

ORDINANCE NO. 4878

AN ORDINANCE to amend and reordain Sections 3-2-163 (SAME—ELIGIBILITY, RESTRICTIONS GENERALLY) and 3-2-164 (SAME—ADMINISTRATION BY CITY MANAGER) of Division 1 (REAL ESTATE TAX EXEMPTION OR DEFERRAL FOR ELDERLY OR PERMANENTLY AND TOTALLY DISABLED PERSONS) of Article L (REAL ESTATE TAX RELIEF) of Chapter 2 (TAXATION) of 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 taxable year of an applicant may not exceed the limits established by section 3-2-166.
- (2) The net combined financial worth of an applicant may not exceed ~~\$340,000 for taxable year 2006, and \$540,000 for taxable year 2007~~ \$430,000 for taxable year 2014 and thereafter.
- (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 or written statement, or annual certification, required by section 3-2-165 no later than April 15 of the taxable year.
- (5) Interest on any taxes deferred under this article division shall accrue at the rate of five 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 3-2-164 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. 3-2-164 Same—administration by city manager.

The exemption from or deferral of payment of real estate taxes for elderly or permanently and totally disabled persons shall be administered by the city manager according to the provisions of this division. The city manager is hereby authorized and empowered to prescribe, adopt, promulgate and enforce such rules and regulations in conformance with the provisions of this division, including the requirement of answers under oath, as may be reasonably necessary to determine eligibility for exemption or deferral. The city manager may require the production of certified tax returns, bank and investment statements, and appraisal reports to establish total combined income or net combined financial worth.

Section 3. That this ordinance shall become effective January 1, 2014, nunc pro tunc.

WILLIAM D. EUILLE  
Mayor

Final Passage: May 17, 2014

City of Alexandria, Virginia  
 Elderly Tax Relief Program Requirements - Real Property\*

Jurisdiction	Income	Exemption	Net Worth (Assets)
Arlington County	\$0 - \$41,080	100%	\$340,000
	\$41,081 - \$51,560	50%	excludes 10 acres
	\$51,561 - \$77,407	25%	
Chesterfield County	\$0 - \$37,000	100%	\$350,000
	\$37,001 - \$48,500	60%	
	\$48,501 - \$52,000	35%	
City of Alexandria	\$0 - \$40,000	100%	\$540,000
	\$40,001 - \$55,000	50%	excludes 2 acres
	\$55,001 - \$72,000	25%	
City of Chesapeake	\$0 - \$22,000	100%	\$350,000
	\$22,001 - \$23,500	90%	excludes 3 acres
	\$23,501 - \$25,000	80%	
	\$25,001 - \$26,500	70%	
	\$26,501 - \$28,000	60%	
	\$28,001 - \$29,500	50%	
	\$29,501 - \$31,000	40%	
	\$31,101 - \$33,500	30%	
	\$33,501 - \$36,500	20%	
	\$36,501 - \$44,000	10%	
	\$44,001 - \$62,000	eligible for a frozen assessment	
City of Fairfax	\$0 - \$42,000	100%	\$340,000
	\$42,001 - \$52,000	50%	excludes 1 acre
	\$52,001 - \$62,000	25%	
City of Fredericksburg	\$0 - \$30,000	100%	\$200,000
	\$30,001 - \$40,000	80%	
	\$40,001 - \$50,000	60%	
	Maximum relief \$1,500		
City of Manassas	\$0 - \$51,550	100%	\$340,000
	\$51,551 - \$59,300	25%	excludes 1 acres
	\$59,301 - \$67,000	15%	
	\$67,001 - \$74,750	10%	
City of Norfolk	\$0 - \$28,611	100%	350,000
	\$28,612 - \$36,958	80%	
	\$36,959 - \$45,306	60%	
	\$45,307 - \$53,653	40%	
	\$53,654 - \$67,000	20%	
Fairfax County	\$0 - \$37,000	100%	\$350,000
	\$37,001 - \$48,500	60%	excludes 10 acres
	\$48,501 - \$52,000	35%	
	Maximum relief is \$2,000 per year for 60% and 35% applicants		
Loudoun County	\$0 - \$72,000	100%	\$440,000 excludes 3 acres
Prince William County	\$0 - \$51,550	100%	\$340,000
	\$51,551 - \$59,283	75%	excludes 25 acres
	\$59,284 - \$67,015	50%	
	\$67,016 - \$74,748	25%	

\*Data from Weldon Cooper Tax Rates 2012