

ORDINANCE NO. 2437

AN ORDINANCE to amend and reordain the title of Article XIII; and to amend and reordain Sections 36-73, 36-74, 36-75, 36-76 and 36-77, 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 formerly related to REAL ESTATE TAX EXEMPTION FOR ELDERLY AND PERMANENTLY AND TOTALLY DISABLED PERSONS and now relates to REAL ESTATE TAX EXEMPTION FOR ELDERLY OR PERMANENTLY AND TOTALLY DISABLED PERSONS, which Section 36-73 formerly related to EXEMPTION--PROVIDED and now relates to EXEMPTION OR DEFERRAL--PROVIDED, which Section 36-74 relates to SAME--ELIGIBILITY; RESTRICTIONS GENERALLY, which Section 36-75 relates to SAME--ADMINISTRATION BY CITY MANAGER, 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 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 and reordained to read as follows:

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

Section 2. 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 or deferral--Provided.

There is hereby provided an exemption from or deferral of payment of taxes on 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 (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.

Section 3. 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 or deferral of payment of real estate taxes 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 (65) years prior to the first of the taxable year.

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

(c) The total combined income of the person or persons claiming an exemption shall not exceed twelve thousand dollars (\$12,000.00) for the calendar year immediately preceding the taxable year, except as otherwise provided herein.

(d) The total combined income of the person or persons claiming a deferral shall not exceed fifteen thousand dollars (\$15,000.00) for the calendar year immediately preceding the taxable year.

(e) The net combined financial worth shall not exceed fifty thousand dollars (\$50,000.00) as of December 31 of the calendar year immediately preceding the taxable year.

(f) The person or persons claiming an exemption or a deferral shall file the affidavit required by this article no later than May first of each taxable year.

Section 4. 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 reordained to read as follows:

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

The exemption from or deferral of payment of real estate taxes for elderly or 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 or deferral. The city manager may require the production of certified tax returns and appraisal reports to establish total combined income or net combined financial worth.

Section 5. 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 an exemption or deferral 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 an 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 an exemption or deferral of payment of real estate taxes, 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 or defer the claimant's tax liability as herein provided.

(b) Any provision of this article to the contrary notwithstanding, the city council may by resolution declare eligible to claim an exemption or deferral the person or persons filing after May first but before November first of the 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 (65) years of age claiming an exemption or deferral 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 (2) 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 6. 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 five thousand dollars (\$5,000.00), 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 five thousand dollars (\$5,000.00), 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:

- (a) Three (3) per centum of such income in excess of five thousand dollars (\$5,000.00), but not in excess of six thousand dollars (\$6,000.00); and
- (b) Four (4) per centum of such income in excess of six thousand dollars (\$6,000.00), but not in excess of seven thousand dollars (\$7,000.00); and
- (c) Five (5) per centum of such income in excess of seven thousand dollars (\$7,000.00), but not in excess of eight thousand dollars (\$8,000.00); and
- (d) Six (6) per centum of such income in excess of eight thousand dollars (\$8,000.00), but not in excess of nine thousand dollars (\$9,000.00); and
- (e) Seven (7) per centum of such income in excess of nine thousand dollars (\$9,000.00), but not in excess of ten thousand dollars (\$10,000.00); and
- (f) Eight (8) per centum of such income in excess of ten thousand dollars (\$10,000.00), but not in excess of eleven thousand dollars (\$11,000.00); and
- (g) Nine (9) per centum of such income in excess of eleven thousand dollars (\$11,000.00), but not in excess of twelve thousand dollars (\$12,000.00).

Provided, however, that the amount of exemption from real estate tax shall in no event exceed seven hundred fifty dollars (\$750.00) 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 twelve thousand dollars (\$12,000.00), 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 thirteen thousand dollars (\$13,000.00).

Provided further, that the person or persons claiming a deferral under this article shall pay from the date of the deferral, interest at the rate of eight (8) per centum per annum until the taxes are paid.

Section 7. 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

Introduction: 2/12/80
First Reading: 2/12/80
Publication: 2/15/80

Public Hearing: 2/26/80
Second Reading: 2/26/80
Final Passage: 2/26/80

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