



# Albemarle County

## Legislation Text

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**File #:** 20-261, **Version:** 1

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**AGENDA DATE:** 3/17/2020

**TITLE:**

Emergency Ordinance to Amend County Code Chapter 15, Taxation

**SUBJECT/PROPOSAL/REQUEST:** Adoption of an Emergency Ordinance to amend County Code Chapter 15, Taxation, to extend the deadline to apply for the real property tax exemption for certain elderly and disabled persons.

**ITEM TYPE:** Regular Action Item

**STAFF CONTACT(S):** Richardson, Walker, Kamptner, Bessette, Letteri, Lin

**PRESENTER (S):** Greg Kamptner

**LEGAL REVIEW:** Yes

**REVIEWED BY:** Jeffrey B. Richardson

**BACKGROUND:** Chapter 15, Taxation, establishes a number of dates by which various acts must be performed by taxpayers. Because the novel coronavirus identified as COVID-19 is highly contagious and is particularly dangerous for certain vulnerable populations, including the elderly and disabled, the County is taking steps to reduce the need for the public to interact person-to-person with County officers and employees ("social isolation"). The proposed emergency ordinance would accommodate this strategy by extending the application deadline for the real property tax exemption for certain elderly and disabled.

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

**DISCUSSION:** The proposed emergency ordinance would extend the deadline to apply for the tax exemption for the elderly and disabled from April 1 to May 16 so that those persons who may be eligible for this exemption, composed of population groups that are particularly vulnerable to the effects of COVID-19, are not required to meet with County staff during the expected social isolation period.

**BUDGET IMPACT:** None.

**RECOMMENDATION:**

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

**ATTACHMENTS:**

Attach A - Proposed Emergency Ordinance