

ORDINANCE NO. 3485

AN ORDINANCE to amend and reordain Sections 3-2-163 (SAME--ELIGIBILITY, RESTRICTIONS GENERALLY) and 3-2-166 (SAME--CALCULATION OF AMOUNT; LIMITATION), of Article L (REAL ESTATE TAX EXEMPTION OR DEFERRAL FOR ELDERLY OR PERMANENTLY AND TOTALLY DISABLED PERSONS), Chapter 2 (TAXATION), Title 3 (FINANCE, TAXATION AND PROCUREMENT) of The Code of the City of Alexandria, Virginia, 1981, as amended.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 3-2-163 of The Code of the City of Alexandria, Virginia, 1981, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 3-2-163 Same--eligibility, restrictions generally.

Exemptions from or deferral of real estate taxation for any tax year shall be granted subject to the following restrictions and conditions:

(1) the total combined income for the calendar year immediately preceding the tax year of an applicant for an exemption may not exceed \$20,000. Such income of an applicant for a deferral may not exceed \$25,000.

(2) the net combined financial worth of an applicant may not exceed \$150,000.

(3) as of January 1 of the tax year, the applicant must occupy the real estate for which the exemption or deferral is sought as his or her sole residence and must be expected to so occupy the real estate throughout the year; provided, that an applicant who is residing in a hospital, nursing home, convalescent home or other facility for physical or mental care shall be deemed to meet this condition so long as the real estate is not being used by or leased to another for consideration.

(4) an applicant shall file the affidavit required by section 3-2-165 no later than January 31 of the tax year.

(5) interest on any taxes deferred under this article shall accrue at the rate of eight percent per annum from the date by which such taxes were required to be paid to the date on which such taxes are paid in full. Any and all deferred taxes shall constitute a single lien upon the applicant's real estate as if no deferral had been granted and the taxes had been assessed but not paid. To the extent it exceeds, in the aggregate, 10 percent of the price for which such real estate is sold or, if not sold, 10 percent of its assessed value, any such lien shall be inferior to all other liens.

Section 2. That Section 3-2-166 of The Code of the City of Alexandria, Virginia, 1981, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 3-2-166 Same--calculation of amount; limitation.

The exemption from or deferral of real estate taxes granted under this article for any tax year shall be calculated as follows:

(1) when the total combined income of the applicant does not exceed \$10,000, the applicant shall be exempt from the taxes owed for the year;

(2) when the total combined income of the applicant exceeds \$10,000 but does not exceed \$20,000, the applicant shall be exempt from the taxes owed for the year or from taxes in the amount of \$1,500, whichever is less, and may defer all or part of the amount of such taxes in excess of \$1,500; and

(3) when the total combined income of the applicant exceeds \$20,000 but does not exceed \$25,000, the applicant may defer all or part of the taxes owed for the year;

Provided, that if the real estate identified in the affidavit filed under section 3-2-165 is not owned solely by the applicant and his or her spouse, the amount of the tax exemption or deferral shall be either the amount of the taxes on the real estate for the tax year times the percentage ownership interest in the real estate held by the applicant, or by the applicant and his or her spouse, or \$1,500, whichever is less.

Section 2. This ordinance shall apply to tax years 1991 and those following and shall become effective upon the date and at the time of its final passage.

James P. Moran, Jr.
Mayor

Final Passage: November 17, 1990