

ORDINANCE _____

AN ORDINANCE TO AMEND CHAPTER 22, TAXATION, OF THE CODE OF THE CITY OF MANASSAS PARK, VIRGINIA, TO ALIGN THE QUALIFYING DATES FOR THE EXEMPTION FOR THE ELDERLY AND DISABLED AND THE EXEMPTION FOR CERTAIN REHABILITATED RESIDENTIAL AND COMMERCIAL REAL ESTATE WITH THE REVISED TAX YEAR AS CHANGED BY THE APPROVAL AND ADOPTION OF ORDINANCE 08-1700-860 AND TO CLARIFY WHETHER CALENDAR YEARS OR TAX YEARS ARE TO BE USED IN DIVISION 2 FOR PURPOSES OF DETERMINING ELIGIBILITY FOR AND ADMINISTERING THE EXEMPTION

WHEREAS, on November 18, 2008 the Governing Body approved and adopted Ordinance 08-1700-860, which changed the first day of the City's tax year for real estate from January 1 to July 1; and

WHEREAS, Section 22-27, Eligibility for exemption, of Division 2, Exemption for the Elderly and Disabled, of Article II, Tax on Real Property, of Chapter 22, Taxation, of the Code of the City of Manassas Park, Virginia (the "City Code") states that "[a]ny person who is at least sixty-five (65) years of age or is permanently and totally disabled as of January 1 of a tax year and who owns and occupies a dwelling as the sole dwelling of that person" is eligible for the exemption; and

WHEREAS, Section 58.1-3811 of the Code of Virginia, which serves as the enabling legislation for Division 2 of Chapter 22 of the City Code, specifies that calendar years are to be used for purposes of determining eligibility for the exemption based on income and combined financial worth; and

WHEREAS, Subsections (1) and (2) of Section 22-27 of the City Code use the term "year" for purposes of determining eligibility for the exemption based on income and combined financial worth, respectively, instead of the term "calendar year"; and

WHEREAS, Section 22-28, Application for exemption, affidavit, late filing, of Division 2, Exemption for the Elderly and Disabled, of Article II, Tax on Real Property, of Chapter 22, Taxation, of the City Code reference lists the deadline for submitting an application as April 1 of the year in which the exemption is sought, instead of April 1 preceding the tax year for which the exemption is sought; and

WHEREAS, Section 22-31, Amount of exemption, of Division 2, Exemption for the Elderly and Disabled, of Article II, Tax on Real Property, of Chapter 22, Taxation, of the City Code references a "year" during which proper application for the exemption is made, instead of a "tax year" for which proper application for the exemption is made; and

WHEREAS, Subsection (b) of Section 22-32, Changes in ownership, income or financial worth, of Division 2, Exemption for the Elderly and Disabled, of Article II, Tax on Real Property, of Chapter 22, Taxation, of the City Code references a "year" for determining the complete months in which subject property was eligible for the

exemption; elsewhere in Section 22-32 the reference is to a “taxable year” instead of a “tax year”; and

WHEREAS, the Governing Body desires to align the qualifying dates for the exemption provided in Division 2, Exemption for the Elderly and Disabled, of Chapter 22, Taxation, of the Code of the City of Manassas Park, Virginia, with the City’s real estate tax year and to clarify whether calendar years or tax years are to be used in Division 2 for purposes of administering the exemption.

NOW THEREFORE BE IT ORDAINED by the Governing Body of the City of Manassas Park that:

1. Section 22-27, Eligibility for exemption, of Division 2, Exemption for the Elderly and Disabled, of Article II, Tax on Real Property, of Chapter 22, Taxation, of the City Code is hereby amended by deleting the date “January 1” in the first sentence and replacing it with the date “July 1”.
2. Subsections (1) and (2) of Section 22-27, Eligibility for exemption, of Division 2, Exemption for the Elderly and Disabled, of Article II, Tax on Real Property, of Chapter 22, Taxation, of the City Code are hereby amended by inserting the word “calendar” after the word “preceding” and before the word “year”.
3. The first paragraph of Section 22-28, Application for exemption, affidavit, late filing, of Division 2, Exemption for the Elderly and Disabled, of Article II, Tax on Real Property, of Chapter 22, Taxation, of the City Code, is hereby amended by deleting the phrase “April 1 of each year” in the first sentence and the phrase “April 1 of the year” in the second sentence and replacing each with the term “April 1 immediately preceding the tax year”.
4. Section 22-31, Amount of exemption, of Division 2, Exemption for the Elderly and Disabled, of Article II, Tax on Real Property, of Chapter 22, Taxation, of the City Code is hereby amended by inserting the word “tax” after the word “any” and before the word “year” and by deleting the word “in” after “year” and replacing it with the word “for”.
5. Section 22-32, Changes in ownership, income or financial worth, of Division 2, Exemption for the Elderly and Disabled, of Article II, Tax on Real Property, of Chapter 22, Taxation, of the City Code is hereby amended by deleting all instances of the term “taxable year” and replacing each instance with the term “tax year”; and by inserting the word “tax” after the word “the” and before the word “year” in the last sentence of Subsection (b).
6. All sections of the Code of the City of Manassas Park, Virginia that are inconsistent with and/or in conflict with this Ordinance are hereby repealed.
7. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions hereof.

8. This Ordinance shall be effective upon its adoption.

Approved:

Francis C. Jones, Jr., Mayor

Lana A. Conner, City Clerk

AYES:

NAYS:

ABSENT:

ABSTAIN: