

TO: Eric Campbell, City Manager
FROM: Karen Rose, Commissioner of the Revenue
DATE: May 22, 2019

RE: Tax Relief for the Elderly and Disabled Program

Summary: The Commissioner of the Revenue office administers an annual tax relief program for individuals that are 65 or older or permanently and totally disabled and own real estate and/or personal property in the City.

Background: Harrisonburg City Code Title 4 Chapter 2 Article B and Title 4 Chapter 2 Article K provide for exemption from real estate and personal property taxes for Harrisonburg residents that qualify for the exemption.

Key Issues: Overview of the program and the requirements for qualification.

Environmental Impact: None

Fiscal Impact: In FY 19, 105 were exempted some percentage of their real estate taxes for a total of \$74,086.40 and 152 were exempted on one vehicle on personal property taxes for a total of \$14,175.60.

Prior Actions: None

Alternatives:

- (a) None
- (b)
- (c)

Community Engagement:

Recommendation: N/A

Attachments:

Review:

The initiating Department Director will place in Legistar, in sequence of transmittal, the names of each department that must initial their review in order for this item to be placed on the City Council agenda. The completion of review only addresses the readiness of the issue for Council consideration. This does not address the recommendation for approval or denial of the issue.

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