



# Albemarle County

## Legislation Details (With Text)

**File #:** 22-256      **Version:** 1      **Name:**  
**Type:** Ordinance      **Status:** Public Hearing  
**File created:** 3/28/2022      **In control:** Board of Supervisors  
**On agenda:** 4/20/2022      **Final action:**

**Title:** Public Hearing to Consider the Adoption of an Ordinance to Modify the Real Estate Tax Relief for the Elderly and Disabled. To receive public comment on its intent to adopt an ordinance to amend County Code Chapter 15, Taxation. The proposed ordinance would amend Article 7, Real Property Tax, Division 2, Real Property Tax Exemption for Certain Elderly and Disabled Persons, Section 15-709, Real property eligible for an exemption, to increase the maximum annual income allowed to qualify for the exemption from \$69,452 to \$75,100, and would increase the percentage of the real estate tax exemption, as enabled by Virginia Code §§ 58.1-3210 and 58.1-3215, to be effective on and after January 1, 2022.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Att.A - Real Estate Tax Relief for the Elderly and Disabled Proposed Ordinance

Date	Ver.	Action By	Action	Result
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**AGENDA DATE:** 4/20/2022

**TITLE:**

Public Hearing to Consider the Adoption of an Ordinance to Modify the Real Estate Tax Relief for the Elderly and Disabled

**SUBJECT/PROPOSAL/REQUEST:** Public hearing to consider the adoption of an ordinance to amend County Code Chapter 15, Taxation, Article 7, Real Property Tax, by modifying the real estate tax relief for the elderly and disabled program criteria

**ITEM TYPE:** Regular Action Item

**STAFF CONTACT(S):** Richardson, Hudson, Bessette, Birch, Sumner, Lin, Lynch

**PRESENTER (S):** Nelsie Birch

**LEGAL REVIEW:** Yes

**REVIEWED BY:** Jeffrey B. Richardson

**BACKGROUND:** During the February 16 work session, the Board received and discussed information on current real estate and personal property tax relief/exemption programs, as well as the opportunity to add new programs or modify existing programs. The Board directed staff to bring forth the proposed modifications to the real estate tax relief for the elderly and disabled program.

**STRATEGIC PLAN:** Mission - To enhance the well-being and quality of life for all community members through the provision of the highest level of public service consistent with the prudent use of public funds.

**DISCUSSION:** Albemarle County Code Chapter 15, Taxation, Article 7, Real Property Tax, Division 2, Real Property Tax Exemption for Certain Elderly and Disabled Persons, describes the real property tax relief for the elderly and disabled. The proposed ordinance (Attachment A) would modify the current program by increasing the income threshold from \$69,452 to \$75,100. For reference, this metric is the County's FY 2020 Housing and Urban Development's 80% of area median income for a family of four. Further, the modification simplifies the relief percentage brackets into three tiers; \$0 to \$37,550 for 100% relief, \$37,551 to \$56,325 for 75% relief, and \$56,326 to \$75,100 for 50% relief. In addition, the financial net worth criteria is expanded to be less than \$200,000 for all three of the proposed tiers. The start date for this program is January 1, 2022.

**BUDGET IMPACT:** The modification to the real estate tax relief for the elderly and disabled would decrease collectible tax revenues. For FY 23, the budgetary impact of the program is estimated to be \$84,000 and is incorporated into the FY 23 proposed budget.

**RECOMMENDATION:**

Staff recommends that the Board adopt the attached proposed ordinance (Attachment A).

**ATTACHMENTS:**

A - Real Estate Tax Relief for the Elderly and Disabled Proposed Ordinance