



Legislation Text

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File #: 22-1201, Version: 1

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City of Alexandria, Virginia

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MEMORANDUM

**DATE:** MAY 9, 2022

**TO:** THE HONORABLE MAYOR AND MEMBERS OF CITY COUNCIL

**THROUGH:** JAMES F. PARAION, CITY MANAGER /s/

**FROM:** KENDEL TAYLOR, DIRECTOR OF FINANCE

**DOCKET TITLE:**

Public Hearing, Second Reading and Final Passage of an Ordinance to amend and reordain the deadline for applying for Personal Property Tax Relief for the Elderly and Disabled for first time filers and in cases of hardship, Section 3-2-224.2 (Alternative Tax Rate for Elderly and Handicapped), of the Code of the City of Alexandria, Virginia. [ROLL-CALL VOTE]

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**ISSUE:** Consideration of an ordinance to:

- Amend and reordain City Code Section 3-2-224.2 to provide for late applications consistent with State Code, and to bring the Personal Property Tax Relief program in harmony with the application deadline for the Real Estate Tax Relief program.

**RECOMMENDATION:** That City Council hold a public hearing and pass the proposed ordinance ordinance (Attachment 2) on second reading and final passage on May 14, 2022.

**DISCUSSION:** Staff is bringing this technical amendment to Council as a customer service initiative to assist the elderly and disabled population in participating in the City's Personal Property Tax Relief program. Currently, elderly and disabled applicants must apply for Personal Property tax relief by April 10<sup>th</sup> of the current year. However, unlike the Real Estate tax relief program, there is no provision in the ordinance for late applications for first time filers or in cases of hardship. This amendment mirrors the existing Real Estate ordinance and will allow the Department of Finance to accept late applications "after April 15 of the current taxable year but before April 15 of the following taxable year, provided good cause is shown for the late application. Authority for this latitude is already permitted by state law.

**FISCAL IMPACT:** This amendment would have negligible fiscal impact as the situation does not arise frequently. However, providing this flexibility will significantly help staff resolve those few cases where the

applicant has valid hardship reasons and could otherwise benefit from this program.

**ATTACHMENTS:**

Attachment 1 - Proposed Ordinance Cover

Attachment 2 - Proposed Ordinance Amendment

**STAFF:**

Laura B. Triggs, Deputy City Manager

Kendel Taylor, Director, Department of Finance

Kevin C. Greenlief, Assistant Director, Revenue Division, Finance

Sarah McElveen, Assistant City Attorney