduced below the amount of such exemption, if any, which was deducted from the claimant's real estate tax liability in the preceding taxable year if such reduction is caused by a change in the provisions of this article. Under no circumstances shall the total combined income of the person or persons claiming an exemption under this article exceed \$16,000.

(c) Provided, that the amount of deferral from real estate tax shall be reduced by the amount that the total combined income of the claimant exceeds \$18,000.

(d) Provided further, that the person or persons claiming an exemption under this article whose income is not in excess of \$9,600 may also elect to defer, under the provisions of this article, the full amount of any tax liability in excess of the \$1,000 exemption limit.

(e) Provided further, that any amount claimed as a deferral under this article shall accrue, from the date of the deferral, interest at the rate of eight per centum (8%) per annum until the taxes are paid.

Section 4. That the title of and an informal memorandum explaining this ordinance shall be published in a newspaper of general circulation published in the city not later than five days following its introduction together with a notice containing the time and place for a public hearing. The city clerk shall have the full text of this ordinance printed in sufficient numbers to supply copies to meet request. The city clerk shall note the date of introduction and first reading, the date of publication, the date of the public hearing, and the date of the second reading and final passage in the minutes of the meeting. This ordinance shall become effective the date of its final passage.

CHARLES E. BEATLEY, JR.  
Mayor

Final Passage: February 25, 1984