

AN ORDINANCE to amend and reordain Section 36-74 of Article XIII, Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended; which Chapter 36 relates to TAXATION, which Article XIII relates to REAL ESTATE TAX EXEMPTION FOR ELDERLY PERSONS, and which Section 36-74 relates to ELIGIBILITY FOR EXEMPTION.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 36-74, Article XIII, Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended and reordained to read as follows:

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 May first of each taxable year.

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: APRIL 25, 1972