



# CITY ATTORNEY COUNCIL BRIEFING MEMO

## CODE AMENDMENT

Date: September 6, 2022

From: Timothy R. Spencer, City Attorney 

Re: City Code Amendment to Section 32-86, Financial eligibility and Section 32-88, Applicant's affidavit, -Elderly and Disabled Real Estate Tax Exemption

### **Overview of Proposed Amendments**

Division 4, Exemption for Elderly and Disabled Persons, Article II, Chapter 32, Taxation, Code of the City of Roanoke (1979), as amended, provides a real estate tax exemption for real property owned by and occupied as the sole dwelling house of a person or persons. To be eligible for the exemption, the following criteria must be met: (1) the applicant must be at least sixty five years of age, or determined to be permanently and totally disabled if such person is less than sixty five years of age, (2) the total household income of all persons living in the home, together with the income of any relatives and non-relatives of the owner living in the house, must not exceed \$42,000, (3) the net combined financial worth of the owner and any relatives and nonrelatives of the owner living in the house must not exceed \$160,000, provided that the first \$4,000 of income of each relative or nonrelative, other than the spouse of the owner, who lives in the dwelling and any income received by the owner as compensation for permanent disability up to a maximum of \$7,500 shall not be included in such total, and (4) the house and the land upon which the house sits must not exceed \$70,000 in assessed value. The applicant must sign an affidavit attesting that the income of all persons living in the house does not exceed the above referenced income limits, and file the affidavit with the CoR by June 30. The exemption, if granted, goes into effect the following July 1.

A June 30 deadline for receipt of such applications makes it difficult for CoR staff to timely process exemption applications for a July 1 effective date. At the request of the Commissioner of Revenue, I recommend City Council consider amending the following provisions of City Code: (1) Section 32-86-Financial eligibility, to clarify and provide that the income of nonrelatives of the homeowner that are living in the home is applied to the income limitation threshold, and (2) Section 32-88, Applicant's affidavit, to change the date the affidavit a homeowner submits verifying eligibility for the elderly and disabled real estate tax exemption is due from June 30 to May 31,

### **Recommended Action**

Consider adoption of the attached ordinance amending and re-ordaining Subsection (a) of Section 32-86, Financial Eligibility, and Section 32-88, Applicant's affidavit, Division 4, Exemption for Elderly and Disabled Persons, Article II, Real Estate Taxes Generally, Chapter 32, Taxation, Code of the City of Roanoke (1979) in the manner set forth above. For your convenience, I have enclosed a copy of Section 32-86 in its entirety.

OWS

IN THE COUNCIL OF THE CITY OF ROANOKE, VIRGINIA

AN ORDINANCE amending and re-ordaining Subsection (a) of Section 32-86, Financial Eligibility, and Section 32-88, Applicant's affidavit, Division 4, Exemption for Elderly and Disabled Persons, Article II, Real Estate Taxes Generally, Chapter 32, Taxation, Code of the City of Roanoke (1979), as amended, to clarify and provide that the income of nonrelatives of a homeowner living in the home is applied to such exemption's household income and net worth limitation, and to change the due date of the affidavit verifying eligibility for the exemption from June 30 to May 31, respectively; providing for an effective date; and dispensing with the second reading by title of this ordinance.

BE IT ORDAINED by the Council of the City of Roanoke that:

1. Section 32-86, Financial Eligibility, Division 4, Exemption for Elderly and Disabled Persons, Article II, Real Estate Taxes Generally, Chapter 32, Taxation, Code of the City of Roanoke (1979) as amended, is hereby amended and reordained to read and provide as follows:

Sec. 32-86. - Financial eligibility.

(a) To be eligible for the exemption provided for in this division, the total combined income, during the immediately preceding calendar year, from all sources, of the owner ~~and~~ relatives, and nonrelatives of the owner living in the dwelling house on such property shall not exceed twenty thousand dollars (\$20,000.00); provided that, the first four thousand dollars (\$4,000.00) of income of each relative, other than the spouse of the owner, who is living in the dwelling and any income received by the owner as compensation for permanent disability up to a maximum of seven thousand five hundred dollars (\$7,500.00) shall not be included in such total, and provided further the net combined financial worth of ~~such persons the owner, relatives and nonrelatives of the owner living in the dwelling house~~, including equitable interests, as of the thirty-first day of December of the immediately preceding calendar year, excluding the value of the dwelling house and the land,

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not exceeding one (1) acre, upon which it is situated, shall not exceed seventy thousand dollars (\$70,000.00).

2. Section 32-88, Applicant's affidavit, Division 4, Exemption for Elderly and Disabled Persons, Article II, Chapter 32, Taxation, Code of the City of Roanoke (1979) as amended, is hereby amended and reordained to read and provide as follows:

Sec. 32-88. - Applicant's affidavit.

The owner claiming an exemption under this division shall file with the commissioner, an affidavit setting forth an identification of the taxable real estate, the names of the persons occupying such real estate, that the total combined income of the owners, ~~and~~ relatives and nonrelatives living in the dwelling on such property for the preceding calendar year did not exceed the maximum total combined income permitted by section 32-86 of this Code, provided that the first four thousand dollars (\$4,000.00) of income of each relative and nonrelative, other than the spouse of the owner, who is living in the dwelling shall not be included in such total, and that the total combined net worth of such owner and relatives, as of the thirty-first day of December of the immediately preceding calendar year, excluding the value of the dwelling house and the land, not exceeding one (1) acre upon which it is situated, did not exceed the total combined net worth permitted by section 32-86 of this Code. Such affidavit shall be filed annually or, in lieu thereof, such affidavit may be filed on three-year cycle with an annual certification by the taxpayer that no information contained on the last preceding affidavit filed has been changed to violate the limitations and conditions provided herein. Persons claiming an exemption as of December thirty-first of any year shall file the affidavit or certificate by the ~~thirtieth of June~~ thirty-first of May next following and any exemption granted shall apply to the fiscal tax collection year, beginning the next following July first. The commissioner may permit the late filing of the affidavit required by this section for first-time applicants and may permit late filing of such affidavit or certificate for other than first-time applicants in hardship cases.

3. This ordinance is effective immediately upon adoption.

4. Pursuant to the provisions of Section 12 of the City Charter, the second reading of this ordinance by title is hereby dispensed with.

ATTEST:

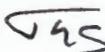
City Clerk.



# CITY ATTORNEY COUNCIL BRIEFING MEMO

## CODE AMENDMENT

Date: September 6, 2022

From: Timothy R. Spencer, City Attorney 

Re: Chapter 32, Taxation, Code of the City of Roanoke (1979) amending Subsection (a), Section 32-22, Land book, Article II, Real Estate Taxes Generally

This code amendment to Section 32-22 of the City Code will transfer the preparation and maintenance of the Land book from the Commissioner of Revenue to the Director of Real Estate Valuation. This amendment follows the process used by most localities and complies with the agreement entered into by the Commissioner of Revenue.

### **Overview of Proposed Amendments**

The amendments are being proposed by the Commissioner of Revenue to the Director of Real Estate Valuation to better coordinate the maintenance of the Land book and the valuation of real estate in the City of Roanoke. The amendment is also consistent with the performance agreement entered into between the City and the commissioner of Revenue. Most localities have their director of real estate valuation maintain the Land book.

### **Recommended Action**

Consider the proposed amendments to Chapter 32, Taxation, Code of the City of Roanoke (1979) amending Subsection (a), Section 32-22, Land book, Article II, Real Estate Taxes Generally.

IN THE COUNCIL OF THE CITY OF ROANOKE, VIRGINIA

AN ORDINANCE amending and re-ordaining Subsection (a), Section 32-22, Land book, Article II, Real Estate Taxes Generally, Chapter 32, Taxation, Code of the City of Roanoke (1979), as amended, to shift the duties of preparing, maintaining and verifying the land book from the commissioner of revenue to the director of real estate valuation; and dispensing with the second reading by title of this ordinance.

BE IT ORDAINED by the Council of the City of Roanoke that:

1. Subsection (a), Section 32-22, Land book, Article II, Real Estate Taxes Generally, Chapter 32, Taxation, Code of the City of Roanoke (1979), as amended, is hereby amended and re-ordained, to read and provide as follows:

Sec. 32-22. - Land book.

- (a) The ~~commissioner~~ director of real estate valuation shall annually prepare a land book, in which shall be listed all the real property subject to city taxation. The book shall be arranged according to forms prescribed by law.
- (b) The ~~commissioner~~ director of real estate valuation shall prepare and verify, under oath, four (4) copies of the land book. One (1) copy shall be kept in ~~his~~ the office of real estate valuation, subject to public inspection and one (1) each shall be delivered to the city commissioner of revenue, the city treasurer, the clerk of the circuit court and the state department of taxation. The copies of the land book required to be delivered to city officials shall be so delivered on or before August first of each year.
- (c) The willful failure of the ~~commissioner~~ director of real estate valuation to prepare and make delivery of the book provided for in this section within the time prescribed shall constitute a Class 4 misdemeanor.

2. Pursuant to the provisions of Section 12 of the City Charter, the second reading of this ordinance by title is hereby dispensed with.

ATTEST:

City Clerk.

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# CITY ATTORNEY COUNCIL BRIEFING MEMO

## CODE AMENDMENT

Date: September 6, 2022

From: Timothy R. Spencer, City Attorney *TR*

Re: Chapter 17, Human Resources, Article III, Youth Services Citizen Board, Section 17-31, Created; composition; appointment, terms of members; restriction on membership; filling of vacancies and Section 17-32, Qualification of members

This code amendment will change the number of members appointed by City Council from 15 to 17 and will further clarify the term for the student representatives. This code amendment will also remove the age limit for the students at William Fleming and Patrick Henry High School and change the selection of the remaining members to at-large members to be selected from the general public.

### **Overview of Proposed Amendments**

The amendments are being proposed by the members of the Youth Services Board, the Clerk's Office and the City Attorney's Office to better accommodate the needs of the Board. The amendments also clarify the qualifications of the membership and create flexibility by increasing the number of members and broadening the number of at-large members selected from the general public.

### **Recommended Action**

Consider the proposed amendments to Chapter 17, Human Resources, Article III, Youth Services Citizen Board, Section 17-31, Created; composition; appointment, terms of members; restriction on membership; filling of vacancies and Section 17-32, Qualification of members.

OWS

IN THE COUNCIL OF THE CITY OF ROANOKE, VIRGINIA

AN ORDINANCE amending and reordaining Chapter 17, Human Resources, Article III, Youth Services Citizen Board, Section 17-31, Created; composition; appointment, terms of members; restriction on membership; filling of vacancies and Section 17-32, Qualification of members, Code of the City of Roanoke (1979) as amended; providing for explanation of the amendments outlined herein; and dispensing with the second reading by title of this ordinance.

BE IT ORDAINED by the Council of the City of Roanoke as follows:

1. Chapter 17, Human Resources, Article III, Youth Services Citizen Board, Section 17-31, Created; composition; appointment, terms of members; restriction on membership; filling of vacancies and Section 17-32, Qualification of members, Code of the City of Roanoke (1979) as amended, are hereby amended and reordained to read and provide as follows:

\* \* \*

**Sec. 17-31. Created; composition; appointment, terms of members; restriction on membership; filling of vacancies.**

There is hereby created a city of Roanoke youth services citizen board. The board shall consist of ~~fifteen~~ ~~seventeen~~ (15/17) members appointed by the city council for terms of up to of three (3) years for each member of the board, other than the two (2) student members who will each serve a one year term beginning July 1st and ending June 30th. ~~The terms of each student member shall expire at the earlier of (a) three (3) years, or (b) the date on which the student reaches the age of eighteen.~~ Council shall also appoint two (2) alternate student members who will serve in the absence of the student member, ~~the initial term for each member shall commence July 1, 2014.~~ The initial terms of the members of the board, other than the student members, shall be staggered and city council shall appoint four (4) members who shall each have initial terms of one (1) year; four (4) members who shall each have initial terms of two (2) years; and five (5) members who shall each have terms of three (3) years. The city clerk shall notify council promptly if any vacancy occurs.

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Appointments to fill vacancies shall be for the unexpired term of the member whose term becomes vacant.

**Sec. 17-32. Qualification of members.**

The Board shall consist of members as follows:

- (a) At least one (1) member shall be a member of city council;
- (b) Five (5) members shall be representatives of public and private agencies serving youth;
- (c) One (1) member shall be, at the time of the appointment, ~~under the age of eighteen (18) and~~ a student at William Fleming High School;
- (d) One (1) member shall be, at the time of the appointment, ~~under the age of eighteen (18) and~~ a student at Patrick Henry High School;
- (e) The remaining ~~Seven—Nine—(79)~~ members shall be members at-large selected from the general public ~~who are not employed by a government or service agency and have a background in business, law, medicine, education, or juvenile justice.~~

~~A majority of the Board shall be citizens who are not employed by government or service agencies and are not elected governmental officials. Council shall designate alternatives for each of the student member to ensure participation by members under the age of eighteen.~~

2. Pursuant to Section 12 of the Roanoke City Charter, the second reading by title of this ordinance is hereby dispensed with.

ATTEST:

City Clerk.