INTRODUCED: March 16, 2020

AN ORDINANCE No. 2020-092

To extend the deadline for filing an application or certification by real estate taxpayers claiming an exemption or freeze under City Code §§ 26-364 or 26-365 for the taxable year 2020 only from Mar. 31, 2020, to Apr. 30, 2020.

Patron – Mayor Stoney

Approved as to form and legality by the City Attorney

PUBLIC HEARING: MAR 23 2020 AT 6 P.M.

THE CITY OF RICHMOND HEREBY ORDAINS:

§ 1. That, notwithstanding any provision of sections 26-364 or 26-365 of the Code of the City of Richmond (2015), as amended, to the contrary, for the taxable year 2020 only, a person claiming an exemption or freeze must file in writing an application therefor, or, if applicable, the annual certification that no information contained on the last preceding application filed has so changed so as to violate the limitations and conditions provided therein, with the Director of Finance not later than April 30, 2020, instead of not later than March 31, 2020.

AYES:	8	NOES:	0	ABSTAIN:	
ADOPTED:	APR 13 2020	REJECTED:		STRICKEN:	

§ 2.	This ordinance shall be in force and effect upon adoption.



CITY OF RICHMOND

INTRACITY CORRESPONDENCE

O & R REQUEST 2020~ 0 35 MAR 1 8 2020

Office of the Chief Administrative Officer

O&R REQUEST

DATE:

March 13, 2020

EDITION:

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TO:

The Honorable Members of City Council

THROUGH: The Honorable Levar M. Stoney, Mayor

THROUGH: Lenora G. Reid, Acting Chief Administrative Officer

FROM:

John B. Wack, Director of Finance

RE: To Extend the Application and Certification Deadline for the City's Tax Relief for

Qualified Permanently and Totally Disabled and Elderly Persons.

ORD. OR RES. No.

PURPOSE: To extend the deadline for filing in writing an application or certification for real estate tax exemption or freeze from March 31 to April 30 for the taxable year 2020, notwithstanding the provisions of sections 26-364 and 26-365 of the Richmond City Code.

REASON: On March 12, 2020, Governor Ralph Northam declared a state of emergency in the Commonwealth of Virginia in response to the continued spread of novel coronavirus, or COVID-19. The Center for Disease Control has stated that older adults and people with chronic illness may be more likely to become severely ill from COVID-19. An extension on the deadline for filing in writing an application or certification for real estate tax exemption may assist in relieving the burdens caused by this virus on the vulnerable persons qualified to receive this exemption or freeze.

RECOMMENDATION: The City Administration recommends adoption.

BACKGROUND: Sections 26-364 and 26-365 currently require a person claiming an exemption or freeze under those sections to file in writing an application with the Director of Finance not later than March 31 of the taxable year. In lieu of filing an annual application, not later than March 31 of the taxable year, a person that has previously qualified for an exemption or freeze under sections 26-364 or 26-365 may file an annual certification that no information contained on the last preceding application filed has so changed as to violate the limitations and conditions provided therein.

FISCAL IMPACT / COST: None

Page 2 of 2

FISCAL IMPLICATIONS: This will ensure our seniors are provided ample time to apply for the Tax Relief for the Elderly & Disable Program, extending the program through April 30, 2020. There are no known fiscal implications due to previous budgeting for Tax Relief for FY2020.

BUDGET AMENDMENT NECESSARY: No

REVENUE TO CITY: None

DESIRED EFFECTIVE DATE: Upon adoption

REQUESTED INTRODUCTION DATE: March 16, 2020

CITY COUNCIL PUBLIC HEARING DATE: March 23, 2020

REQUESTED AGENDA: Regular

RECOMMENDED COUNCIL COMMITTEE: Waiver requested under Rule VI(B)(2)

CONSIDERATION BY OTHER GOVERNMENTAL ENTITIES: None

AFFECTED AGENCIES: Department of Finance

RELATIONSHIP TO EXISTING ORD. OR RES.: City Code section 26-364, 26-365

REQUIRED CHANGES TO WORK PROGRAM(S): Only extended date no change to

process or work

ATTACHMENTS: None

STAFF: John Wack, Director of Finance 646-5776

Valerie Weatherless, Operations Manager 646-5195