

AN ORDINANCE to amend Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, by adding thereto a new article numbered XIII; which Chapter 36 relates to TAXATION, and which new Article XIII relates to and adopts REAL ESTATE TAX EXEMPTION FOR ELDERLY PERSONS and provides for ADMINISTRATION, prescribes REGULATIONS, and establishes PENALTIES FOR VIOLATIONS.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended by adding thereto a new article numbered XIII to read as follows:

Article XIII. Real Estate Tax Exemption For
Elderly Persons.

Sec. 36-72. Definitions.

The following words and phrases when used in this article shall, for the purposes of this article, have the following respective meanings, except where the context clearly indicates a different meaning:

Total combined income. Gross income from all sources, of the owners of the dwelling residing therein and of the owners' relatives living in the dwelling.

Net combined financial worth. All assets of the owners of the dwelling who reside therein, and of the owners' relatives living in the dwelling, including equitable interests, but excluding the value of the dwelling and the land, not exceeding one acre, upon which it is situated.

Taxable year. The calendar year for which exemption is claimed.

City manager. The city manager of the City of Alexandria, Virginia, or any of his duly authorized deputies or agents.

Sec. 36-73. Exemption provided.

Commencing January 1, 1972, there is hereby provided an exemption from taxation of real estate in the City of Alexandria owned by, and occupied as the sole dwelling of a person or persons not less than sixty-five years of age, subject to the restrictions and conditions prescribed by this article and the laws of the Commonwealth of Virginia.

Sec. 36-74. Eligibility for exemption.

Exemption from real estate tax shall be granted subject to the following restrictions and conditions:

(a) The head of the household occupying the dwelling and owning title or partial title thereto shall have reached the age of sixty-five years prior to the first taxable year.

(b) Title or partial title to the real estate for which the exemption is claimed shall be owned on January first of the taxable year by the person or persons claiming such exemption.

(c) The total combined income shall not exceed \$7,500.00 for the calendar year immediately preceding the taxable year.

(d) The net combined financial worth shall not exceed \$20,000.00 as of December 31 of the calendar year immediately preceding the taxable year.

(e) The person or persons claiming exemption shall file the affidavit required by this article no later than February first of each taxable year.

Sec. 36-75. Administration.

The exemption from real estate tax for elderly persons shall be administered by the city manager according to the provisions of this article. The city manager is hereby authorized and empowered to prescribe, adopt, promulgate and enforce such rules and regulations in conformance with the provisions of this article, including the requirement of answers under oath, as may be reasonably necessary to determine eligibility for exemption. The city manager may require the production of certified tax returns and appraisal reports to establish total combined income or net combined financial worth.

Sec. 36-76. Claiming of exemption.

Annually, and not later than February first of the taxable year, the person or persons claiming exemption shall file with the city manager, in such manner as he shall prescribe and on forms to be supplied by the city, an affidavit setting forth the names of the related persons occupying the real estate for which exemption is claimed, their total combined income, and their net combined financial worth. If, after audit and investigation, the city manager determines the claimant is eligible for exemption from real estate tax, he shall so certify to the city collector of the City of Alexandria, who shall deduct the amount of the exemption from the claimant's real estate tax liability.

Sec. 36-77. Amount of exemption.

For eligible claimants, 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:

Three per centum of the amount of total combined income not exceeding one thousand dollars; and

Four per centum of the amount of such income in excess of one thousand dollars, but not in excess of two thousand dollars; and

Five per centum of the amount of such income in excess of two thousand dollars, but not in excess of three thousand dollars; and

Six per centum of the amount of such income in excess of three thousand dollars, but not in excess of four thousand dollars; and

Seven per centum of the amount of such income in excess of four thousand dollars, but not in excess of five thousand dollars; and

Eight per centum of the amount of such income in excess of five thousand dollars, but not in excess of six thousand dollars; and

Nine per centum of the amount of such income in excess of six thousand dollars, but not in excess of seven thousand five hundred dollars.

Provided, however, that the amount of exemption from real estate tax shall in no event exceed four hundred seventy dollars for any taxable year.

Sec. 36-78. Changes in status.

Changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which the affidavit is filed and having the effect of exceeding or violating the limitations and conditions provided herein, shall nullify any exemption for the then current taxable year and the taxable year immediately following.

Sec. 36-79. Penalty.

Any person falsely claiming an exemption hereunder shall be guilty of a misdemeanor, and upon conviction thereof, shall be fined not less than \$25.00 nor more than \$500.00 for each offense.

Section 2. That 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 clerk of the council 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: DECEMBER 28, 1971