

ORDINANCE NO. 3873

AN ORDINANCE to amend and reordain Sections 3-2-163 (SAME--ELIGIBILITY, RESTRICTIONS GENERALLY) and 3-2-165 (SAME--PROCEDURE FOR CLAIM), both 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 in any taxable 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 taxable 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 April 10 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 3-2-165 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. 3-2-165 Same--procedure for claim.

(a) Not later than April 10 for the taxable year, any applicant claiming an exemption or deferral of real estate taxes under this article shall file with the city manager, in such manner as the manager shall prescribe and on forms to be supplied by the city, an affidavit providing the following:

- (1) the name and age of the applicant;
- (2) a statement whether the applicant is permanently and totally disabled;
- (3) the address of the real estate for which the exemption or deferral is claimed;
- (4) the names of the applicant's spouse and of the relatives of the applicant and any other owners of the real estate who reside in the applicant's dwelling;
- (5) the total combined income of the applicant as defined in section 3-2-161(10);
- (6) the net combined financial worth of the applicant as defined in section 3-2-161(6);
- (7) the applicant's election of an exemption or deferral; and
- (8) the name and addresses of all owners of the real estate other than the owners who reside thereon.

(b) If, after audit and investigation, the city manager determines that the applicant is eligible for an exemption or deferral, the manager shall so certify to the director of finance, who shall deduct the amount of the exemption from the applicant's real estate tax liability or defer such tax liability as herein provided.

(c) Any provision of this article to the contrary notwithstanding, the city council may declare eligible to apply for an exemption or deferral any person filing the affidavit required by subsection (a) after April 10 but before June 30 of the taxable year, provided good cause is shown for the failure to file the affidavit before April 10 of the taxable year.

(d) Any applicant under 65 years of age claiming an exemption or deferral on the basis of a permanent and total disability shall attach to the affidavit required by subsection (a) a certification by the Social Security Administration or, if the person is not eligible for social security, an affidavit by two medical doctors licensed to practice medicine in the commonwealth to the effect that the 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 the person's life.

Section 3. That this ordinance shall become effective upon the date and at the time of its final passage.

KERRY J. DONLEY
Mayor

Final Passage: June 15, 1996