

Chapter 43

REAL ESTATE TAX RELIEF FOR THE ELDERLY*

* **Cross References:** Real estate assessment, Ch. 20; relocation assistance in real property acquisition, Ch. 37; housing grants for needy persons, Ch. 44; utility tax, Ch. 63.

§ 43-1. Definitions.

§ 43-2. Exemption or deferral or both authorized; effective date.

§ 43-3. Administration of the exemption or deferral or both.

§ 43-4. Requirements for exemption or deferral or both.

§ 43-5. Claiming of exemption or deferral or both.

§ 43-6. Amount of exemption; requirement to report changes in income and ownership.

§ 43-7. Amount of deferral; repayment of deferral taxes.

§ 43-8. Reserved.

§ 43-9. Violations.

§ 43-1. Definitions.

For the purpose of this chapter, the following words and phrases shall have the meanings respectively ascribed to them by this section:

Affidavit shall mean the real estate tax exemption or deferral affidavit.

County shall mean Arlington County, Virginia.

County board shall mean the county board of Arlington County, Virginia.

County manager shall mean the county manager of Arlington County, Virginia, in his capacity as the constituted local board of welfare of Arlington County, Virginia.

Deferral shall mean deferral from the Arlington County real estate tax according to the provisions of this chapter.

Dwelling shall mean the full-time residence of the person or persons claiming exemption or deferral.

Exemption shall mean exemption from the Arlington County real estate tax according to the provisions of this chapter.

Head of household shall mean one who occupies and keeps house either for himself alone without any other person residing in the same dwelling or for himself and others while he supports and maintains the dwelling in which they all reside.

Owner shall mean any person who has title or partial title to the property for which exemption or deferral is sought and who has the use, control or occupation of the property, whether this interest in such property is an absolute fee or an estate less than fee.

Permanently and totally disabled shall mean 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 such person's life.

Property shall mean real property.

Taxable year shall mean the calendar year, from January 1 until December 31, for which the exemption, or deferral or both are claimed.
(1-1-72; 1-6-73; 8-5-78; 12-13-80; Ord. No. 87-30, 1-1-88; Ord. No. 88-22, 1-1-89; Ord. No. 89-31, 1-1-90; Ord. No. 93-1, 3-20-93; Ord. No. 01-11, 4-21-01)

§ 43-2. Exemption or deferral or both authorized; effective date.

Real estate tax exemption, or deferral, or both, are provided for qualified property owners who are not less than sixty-five (65) years of age or those qualified property owners who are permanently and totally disabled and who are eligible according to the terms of this chapter. Persons qualifying for exemption, or deferral, or both, are deemed to be bearing an extraordinary real estate tax burden in relation to their income and financial worth. The effective date of this chapter, as amended, shall be January 1, 1990.

(1-1-72; Ord. No. 89-31, 1-1-90)

§ 43-3. Administration of the exemption or deferral or both.

The exemption or deferral or both shall be administered by the county manager according to the provisions of this chapter. The county manager is hereby authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations in conformance with the provisions of this chapter, including the requirement of answers under oath as may be reasonably necessary to determine qualifications for exemption or deferral or both as specified by this chapter. The county manager may require the production of certified tax returns and appraisal reports to establish income or financial worth.

(1-1-72; Ord. No. 89-31, 1-1-90)

§ 43-4. Requirements for exemption or deferral or both.

Exemption or deferral or both shall be granted to persons subject to the following provisions:

(1) The title of the property for which exemption or deferral or both are claimed is held, or partially held, on January 1 of the taxable year by the person or persons claiming exemption or deferral or both; or the person or persons claiming exemption or deferral or both are life tenants on the property for which exemption or deferral or both are claimed on January 1 of the taxable year.

(2) Each owner of the property for which exemption or deferral or both are claimed is sixty-five (65) years old during the current taxable year and occupies such property as their sole dwelling, or is permanently and totally disabled. A dwelling jointly held by a husband and wife shall qualify if either spouse is or becomes sixty-five (65) years old or is or becomes permanently and totally disabled during the current taxable year.

(3) The gross combined income of the owner(s) during the year immediately preceding the taxable year shall be determined in an amount not to exceed forty-five (45) percent of the median adjusted gross income of married residents of Arlington County for a taxable years as published by the Weldon Cooper (WC) Center for Public Service of the University of Virginia adjusted for household size ~~sixty five (65) percent of the median income for households for the Washington, D.C. metropolitan statistical area (MSA) for a total exemption; shall be between forty-five (45) percent of the median adjusted gross income of married residents of Arlington County for a taxable years as published by WC adjusted for household size to fifty five (55) percent of the median adjusted gross income of married residents of Arlington County for a taxable years as published by WC adjusted for household size~~ sixty five (65) percent to eighty (80) percent the median income of the MSA for a fifty (50) percent exemption; shall be between fifty- five (55) percent of the median adjusted gross income of married residents of Arlington County for a taxable years as published by WC adjusted for household size and eighty (80) percent of the WC eighty (80) percent of median income of the MSA and maximum established under the Code of Virginia for a twenty-five (25) percent exemption. Any amount not exempted may be deferred by the owner. In no event shall the gross combined income of the owner(s) during the year immediately preceding the taxable year exceed ~~the greater of seventy two thousand dollars (\$72,000.00) or eighty (80) percent of the median adjusted gross income of married residents based on the most recent tax returns of the married residents of Arlington County for a taxable year as published by the Weldon Cooper Center for Public Service of the University of Virginia. The determination of the median income for the MSA shall be made by the county manager as of April 1, 2001, The Income limit shall be adjusted annually thereafter.~~ Gross combined income shall include all income from all sources of the owner(s) and/or relatives living in the dwelling for which exemption or deferral or both are claimed. ~~provided that the first ten thousand dollars (\$10,000) of income of each relative, other than spouse, of the owner(s) who is living in the dwelling shall not be included in such total.~~

(4) Reserved.

(5) The total combined financial worth of the owner(s) as of December 31 of the year immediately preceding the taxable year shall be determined in an amount not to exceed three hundred forty thousand dollars (\$340,000.00) for

exemption effective January 1, 2007. ~~Effective January 1, 2007, t~~The total combined financial worth of the owner(s) as of December 31 of the year immediately preceding the taxable year shall be determined in an amount not to exceed five hundred forty thousand dollars (\$540,000) for deferral . Total financial worth shall include the value of all assets including equitable interest, of the owner(s) and the owner's relatives living in the dwelling for which the exemption or deferral or both are claimed, and shall exclude the fair market value of the dwelling and the land upon which it is situated, not exceeding one (1) acre, for which exemption is claimed.

(1-1-72; 1-6-73; 7-1-77; 8-5-78; 12-8-79; 12-13-80; Ord. No. 82-36, § 1, 1-1-83; Ord. No. 87-30, 1-1-88; Ord. No. 88-22, 1-1-89; Ord. No. 89-31, 1-1-90; Ord. No. 00-28, 11-1-00; Ord. No. 01-11, 4-21-01; Ord. No. 02-10, 4-20-02; Ord. No. 05-02, 4-16-05, Effective 1-1-05; Ord. No. 06-07, 5-23-06, Effective 1-1-06)

§ 43-5. Claiming of exemption or deferral or both.

(1) Notwithstanding any other provisions of this chapter, triennially, and not later than August 15 of the taxable year, the person or persons claiming an exemption or deferral or both must file a real estate tax exemption or deferral or exemption and deferral affidavit, and annually between the triennial affidavit, file an income and asset declaration, with the county manager.

If the age or disability requirements are met during the current taxable year the portion of a qualifying person's real estate tax eligible for exemption or deferral or both shall be prorated to reflect the portion of the taxable year that the person qualifies for exemption or deferral or both by meeting the stated age or disability requirements of the program, provided that timely application is made.

The county manager may extend the deadline for filing the affidavit to any date between August 16 and January 31 of the next calendar year, upon his finding that such an extension would promote the purposes of this chapter and not interfere with the efficient administration of provisions of this chapter.

(2) The affidavit shall set forth in a manner prescribed by the county manager the names of the related persons occupying the dwelling for which exemption or deferral or both are claimed, their gross combined income and their total combined net worth. The affidavit shall also indicate whether the person or persons claim the exemption or the deferral or the combination exemption and deferral and deferral option, and if deferral the amount claimed up to one hundred (100) percentum of the real estate tax liability.

(3) If after audit and investigation the county manager determines that the person or persons are qualified for exemption or deferral or both, he shall so certify to the treasurer of Arlington County who shall deduct the amount of the exemption or deferral or both from the claimant's real estate liability.

(1-1-72; 5-6-72; 1-6-73; Ord. No. 87-30, 1-1-88; Ord. No. 88-22, 1-1-89; Ord. No. 89-31, 1-1-90; Ord. No. 99-1, 1-2-99; Ord. No. 99-2, 1-23-99; Ord. No. 01-11, 4-21-01)

§ 43-6. Requirement to report changes in income and ownership.

(1) Reserved.

(2) Reserved.

(3) Changes in respect to income, financial worth, ownership of property, or other factors occurring during the taxable year for which the affidavit is filed and having the effect of exceeding or violating the limitations and conditions herein shall nullify any exemption for the remainder of the taxable year. Such changes shall be reported to the county manager by the person or persons receiving the exemption, and the amount of exempted taxes shall be prorated for the eligible period.

(1-1-72; 8-9-75; 7-1-77; 6-3-79; 12-13-80; Ord. No. 88-22, 1-1-89; Ord. No. 89-31, 1-1-90; Ord. No. 01-11, 4-21-01; Ord. No. 05-02, 4-16-05, Effective 1-1-05; Ord. No. 06-07, 5-23-06, Effective 1-1-06)

§ 43-7. Amount of deferral; repayment of deferral taxes.

(1) The person or persons qualifying for and claiming deferral shall be relieved of real estate tax liability levied on the qualifying dwelling and land up to an amount equal to one hundred (100) percentum of the liability, the amount to be deferred to be elected by the claimant.

(2) Taxes deferred for tax year 2001 and beyond shall be paid without penalty or interest and shall be paid to the treasurer of Arlington County by the vendor upon sale of the dwelling, or from the estate of the decedent within one (1) year after the death of the last owner thereof who qualifies for tax deferral by the provisions of this chapter. Such deferred real estate taxes shall constitute a lien upon the said real estate as if they had been assessed without regard to the deferral permitted by this chapter, provided, however, that such liens shall, to the extent that they exceed in the aggregate ten (10) percentum of the price for which such real estate may be sold, be inferior to all other liens of record. Any interest which has accrued on any deferral prior to January 1, 2001 shall remain due and owing but no interest shall accrue on any deferral after January 1, 2001.

(1-1-72; 8-9-75; Ord. No. 89-31, 1-1-90; Ord. No. 01-11, 4-21-01)

§ 43-8. Reserved.

Editors Note: Section 43-8 was repealed Jan. 6, 1973.

§ 43-9. Violations.

Any person or persons falsely claiming an exemption or deferral or both shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than fifty dollars (\$50.00) nor more than five hundred dollars (\$500.00) for each offense.

(1-1-72; 8-9-75; Ord. No. 89-31, 1-1-90)