

ORDINANCE NO. 5502

AN ORDINANCE to amend and reordain Division 1 (REAL ESTATE), Article M (LEVY AND COLLECTION OF PROPERTY TAXES), 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 Division 1 of Article M of Chapter 2 of Title 3 of the Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended by adding a new Section 3-2-194 shown in underline as follows:

Sec. 3-2-194 Surviving Spouse of Veteran Killed in the Line of Duty; Separate Class of Property.

(a) For taxable years beginning on or after January 1, 2023, there shall be established as a separate class of real property for taxation for qualifying properties owned by the surviving spouse of a member of the Armed Forces of the United States who died in the line of duty with a line of duty determination from the U.S. Department of Defense, where such death was not the result of criminal conduct.

(b) The rate of taxation for this class of real property shall be \$0.01 per \$100 of assessed valuation.

(c) In order to qualify for the rate under this separate class of taxation, the real property must be the principal place of residence for the surviving spouse. Notwithstanding, the surviving spouse shall not be restricted from moving to a different principal place of residence, nor shall the surviving spouse be required to reside in the Commonwealth at the time of death of the member of the Armed Forces of the United States.

(d) An owner may qualify for the separate class of taxation under this section provided the surviving spouse does not remarry.

(e) The director of finance is hereby authorized to establish application procedures as may be necessary or convenient to administer this program, provided however that they shall not be in conflict with the provisions of this section.

Section 2. That Division 1 of Article M of Chapter 2 of Title 3 as amended pursuant to Section 1 of this ordinance, be, and the same hereby is, reordained as part of the City of Alexandria City Code.

Section 3. That this ordinance shall become effective January 1, 2023, nunc pro tunc.



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**JUSTIN M. WILSON**  
Mayor

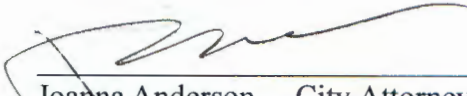
ATTEST:



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Gloria A. Sitton, CMC City Clerk

Approved as to Form:



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Joanna Anderson City Attorney

Final Passage: June 17, 2023