

ORDINANCE NO. 1987

AN ORDINANCE to amend and reordain Sections 36-72, 36-76, and 36-77 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, which Section 36-72 relates to DEFINITIONS, which Section 36-76 relates to SAME--PROCEDURE FOR CLAIM, and which Section 36-77 relates to SAME--CALCULATION OF AMOUNT; LIMITATION.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 36-72, 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. 36-72. 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 and any spouse living in the dwelling, not including the first one thousand five hundred dollars of income of one relative, other than spouse, of the owner or owners, who is living in the dwelling.

Net combined financial worth. All assets of the owners of the dwelling who reside therein, and of the owners' relatives and any spouse 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.

Section 2. That Section 36-76, 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. 36-76. Same--Procedure for claim.

Annually, and not later than May 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 finance director of the City of Alexandria, who shall deduct the amount of the exemption from the claimant's real estate tax liability.

Section 3. That Section 36-77, 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. 36-77. Same--Calculation of amount; limitation.

For eligible claimants with a total combined income not in excess of two thousand dollars, 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 two thousand dollars, 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 in excess of two thousand dollars, but not in excess of three thousand dollars; and

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

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

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

Seven per centum 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 five hundred dollars for any taxable year.

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: November 26, 1974