

ORDINANCE NO. _____

AN ORDINANCE to amend and reordain Section 3-2-166 (SAME- CALCULATION OF AMOUNT; LIMITATION) of Division 1 (REAL ESTATE TAX EXEMPTION OR DEFERRAL FOR ELDERLY OR PERMANENTLY AND TOTALLY DISABLED PERSONS) of Article L (REAL ESTATE TAX RELIEF), 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 3-2-166 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended by deleting the text shown in strikethrough and adding the text shown in underline as follows:

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

(a) The exemption from or deferral of real estate taxes on the value of the house and up to one acre of land granted under this division for any taxable year shall be limited and calculated as follows:

(1) when the total combined income of the applicant does not exceed ~~\$40,000~~ \$55,000, the applicant shall be exempt from the taxes owed for the year;

(2) when the total combined income of the applicant exceeds ~~\$40,000~~ \$55,000 but does not exceed ~~\$55,000~~ \$72,000, the applicant shall be exempt from 50 percent of the taxes owed for the year, and may defer all or part of the amount of such taxes in excess of the amount exempted;

(3) when the total combined income of the applicant exceeds ~~\$55,000~~ \$72,000 but does not exceed ~~\$72,000~~ \$100,000, the applicant shall be exempt from 25 percent of the taxes owed for the year, and may defer all or part of the amount of such taxes in excess of the amount exempted; and

(4) when the total combined income of the applicant exceeds ~~\$72,000~~ \$100,000 but does not exceed ~~\$100,000~~ \$120,000, the applicant may defer all or part of the amount of such taxes as may be due.

(b) Notwithstanding the provisions of subsection (a) above, if the real estate identified in the affidavit or written statement 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 the amount of the taxes on the real estate for the taxable year times the percentage ownership interest in the real estate held by the applicant, or by the applicant and his or her spouse.

(c) Notwithstanding the provisions of subsection (a) above, if an applicant becomes eligible for exemption or deferral of real estate taxes owed during the course of the taxable year, the amount of the exemption or deferral computed under subsection (a) shall be reduced by one-twelfth of such amount for each full calendar month of the taxable year during which month such

1 applicant is not eligible for exemption or deferral. (Ord. No. 4297, 4/29/03, Sec. 1; Ord. No.
2 4390, 5/2/05, Sec. 1; Ord. No. 4446, 4/24/06, Sec. 1; Ord. No. 5213, 3/16/19, Sec. 4)

3 Section 2. That Article L as amended pursuant to Section 1 of this ordinance, be, and the
4 same hereby is, reordained as part of the City of Alexandria City Code.
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6 Section 3. That this ordinance shall become effective for Tax Years 2024 and thereafter,
7 as of January 1, 2024, nunc pro tunc.
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10 JUSTIN M. WILSON
11 Mayor
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14 Introduction: 05/14/2024
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16 Publication:
17 Public Hearing: 05/18/2024
18 Second Reading: 05/18/2024
19 Final Passage: 05/18/2024
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