EXHIBIT NO. 1

20
1-13-04

Introduction and first reading: 1/13/04
Public hearing: 1/24/04
Second reading and enactment: 1/24/04

INFORMATION ON PROPOSED ORDINANCE

Title

AN ORDINANCE to amend and reordain Section 3-2-185 (APPEAL OF REAL ESTATE ASSESSMENTS TO BOARD OF EQUALIZATION) of Division 1 (REAL ESTATE), Article M (LEVY AND COLLECTION OF PROPERTY TAXES), Chapter 2 (TAXATION), Title 3 (FINANCE, TAXATION AND PROCUREMENT) of The Code of the City of Alexandria, Virginia, 1981, as amended.

Summary

The proposed ordinance amends the deadline for filing appeals of the annual real estate tax assessment issued by the City to the board of equalization from July 15 to July 1, and extends the date for the board to dispose of all appeals from November 30 to December 31.

Sponsor

Staff

Mark Jinks, Assistant City Manager
Cindy Smith-Page, Director of Real Estate Assessments
Karen S. Snow, Assistant City Attorney

Authority

§ 58.1-3378, Code of Virginia (1950), as amended

Estimated Costs of Implementation

None

Attachments in Addition to Proposed Ordinance and Its Attachments (if any)

None

EXHIBIT NO. 2

ORDINANCE NO. _____

AN ORDINANCE to amend and reordain Section 3-2-185 (APPEAL OF REAL ESTATE TAX ASSESSMENTS TO BOARD OF EQUALIZATION) of Division 1 (REAL ESTATE), Article M (LEVY AND COLLECTION OF PROPERTY TAXES), Chapter 2 (TAXATION), Title 3 (FINANCE, TAXATION AND PROCUREMENT) of The Code of the City of Alexandria, Virginia, 1981, as amended.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That section 3-2-185 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as follows:

Sec. 3-2-185 Appeal of real estate tax assessments to board of equalization

Any owner or lessee of real estate upon which taxes have been levied as provided by section 3-2-181 of this code who seeks to appeal such assessment shall make application to the board of equalization of the city to correct the assessed valuation on which the taxes were levied upon such real estate, provided any such application is made in writing and filed with the director of real estate assessments or presented to a member of the board of equalization by ~~July 15~~ July 1 of the year in which the taxes are levied. The board of equalization shall dispose of all such applications by ~~November 30~~ December 31 of the year in which such applications are received. An appeal from the decision of the board of equalization shall be made to the Circuit Court of the City of Alexandria.

Section 2. That this ordinance shall become effective upon the date and at the time of its final passage.

William D. Euille
Mayor

Introduction: 1/13/04
First Reading: 1/13/04
Publication:
Public Hearing:
Second Reading:
Final Passage:

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EXHIBIT NO. 3

20
1-13-04

City of Alexandria, Virginia

MEMORANDUM

DATE: JANUARY 8, 2004

TO: THE HONORABLE MAYOR AND MEMBERS OF CITY COUNCIL

FROM: PHILIP SUNDERLAND, CITY MANAGER

SUBJECT: ORDINANCE TO AMEND SPECIFIC DATES RELATED TO APPEALS OF REAL ESTATE ASSESSMENTS TO THE BOARD OF EQUALIZATION

ISSUE: Ordinance to amend specific dates related to appeals of real estate assessments to the Board of Equalization.

RECOMMENDATION: That City Council pass on first reading and schedule for public hearing, second reading and final passage on Saturday, January 24, 2004, an ordinance to amend the date for filing appeals to the Board of Equalization from July 15 to July 1 and extend the date for the Board to dispose of all applications pending before it from November 30 to December 31.

BACKGROUND: The Department of Real Estate Assessments mails real property assessment notices on an annual basis to all property owners in the City. The mailing date has moved from March of each year to February over the past few years. As a result of mailing the notices earlier in the year, the administrative process for filing appeals can also begin earlier in the calendar year. The benefit of earlier filings to the Board of Equalization allows the hearings to begin earlier in the year and for the Board to complete hearings earlier in the fall on full-year assessments. This will allow real estate staff more time in the fall of the year to make valuations of property for the upcoming assessment cycle.

The purpose for extending the date from November 30 to December 31 for the Board to dispose of all applications, is to allow the Board to hear appeals of supplemental assessments which may be received by a property owner as of December 1. The intent of December 31 is solely to allow for the supplemental hearings and not to extend the actual months of continual Board hearings on full-year assessments.

FISCAL IMPACT: There will not be any fiscal impact resulting from the changes made to either date. All property owners wishing to be heard by the Board will be able to file and the Board will dispose of all applications in the time frames set forth.

ATTACHMENT:
Proposed Ordinance to Amend specific dates related to Appeals of Real Estate Assessments to the Board of Equalization

STAFF:
Mark Jinks, Assistant City Manager
Karen Snow, Assistant City Attorney
Cindy Smith-Page, Director, Real Estate Assessments