

ORDINANCE NO. 2193

AN ORDINANCE to amend the title of Article XIII and to amend and reordain Sections 36-72, 36-73, 36-74, 36-75, 36-76 and 36-77 of the aforesaid article, all of Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended; which Chapter 36 relates to TAXATION, which Article XIII thereof relates to REAL ESTATE TAX EXEMPTION FOR ELDERLY PERSONS, which Section 36-72 thereof relates to DEFINITIONS, which Section 36-73 thereof relates to EXEMPTION--PROVIDED, which Section 36-74 thereof relates to SAME--ELIGIBILITY; RESTRICTIONS GENERALLY, which Section 36-75 thereof relates to SAME--ADMINISTRATION BY CITY MANAGER, which Section 36-76 thereof relates to SAME--PROCEDURE FOR CLAIM, and which Section 36-77 thereof relates to SAME--CALCULATION OF AMOUNT; LIMITATION.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

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

Article XIII. Real Estate Tax Exemption for Elderly and Permanently and Totally Disabled Persons.

Section 2. 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 four thousand dollars of income of any 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.

Permanently and totally disabled persons. A person certified as provided by section 36-76(c) of this Code and found by the city manager to be unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.

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 3. That Section 36-73, 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. 36-73. 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 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.

Section 4. 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. Same--Eligibility; restrictions generally.

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 eleven thousand dollars for the calendar year immediately preceding the taxable year.

(d) The net combined financial worth shall not exceed thirty-five thousand dollars 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 5. That Section 36-75, Article XIII, Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended and reordain to read as follows:

Sec. 36-75. Same--Administration by city manager.

The exemption from real estate tax for elderly and permanently and totally disabled 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 returned and appraisal reports to establish total combined income or net combined financial worth.

Section 6. 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.

(a) 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.

(b) Any other provision of this article to the contrary notwithstanding, the city council may by resolution declare eligible to claim exemption the person or persons filing after May first but before November first of the 1975 taxable year an affidavit required by this article, provided good cause is shown for the failure to file the affidavit before May first of the taxable year.

(c) Any person under sixty-five years of age claiming exemption shall attach to the affidavit required by subsection (a) of this section a certification by the Social Security Administration, or if such person is not eligible for social security, a sworn affidavit by two medical doctors licensed to practice medicine in the Commonwealth to the effect that such person is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.

Section 7. 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 as follows:

Sec. 36-77. Same--Calculation of amount; limitation.

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

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

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

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

Seven per centum of such income in excess of seven thousand dollars, but not in excess of eight thousand dollars; and

Eight per centum of such income in excess of eight thousand dollars, but not in excess of nine thousand dollars; and

Nine per centum of such income in excess of nine thousand dollars, but not in excess of ten thousand dollars.

Provided, however, that the amount of exemption from real estate tax shall in no event exceed five hundred fifty dollars 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 ten thousand dollars, 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.

Section 8. 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 July 1, 1977.

FRANK E. MANN
Mayor

Final Passage: June 28, 1977