

ORDINANCE NO. 2661

AN ORDINANCE to amend and reordain subsections (c) and (d), Section 36-74 and Section 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 relates to REAL ESTATE TAX EXEMPTION OR DEFERRAL FOR ELDERLY OR PERMANENTLY AND TOTALLY DISABLED PERSONS, which Section 36-74 relates to SAME--ELIGIBILITY; RESTRICTIONS GENERALLY and which Section 36-77 relates to SAME--CALCULATION OF AMOUNT; LIMITATION.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

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

(c) The total combined income of the person or persons claiming an exemption shall not exceed \$15,100.00 for the calendar year immediately preceding the taxable year, except as otherwise provided herein. Commencing with the taxable year beginning on January 1, 1983, the combined annual income rate shall be adjusted annually to conform with the Section 8 eligibility limits of the United States Department of Housing and Urban Development.

(d) The total combined income of the person or persons claiming a deferral shall not exceed \$19,000.00 for the calendar year immediately preceding the taxable year.

Section 2. 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 \$9,600.00, 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 \$9,600.00, 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 \$9,601.00, but not in excess of \$10,600.00; and

(b) Four (4) per centum of such income in excess of \$10,601.00, but not in excess of \$11,600.00; and

(c) Five (5) per centum of such income in excess of \$11,601.00, but not in excess of \$12,600.00; and

(d) Six (6) per centum of such income in excess of \$12,601.00, but not in excess of \$13,600.00; and

(e) Seven (7) per centum of such income in excess of \$13,601.00, but not in excess of \$14,600.00); and

(f) Eight (8) per centum of such income in excess of \$14,601.00, but not in excess of \$15,100.00.

Provided, however, that the amount of exemption from real estate tax shall in no event exceed \$1,000.00 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 \$15,100.00, 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 \$16,000.00.

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 3. 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: March 13, 1982