



## Legislation Text

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**File #:** RES. 2021-R080, **Version:** 1

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To request that the Council Chief of Staff cause the preparation of a study and recommendations for real property tax relief for persons who are not eligible for such relief under current programs authorized under state law for the elderly taxpayers.

WHEREAS, section 58.1-3210 of the Code of Virginia (1950), as amended, provides, in pertinent part, that the governing body of any county, city, or town within the Commonwealth of Virginia may, by ordinance, provide for the exemption from, deferral of, or a combination program of exemptions from and deferrals of taxation of real estate owned by, and occupied as the sole dwelling of anyone at least 65 years of age or if provided in the ordinance, anyone found to be permanently and totally disabled; and

WHEREAS, in accordance with section 58.1-3210 of the Code of Virginia (1950), as amended, the City currently offers tax relief for the elderly and for persons with disabilities, as set forth in sections 26-364 and 26-365 of the Code of the City of Richmond (2020), as amended, respectively; and

WHEREAS, upon information and belief of the Council, property owners in the city of Richmond are facing higher taxes due to increasing land values and assessments with few eligible for relief under the tax relief program authorized by section 58.1-3210 of the Code of Virginia (1950), as amended, and implemented for elderly persons pursuant to section 26-364 of the Code of the City of Richmond (2020), as amended; and

WHEREAS, the Council is of the opinion that a study would provide the Council with solutions to lessen the tax burdens of property owners not currently eligible for relief under aforementioned programs for persons of limited income over the age of 65; and

WHEREAS, the Council believes that it is in the best interests of the citizens of the city of Richmond that the Council Chief of Staff cause the preparation of a study and recommendations for real property tax relief for persons not eligible for tax relief under the tax relief program authorized by section 58.1-3210 of the Code of Virginia (1950), as

amended, and implemented for elderly persons pursuant to section 26-364 of the Code of the City of Richmond (2020), as amended;

NOW, THEREFORE,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF RICHMOND:

That the Council hereby requests that the Council Chief of Staff cause the preparation of a study and recommendations for real property tax relief for persons not eligible for the tax relief program authorized by section 58.1-3210 of the Code of Virginia (1950), as amended, and implemented for elderly persons pursuant to section 26-364 of the Code of the City of Richmond (2020), as amended.

BE IT FURTHER RESOLVED:

That the study and recommendations requested by this resolution shall include guidance on how the City may provide tax relief for persons not eligible for the tax relief program authorized by section 58.1-3210 of the Code of Virginia (1950), as amended, and implemented for elderly persons pursuant to section 26-364 of the Code of the City of Richmond (2020), as amended, in accordance with applicable law and the actions necessary for the Council to provide such tax relief.

BE IT FURTHER RESOLVED:

That the Council Chief of Staff shall cause the study and recommendations requested by this resolution to be submitted to the Council within 30 days after the adoption of this resolution.