INTRODUCED: May 26, 2020

AN ORDINANCE No. 2020-130, Adopted, June 22, 2020

To amend Ord. No. 2019-338, adopted January 27, 2020, which repealed ch. 26, art. V, div. 3 (§§ 26-397—26-408) of the City Code and amended ch. 26, art. V, by adding there a new div. 3 (§§ 26-408.1—26-408.11) for the purpose of modifying the requirements for the partial exemption of rehabilitated structures from real estate taxation, to provide for the submission of program guidelines and to modify the effective date of such ordinance.

Patron – Ms. Robertson

Approved as to form and legality
by the City Attorney

PUBLIC HEARING: JUN 22 2020 AT 6 P.M.

THE CITY OF RICHMOND HEREBY ORDAINS:

I. That Ordinance No. 2019-338, adopted January 27, 2020, be and is hereby amended and reordained as follows:

§ 1. That Chapter 26, Article V, Division 3 of the Code of the City of Richmond (2015), consisting of sections numbered 26-397 through 26-408, be and are hereby **repealed** as follows:

[~~DIVISION 3~~

AYES: 8 NOES: 0 ABSTAIN:

ADOPTED: JUN 22 2020 REJECTED: STRICKEN:

~~PARTIAL EXEMPTION OF REHABILITATED STRUCTURES FROM REAL ESTATE TAXATION~~

~~Sec. 26-397. Definitions.~~

~~The following words, terms and phrases, when used in this division, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:~~

~~*Addition* means an increase in the square footage of a qualified structure that expands the utility of such structure.~~

~~*Base value* means the assessed value of real estate for which an application has been filed in accordance with this division, as set forth in the land book on January 1 of the tax year in which such application is filed.~~

~~*Commercial or industrial real estate* means land containing a structure or other improvement constructed or used for nonresidential purposes in accordance with this Code and other applicable law or a mixed-use development.~~

~~*Linear feet* means the shortest distance from one point to another, measured horizontally in feet, where one foot is equal to 12 inches.~~

~~*Mixed-use development* means a structure or other improvement constructed for both residential and commercial uses where at least ten percent of the total square footage of such structure or other improvement is comprised of commercial space.~~

~~*Multifamily residential real estate* means land containing a structure or other improvement of five or more units constructed or used for residential purposes in accordance with this Code and other applicable law.~~

~~*Qualified structure* means a structure or other improvement that has qualified for rehabilitation, renovation or replacement in accordance with this division.~~

~~*Rehabilitation* means the process of restoring a qualified structure through:~~

~~(1) Renovation;~~

~~(2) Replacement; or~~

~~(3) Renovation and the construction of an addition.~~

~~*Renovation* means the process of updating the utility of a qualified structure, in whole or in part, including, but not limited to, the partial destruction and rebuilding of such structure.~~

~~*Replacement* means the process of demolishing a qualified structure for which an application has been filed in accordance with this division and subsequently replacing such structure by constructing a new structure on the same real estate upon which the qualified structure was situated.~~

~~*Residential real estate* means land containing a structure or other improvement of four or fewer units constructed or used for residential purposes in accordance with this Code and other applicable law.~~

~~*Square footage* means the area of a structure or other improvement measured in square feet.~~

~~*Substantially rehabilitated* means:~~

~~(1) For residential real estate, rehabilitation of a qualified structure so as to increase the assessed value over the base value of the qualified structure by no less than 20 percent of the base value;~~

~~(2) For multifamily residential real estate, rehabilitation of a qualified structure so as to increase the assessed value over the base value of the qualified structure by no less than 40 percent of the base value; and~~

~~(3) For commercial or industrial real estate, rehabilitation of a qualified structure so as to increase the assessed value over the base value of the qualified structure by no less than 40 percent of the base value.~~

~~Sec. 26-398. Partial exemption provided for certain rehabilitated, renovated or replacement residential, multifamily, commercial or industrial structures, or other improvements.~~

~~In accordance with the criteria set out in Va. Const. art. X, paragraph 6, ¶ (h) and Code of Virginia, §§ 58.1-3220 and 58.1-3221, partial exemption is hereby provided from taxation of real estate on which any qualified structure has undergone substantial rehabilitation for residential, multifamily, commercial or industrial use, subject to the conditions set forth in this division.~~

~~Sec. 26-399. Eligibility for partial exemption of rehabilitated residential and multifamily structures or other improvements.~~

~~(a) *Residential real estate*. In order to qualify for the partial exemption set forth in Section 26-401, qualified structures on residential real estate must meet the following requirements:~~

~~(1) On the date that an application for partial tax exemption has been filed in accordance with this division, the qualified structure is no less than 20 years of age, has been situated at its existing location for no less than 20 years and has exterior walls, the total linear feet of which exterior walls is at least 80 percent of the total linear feet of the exterior walls of the structure or other improvement as such structure or other improvement existed 20 years before the date of application.~~

(2) The qualified structure is substantially rehabilitated after the date on which an application is filed in accordance with this division but prior to the expiration date of such application as provided in Section 26-400.

(3) For qualified structures substantially rehabilitated by replacement or by renovation and the construction of an addition for residential use, the total square footage of any such replacement structure or addition does not exceed the total square footage of the qualified structure or other improvement by more than 100 percent.

(b) *Multifamily residential real estate*. In order to qualify for the partial exemption set forth in Section 26-401, qualified structures on multifamily residential real estate shall meet the following requirements:

(1) On the date that an application for partial tax exemption has been filed in accordance with this division, the qualified structure is no less than 20 years of age, has been situated at its existing location for no less than 20 years and has exterior walls, the total linear feet of which exterior walls is at least 80 percent of the total linear feet of the exterior walls of the structure or other improvement as such structure or other improvement existed 20 years before the date of application.

(2) The qualified structure is substantially rehabilitated after the date on which an application is filed in accordance with this division but prior to the expiration date of such application as provided in Section 26-400.

(3) For qualified structures substantially rehabilitated by replacement or by renovation and the construction of an addition for use as multifamily residential real estate, the total square footage of any such replacement structure or addition does not

exceed the total square footage of the qualified structure or other improvement by more than 30 percent.

(c) *Determination of age and linear feet of original exterior walls of a structure or other improvement.* For purposes of determining the age of a structure or other improvement for which an application for partial tax exemption has been filed in accordance with this division, the earliest assessment date of the structure or other improvement in the records of the City Assessor shall be used to calculate the age of such structure or other improvement. For purposes of determining the total linear feet of the exterior walls of a structure or other improvement as such structure or other improvement existed 20 years before the date that an application for partial tax exemption has been filed in accordance with this division, the total linear feet of the exterior walls of the structure or other improvement as such structure or other improvement existed 20 years before the date of application as reflected in the records of the City Assessor shall be used. In determining the total linear feet of the exterior walls of the structure or other improvement for purposes of this division, the City Assessor shall employ usual and customary methods of determining the linear feet of exterior walls of structures or other improvements.

(d) *Determination of square footage of addition.* Upon inspection of the qualified structure to determine if it then qualifies for the partial exemption in accordance with Section 26-400, the City Assessor shall determine the square footage of any addition constructed in accordance with the requirements of this division. In determining the square footage of the addition, the City Assessor shall employ usual and customary methods of determining the square footage of real estate.

Sec. 26-400. Application for partial exemption of rehabilitated residential real estate or multifamily residential real estate.

~~In order to qualify for the partial exemption provided for in Section 26-401, the owner of residential real estate or multifamily residential real estate shall, prior to commencement of rehabilitation and after making application for a building permit for the rehabilitation of such structure, file with the City Assessor, upon forms furnished by the City Assessor, an application to qualify the structure or other improvements upon residential real estate or multifamily residential real estate as a qualified structure. Upon receipt of an application for the partial exemption, the City Assessor shall provide written notification to the owner of such residential real estate or multifamily residential real estate of the base value of the qualified structure. Such notice shall also notify the property owner that such property owner may appeal the base value in accordance with the applicable provisions of this Code or State law, in which case the base value as subsequently determined by the City Assessor, the City of Richmond Board of Review of Real Estate Assessments or a court of competent jurisdiction upon such appeal shall be the base value for purposes of this section. The application to qualify for the partial exemption shall be effective until two years from the date on which the application is submitted. If by such expiration date rehabilitation has not progressed to such a point that the qualified structure has been substantially rehabilitated, a new application to qualify for tax exemption must be filed. Upon such filing, the City Assessor shall, in accordance with the notice requirements of this subsection, provide the property owner with notification of the base value of the property as set forth in the land book on January 1 of the tax year in which such new application is filed. The initial application to qualify for the rehabilitated structure tax exemption and any subsequent application must be accompanied by a payment of a fee as set forth in Appendix A to this Code, which fee shall be applied to offset the cost of processing such application, making required assessments, and making annual inspections to determine the progress of the work. During the period between the~~

~~receipt of the application and the time at which the City Assessor ascertains that the qualified structure has been substantially rehabilitated, the City Assessor shall, at such time during the year as the City Assessor may fix by regulation, make annual inspections of progress of the rehabilitation undertaken, and the owner of the property shall be subject to taxation upon the full value of the improvements to the property. Once rehabilitation of a qualified structure is complete, an owner may, at any time prior to the expiration date of the application, submit a written request to the City Assessor to inspect the qualified structure to determine if it then qualifies for the partial exemption. When it is determined that the minimum required increase in the assessed value has occurred, the partial exemption shall become effective beginning on January 1 of the next calendar year. During the effective period of the partial exemption, no more than one additional application to qualify for partial exemption from real estate taxation for rehabilitated structures may be accepted for the same property. However, upon any approval of a partial exemption based on any such additional application for partial exemption, the owner of the residential real estate or multifamily residential real estate shall waive all rights to and interest in any unexpired partial exemption existing at the time that an additional application to qualify for partial exemption from real estate taxation for rehabilitated structures for the same property is approved for partial exemption, and such unexpired partial exemption shall cease. If the owner of the residential real estate or multifamily residential real estate fails or refuses to waive such rights or interest, the approval of the partial exemption based on the additional application for partial exemption shall be revoked, but the existing partial exemption shall continue in effect for the remainder of the applicable exemption period. In addition, no such application shall be for the:~~

~~(1) Renovation of a structure or other improvement, or any portion of a structure or other improvement, that is less than 20 years of age;~~

~~(2) Replacement of a qualified structure on which an existing partial exemption is based;~~

~~(3) Construction of an addition to be attached to a structure or other improvement, or any portion of a structure or other improvement, that is less than 20 years of age; or~~

~~(4) Any combination of Subsection (1), (2) or (3) of this section.~~

~~Sec. 26-401. Amount of exemption for rehabilitated residential or multifamily qualified structures.~~

~~Except as provided in Section 26-400 with regard to a property for which an additional application has been approved for partial exemption, the owner of property qualifying for partial exemption of real estate taxes because of rehabilitation of a residential or multifamily structure, or other improvement, shall receive a credit in the amount of the difference in taxes computed upon the base value and the initial rehabilitated assessed value of the property for each year of a seven-year period of exemption in the full amount of the difference in taxes computed upon the base value and the initial rehabilitated assessed value of the property and for the three-year period following the initial seven years, a credit for 75 percent in year eight, 50 percent in year nine and 25 percent in year ten of the full amount of the partial exemption. However, for any structure which has been substantially rehabilitated by replacement or by renovation and the construction of an addition, the owner of property qualifying for partial exemption of real estate taxes shall not receive a credit for any amount of the difference in taxes computed upon the base value and the initial rehabilitated assessed value attributable to any square footage exceeding the~~

~~applicable limitations on square footage established by Section 26-399(a)(3) and (b)(3). No exemption shall be issued during the effective period of an exemption for any rehabilitation on the same property for which an additional application has been filed for residential real estate in accordance with Section 26-400 that is achieved through the:~~

~~(1) Renovation of a structure or other improvement, or any portion of a structure or other improvement, that is less than 20 years of age;~~

~~(2) Replacement of a qualified structure on which an existing partial exemption is based;~~

~~(3) Construction of an addition to be attached to a structure or other improvement, or any portion of a structure or other improvement, that is less than 20 years of age; or~~

~~(4) Any combination of Subsection (1), (2) or (3) of this section.~~

~~An increase in assessment occurring after the first year of such the partial exemption shall not qualify for an increase in such partial exemption. Such credit shall be applied towards the payment of the real estate taxes due and payable for the tax year for which the credit has been issued. The credit shall be charged against an appropriation made by the Council for the purpose of honoring such tax rehabilitation exemptions. No property may have more than one credit in a given year.~~

~~Sec. 26-402. Eligibility for partial exemption of rehabilitated commercial and industrial structures or other improvements.~~

~~In order to qualify for the partial exemption provided for in Section 26-404, qualified structures on commercial or industrial real estate shall meet the following requirements:~~

~~(1) On the date that an application for partial tax exemption has been filed in accordance with this division, the qualified structure is no less than 20 years of age, has been situated at its existing location for no less than 20 years and has exterior walls, the total linear feet of which exterior walls is at least 80 percent of the total linear feet of the exterior walls of the structure or other improvement as such structure or other improvement existed 20 years before the date of application. For purposes of determining the age of a structure or other improvement for which an application for partial tax exemption has been filed in accordance with this division, the earliest assessment date of the structure or other improvement in the records of the City Assessor shall be used to calculate the age of such structure or other improvement. For purposes of determining the total linear feet of the exterior walls of a structure or other improvement as such structure or other improvement existed 20 years before the date that an application for partial tax exemption has been filed in accordance with this division, the total linear feet of the exterior walls of the structure or other improvement as such structure or other improvement existed 20 years before the date of application as reflected in the records of the City Assessor shall be used. In determining the total linear feet of the exterior walls of the structure or other improvement for purposes of this division, the City Assessor shall employ usual and customary methods of determining the linear feet of exterior walls of structures or other improvements.~~

~~(2) The qualified structure is substantially rehabilitated after the date on which an application is filed in accordance with this division, but prior to the expiration date of such application as provided in Section 26-403. For commercial or industrial qualified structures substantially rehabilitated by replacement or by renovation and the construction of an addition for commercial or industrial use, the total square footage of any such replacement structure or~~

addition does not exceed the total square footage of the qualified structure or other improvement by more than 100 percent. Upon inspection of the qualified structure to determine if it then qualifies for the partial exemption in accordance with Section 26-403, the City Assessor shall determine the square footage of any addition constructed in accordance with the requirements of this division. In determining the square footage of the addition, the City Assessor shall employ usual and customary methods of determining the square footage of real estate.

Sec. 26-403. Application for partial exemption of rehabilitated commercial or industrial structures, or other improvements.

In order to qualify for the partial exemption provided for in Section 26-404, the owner, including the possessor of a leasehold interest in real estate as defined in Code of Virginia, § 58.1-3203, of commercial or industrial qualified structures shall, prior to commencement of rehabilitation and after making application for a building permit to rehabilitate such structure, file with the City Assessor, upon forms furnished by the City Assessor, an application to qualify such structure or other improvement as a qualified structure rehabilitated for commercial or industrial use. Upon receipt of an application for tax exemption, the City Assessor shall provide written notification to the owner of such commercial or industrial qualified structure, or other improvement, of the base value of the qualified structure. Such notice shall also notify the property owner that such property owner may appeal the base value in accordance with the applicable provisions of this Code or State law, in which case the base value as subsequently determined by the City Assessor, the City of Richmond Board of Review of Real Estate Assessments or a court of competent jurisdiction upon such appeal shall be the base value for purposes of this section. The application to qualify for tax exemption shall be effective until two years from the date on which the application is submitted. If by such expiration date rehabilitation has not progressed to such a point that the qualified structure has been substantially

~~rehabilitated to retain such eligibility, a new application to qualify for tax exemption must be filed. Upon such filing, the City Assessor shall, in accordance with the notice requirements of this subsection, provide the property owner with notification of the base value of the property as set forth in the land book on January 1 of the tax year in which such new application is filed. The initial application to qualify for the partial exemption and any subsequent application must be accompanied by a payment of a fee as set forth in Appendix A to this Code, which fee shall be applied to offset the cost of processing such application, making required assessments, and making an annual inspection to determine the progress of the work. During the period between the receipt of the application and the time at which the City Assessor ascertains that the structure has been substantially rehabilitated, the City Assessor shall, at such time during the year as the City Assessor may fix by regulation, make an annual inspection of progress of the rehabilitation undertaken, and the owner, including the possessor of leasehold interest as defined in Code of Virginia, § 58.1-3203, of the property shall be subject to taxation upon the full value of the improvements to the property. An owner, as provided in this section, may, at any time prior to the expiration date of the application and once rehabilitation of a qualified structure is complete, submit a written request to the City Assessor to inspect the structure to determine if it then qualifies for the partial exemption from real estate taxation for which Section 26-404 provides. When it is determined that the minimum required increase in the assessed value has occurred (i.e., the base value is exceeded by 40 percent or more), the tax exemption shall become effective beginning on January 1 of the next calendar year. During the effective period of the partial exemption, no more than one additional application to qualify for partial exemption from real estate taxation for rehabilitated structures may be accepted for the same property. However, upon any approval of a partial exemption based on any such additional application for partial~~

exemption, the owner of the commercial or industrial qualified structures shall waive all rights to and interest in any unexpired partial exemption existing at the time that an additional application to qualify for partial exemption from real estate taxation for rehabilitated structures for the same property is approved for partial exemption, and such unexpired partial exemption shall cease. If the owner of the commercial or industrial qualified structures fails or refuses to waive such rights or interest, the approval of the partial exemption based on the additional application for partial exemption shall be revoked, but the existing partial exemption shall continue in effect for the remainder of the applicable exemption period. In addition, no such application shall be for the:

(1) Renovation of a structure or other improvement, or any portion of a structure or other improvement, that is less than 20 years of age;

(2) Replacement of a qualified structure on which an existing partial exemption is based;

(3) Construction of an addition to be attached to a structure or other improvement, or any portion of a structure or other improvement, that is less than 20 years of age; or

(4) Any combination of Subsection (1), (2) or (3) of this section.

Sec. 26-404. Amount of exemption for rehabilitated commercial or industrial qualified structures.

Except as provided in Section 26-403 with regard to a property for which an additional application has been approved for partial exemption, the owner, including the possessor of a leasehold interest in real estate as defined in Code of Virginia, § 58.1-3203, of property qualifying for partial exemption of real estate taxes because of rehabilitation of a commercial or industrial qualified structure shall be issued a credit in the amount of the difference in taxes computed upon the base value and the initial rehabilitated assessed value of the property for each

~~year of the five-year period of partial exemption from real estate taxes and, in each year of a two-year period following the initial five years, a credit for the amount of the difference in taxes computed upon the base value and the initial rehabilitated assessed value of the property, at 66 percent in year six and 33 percent in year seven of the full amount of the partial exemption. Commercial or industrial qualified structures that are located within Council-designated enterprise zones established pursuant to the Enterprise Zone Act, Code of Virginia, § 59.1-279 et seq., are no less than 20 years old, and are otherwise qualified under this division shall be entitled to a seven-year period of exemption in the full amount of the difference in taxes computed upon the base value and the initial rehabilitated assessed value of the property for each year of the seven years and for the three-year period following the initial seven years, a credit for 75 percent in year eight, 50 percent in year nine and 25 percent in year ten of the full amount of the partial exemption. No exemption shall be issued during the effective period of an exemption for any rehabilitation on the same property for which an additional application has been filed for residential real estate in accordance with Section 26-403 that is achieved through the:~~

~~(1) Renovation of a structure or other improvement, or any portion of a structure or other improvement, that is less than 20 years of age;~~

~~(2) Replacement of a qualified structure on which an existing partial exemption is based;~~

~~(3) Construction of an addition to be attached to a structure or other improvement, or any portion of a structure or other improvement, that is less than 20 years of age; or~~

~~(4) Any combination of Subsection (1), (2) or (3) of this section.~~

An increase in assessment occurring after the first year of the partial exemption shall not qualify for an increase in such partial exemption. Such credit shall be applied towards the payment of the real estate taxes due and payable for the tax year for which such credit has been issued. Each credit shall be charged against an appropriation made by the Council for the purpose of honoring such tax rehabilitation exemptions.

Sec. 26-405. Partial exemption runs with real estate; penalty for nonpayment of taxes; forfeiture of exemption.

(a) *Exemption runs with real estate.* Exemption from taxation of real property qualifying for the partial tax exemption provided for in Sections 26-401 and 26-404 shall run with the real estate, and the owner of such property, including the possessor of a leasehold interest in real estate as defined in Code of Virginia, § 58.1-3203, during each of the years of partial exemption shall be entitled to receive a credit for such partial exemption from taxation.

(b) *Penalty for nonpayment of taxes.* Whenever the owner, including the possessor of a leasehold interest in real estate as defined in Code of Virginia, § 58.1-3203, of real property that has qualified for partial exemption of real estate taxes in accordance with this division shall fail to pay one-half of the nonexempted amount of real estate taxes on the property on or before January 14 of any tax year or the remaining one-half of such taxes on or before June 14 of any tax year, a penalty shall be added for that installment of one-half of ten percent of the real estate taxes which were claimed for exemption in that tax year.

(c) *Forfeiture of exemption.* For real property qualifying for partial exemption of real estate taxes in accordance with this division, the partial exemption for each tax year shall be conditioned upon the payment of each installment of the nonexempt amount of real estate taxes on the property on or before the due date of such installment. Upon the failure to pay such real estate taxes on or before such due date, the partial exemption claimed for that tax year shall be

~~forfeited, and the annual credit issued for that tax year shall be canceled and shall be of no effect. The partial exemption claimed for any tax year shall be retained if payment of the nonexempt amount, plus the ten percent late payment penalty and interest at the rate set forth in Section 26-361 on the nonexempt amount due, is received by the Collections Division of the Department of Finance on or before June 30, or the last business day preceding June 30, if June 30 falls on a weekend, of the tax year in question.~~

Sec. 26-406. Demolition of certain structures; rehabilitation of structures in old and historic districts and design overlay districts; improvements on vacant land not qualified.

~~(a) *Demolition of certain structures.* For substantially rehabilitated structures or other improvements on residential real estate or multifamily residential real estate, no exemption shall be allowed if the substantial rehabilitation is achieved through the demolition and replacement of any structure either registered as a Virginia Landmark or determined by the Department of Historic Resources to contribute to the significance of a registered historic district, regardless of any changes in ownership or of any changes in the boundaries of the parcel, either or both, that may occur after the demolition, whether any such change is achieved by splitting such parcel, combining such parcel with another parcel or otherwise. For substantially rehabilitated commercial or industrial structures or other improvements, no exemption shall be allowed if the substantial rehabilitation is achieved through the demolition and replacement of any structure either registered as a Virginia Landmark or determined by the Department of Historic Resources to contribute to the significance of a registered historic landmark, regardless of any changes in ownership or of any changes in the boundaries of the parcel, either or both, that may occur after the demolition, whether any such change is achieved by splitting such parcel, combining such parcel with another parcel or otherwise. If any qualified structure is designated as a Virginia~~

~~Landmark, listed as a structure contributing to the significance of a registered historic district or listed as a structure contributing to the significance of a registered historic landmark, and the exterior of such structure is or is proposed to be altered in any manner during the rehabilitation process provided for in this division, the City Assessor shall obtain written confirmation from the Director of Planning and Development Review or the designee thereof that such rehabilitation complies with the requirements of such designation or listing in order to continue with the qualifying process. If additional guidance is needed concerning whether such rehabilitation complies with the requirements of such designation or listing, the Director of Planning and Development Review or the designee thereof may seek technical assistance from the Virginia Department of Historic Resources for further clarification.~~

~~(b) *Rehabilitation of structures in old and historic districts and design overlay districts*. For substantially rehabilitated structures or other improvements subject to the provisions of Chapter 30, Article IX, Division 4 or 5, no exemption shall be allowed if such substantial rehabilitation is achieved through or results in a violation of the provisions of Chapter 30, Article IX, Division 4 or 5, or if the owner of any such structure or other improvement has not obtained the approval required by Section 30-930.6 for old and historic districts or the approval required by Section 30-940.7 for design overlay districts.~~

~~(c) *Improvements on vacant land not qualified*. No improvements made upon vacant land shall be eligible for the partial exemption from real estate taxation provided for in this division. For purposes of this subsection, the phrase "vacant land" means real estate with no structures or other improvements.~~

~~Sec. 26-407. Classification of rehabilitated structures eligible for partial tax exemption; application forms; rules and regulations.~~

~~(a) The City Assessor shall identify real property that qualifies for a partial tax exemption for a rehabilitated structure or other improvement. For the first year that any property is found to be qualified for such exemption, the City Assessor shall identify the property in the appropriate class. Any qualifying property shall be so identified for the full period of exemption provided for the appropriate class, and the owner of the property shall be entitled to receive a credit for each year so listed. The City Assessor shall furnish to the Director of Finance a list of all properties with qualified structures for which application has been made in accordance with this division, which list shall show the base value and initial rehabilitated assessed value for each qualified structure so that the Director of Finance may issue the appropriate credits to owners of the qualified structures.~~

~~(b) The Director of Finance, upon receipt of notice from the City Assessor that a structure has been found to be qualified for and eligible for partial tax exemption as a rehabilitated structure or other improvement, shall cause to be issued a credit in an amount equal to the difference in taxes as computed upon the base value and the initial rehabilitated assessed value. The credit shall be issued in the name of the owner of the property. Whenever practicable, such credit shall be forwarded with the tax statement for such qualified structure.~~

~~(c) The City Assessor shall cause to be prepared and shall have for distribution in the Office of the City Assessor and in the Office of the Commissioner of Buildings applications for use by property owners who propose to rehabilitate eligible structures or other improvements.~~

~~(d) The City Assessor may prescribe such rules and regulations as the City Assessor deems necessary for processing applications for exemption for rehabilitated property and exempting the property. A copy of any such rules and regulations shall be available in the Office~~

~~of the City Assessor and the Office of Commissioner of Buildings, as well as in the Office of the City Clerk.~~

~~**Sec. 26-408. - Effective date of exemption.**~~

~~The partial exemption authorized in this division shall be effective for applications for partial tax exemption filed on or after May 27, 2014, and for each year thereafter for properties which qualify and for which application is made in accordance with this division.~~]

§ 2. That Chapter 26, Article V of the Code of the City of Richmond (2015) be and is hereby amended and reordained by adding therein a new division numbered 3, consisting of sections numbered 26-408.1 through 26-408.11, as follows:

DIVISION 3

PARTIAL EXEMPTION OF CERTAIN REHABILITATED STRUCTURES FROM REAL ESTATE TAXATION

Sec. 26-408.1 Purpose.

The purpose of this division is to reduce or eliminate concentrations of blight, stimulate investment and encourage the improvement of real property within the city of Richmond.

Sec. 26-408.2 Definitions.

The following words, terms and phrases, when used in this division, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Addition means an increase in the square footage of a qualified structure that expands the utility of such structure.

Base value means the assessed value of real estate for which an application has been filed in accordance with this division, as set forth in the land book on January 1 of the tax year in which such application is filed.

Linear feet means the shortest distance from one point to another, measured horizontally in feet, where one foot is equal to 12 inches.

Multifamily dwelling means land containing a structure or other improvement of five or more units constructed or used for residential purposes in accordance with this Code and other applicable law.

Qualified structure means a structure or other improvement no less than 20 years of age that has qualified for rehabilitation, renovation or replacement in accordance with this division.

Rehabilitation means the process of restoring a qualified structure through:

(1) Renovation;

(2) Replacement; or

(3) Renovation and the construction of an addition.

Renovation means the process of updating the utility of a qualified structure, in whole or in part, including, but not limited to, the partial destruction and rebuilding of such structure.

Replacement means the process of demolishing a qualified structure for which an application has been filed in accordance with this division and subsequently replacing such structure by constructing a new structure on the same real estate upon which the qualified structure was situated.

Single-family dwelling means land containing a structure or other improvement of one to four units constructed or used for residential purposes in accordance with this Code and other applicable law.

Square footage means the area of a structure or other improvement measured in square feet.

Substantially rehabilitated means rehabilitation of a qualified structure so as to increase the assessed value over the base value of the qualified structure by no less than 40 percent of the base value for multifamily dwellings and by no less than 20 percent of the base value for single-family dwellings.

Sec. 26-408.3 City Assessor and Director of Housing and Community Development duties; evaluation of exemption program.

(a) The City Assessor shall, upon application made to the City Assessor and to the Director of Housing and Community Development in accordance with section 26-408.6, conduct such inspections of the real property for which an application has been filed in accordance with this division, determine the base value of the such property and, upon completion of the rehabilitation, renovation or replacement of a qualified structure, determine the amount of the increase in assessed value of the subject property resulting from the rehabilitation, renovation or replacement of such qualified structure. Upon confirmation from the Director of Housing and Community Development that all of the applicable requirements of this division have been met, the City Assessor shall issue the partial exemption from real property tax of real property that has undergone substantial rehabilitation, renovation or replacement for multifamily dwelling or single-family dwelling use in accordance with this division.

(b) The Director of Housing and Community Development shall, upon application made to the City Assessor and to the Director of Housing and Community Development in accordance with section 26-408.6, review such application, conduct such inspections, and gather such information, to the extent permitted by law, as the Director of Housing and Community Development deems necessary to evaluate each applicant's compliance with the requirements of this division. The Director of Housing and Community Development shall notify the City Assessor on or before the deadline established by the rules and regulations issued in accordance with section [~~26-408.2~~] 26-408.4 concerning which applications have met the requirements of this division and are therefore eligible for the partial exemption for which this division provides.

(b) Beginning with the fifth year after the ordinance providing for this division becomes effective, the Chief Administrative Officer shall evaluate the partial tax exemption program herein created by no later than June 30 every five years that the program established by this division is in effect and shall make a recommendation and present the program evaluation results to the City Council as to whether or not the partial tax exemption program established by this division should continue in effect.

(c) The evaluation criteria shall include, but not necessarily be limited to:

(1) The number of applications submitted;

(2) The number of applications approved for consideration by the City Assessor;

(3) The number, type and description of properties qualifying for partial tax exemption under this division;

(4) The total dollar amount of the resulting assessment credit ordered;

(5) The revenue impact on the City both with and without the existence of the program; and

(6) Any other quantifiable data that can be used to measure the overall effect of the program.

Sec. 26-408.4 Rules and regulations for administration of division.

The Director of Housing and Community Development, with the advice and comment of the City Assessor, shall develop and implement such rules and regulations not inconsistent with the provisions of this division as the Director of Housing and Community Development deems necessary for the effective administration of this division. Such rules and regulations shall include, at a minimum, guidelines regarding eligibility requirements, application requirements, and set forth the responsibilities of the City Assessor and the Director of Housing and Community Development for purposes of implementing the program for which this division provides. [~~In addition, the Director of Housing and Community Development shall, within 180 days after the ordinance providing for this division becomes effective, provide the Council with the rules and regulations implemented in accordance with this division.~~]

Sec. 26-408.5 Eligibility of residential real property; annual renewal application.

(a) In order to qualify for the partial exemption from real property taxation for real property rehabilitated, renovated or replaced for multifamily dwelling or single-family dwelling use, throughout the exemption period established by section 26-408.7(a), (i) the rehabilitated, renovated or replacement structure for multifamily dwelling use must be a multifamily dwelling, a minimum of 30 percent of which provides housing restricted to individuals or families making up to 80 percent of the area median income for the Richmond-Petersburg Metropolitan Statistical Area with a maximum rent, calculated annually, no greater than 30 percent of the income of any

such individual or family and (ii) for single-family dwellings, the rehabilitated, renovated or replacement structure for single-family dwelling use must be a single-family dwelling, a minimum of 30 percent which provides housing restricted to individuals or families making up to 80 percent of the area median income for the Richmond-Petersburg Metropolitan Statistical Area. In addition, the qualified structure must have been situated at its existing location for no less than 20 years and has exterior walls, the total linear feet of which exterior walls is at least 80 percent of the total linear feet of the exterior walls of the structure or other improvement as such structure or other improvement existed 20 years before the date of application. For purposes of determining the age of a structure or other improvement for which an application for partial tax exemption has been filed in accordance with this division, the earliest assessment date of the structure or other improvement in the records of the City Assessor shall be used to calculate the age of such structure or other improvement. For purposes of determining the total linear feet of the exterior walls of a structure or other improvement as such structure or other improvement existed 20 years before the date that an application for partial tax exemption has been filed in accordance with this division, the total linear feet of the exterior walls of the structure or other improvement as such structure or other improvement existed 20 years before the date of application as reflected in the records of the City Assessor shall be used. In determining the total linear feet of the exterior walls of the structure or other improvement for purposes of this division, the City Assessor shall employ usual and customary methods of determining the linear feet of exterior walls of structures or other improvements. Any portion of a multifamily dwelling or single-family dwelling that is commercial space shall not be eligible for the exemption for which this division provides. Any multifamily dwelling or single-family dwelling that does not meet the applicable minimum percentage for housing restricted to individuals or families making

up to 80 percent of the area median income for the Richmond-Petersburg Metropolitan Statistical Area set forth in this section, that exceeds the maximum rent set forth in this section, or that does not have the dwelling units in such multifamily dwelling interspersed among dwelling units offered for rent to individuals or families making more than 80 percent of the area median income for the Richmond-Petersburg Metropolitan Statistical Area shall not be eligible for the exemption for which this division provides.

(b) In order to qualify for the partial exemption from real property taxation for real property rehabilitated, renovated or replaced for multifamily dwelling or single-family dwelling use, the qualified structure must be substantially rehabilitated after the date on which an application is filed in accordance with this division, but prior to the applicable deadline set forth in subsection (d) of this section. For qualified structures substantially rehabilitated by replacement or by renovation and the construction of an addition for multifamily dwelling or single-family dwelling use, the total square footage of any such replacement structure or addition shall not exceed the total square footage of the qualified structure or other improvement by more than 100 percent. If the total square footage of the qualified replacement structure or addition exceeds the total square footage of the qualified structure by more than 100 percent, the rehabilitated, renovated or replaced qualified structure shall not be eligible for a partial exemption pursuant to this division.

(c) In order for the partial exemption for a property to continue in effect, such property shall be maintained in compliance with the provisions of the Virginia Uniform Statewide Building Code. If, after receiving notice of a violation of this section, the owner of the property fails or refuses to complete the necessary corrections within the time required for such action, or refuses City inspectors, City appraisers, or other City employees performing duties in

accordance with this division or applicable provisions of this Code access to all or any portion of the subject property for the purpose of determining continued eligibility under this section, then such eligibility shall terminate.

(d) The rehabilitation, renovation or replacement, as applicable, must be completed within two years after the date the building permit applied for in accordance with this division has been issued or, if no building permit is required in accordance with applicable laws and regulations, within two years after the date of the application filed in accordance with this division.

(e) The rehabilitation, renovation or replacement, if any, must be in conformity with the general character and quality of the existing structures in the surrounding community, as determined by the Director of Housing and Community Development.

(f) In order to retain the partial exemption for which this division provides, each owner of real property that has qualified for partial exemption of real estate taxes under this division shall annually file a renewal application with the Director of Housing and Community Development on forms to be prescribed by the Director of Housing and Community Development, and any other documentation as may be required by the Director of Housing and Community Development, on or before the deadline established by the rules and regulations issued in accordance with section [~~26-408.2~~] 26-408.4 until such partial exemption expires or is otherwise terminated for failure to comply with the requirements of this division or other applicable law. The partial exemption for which this division provides shall terminate if any owner of real property fails to comply with the requirements of this subsection. In the case of any such termination of the partial exemption for which this division provides, the partial exemption for the tax year in which the date upon which the renewal application is due falls and for all

subsequent tax years remaining in the exemption period for such real property shall be forfeited and the credit for the tax year in which the date upon which the renewal application is due falls and for all subsequent tax years remaining in the exemption period shall be canceled and shall be of no effect.

Sec. 26-408.6 Application.

(a) No partial exemption from real property tax under this division shall be issued for real property (i) whose owner or such owner's agent has not submitted an application to the City Assessor and to the Director of Housing and Community Development for partial tax exemption in accordance with this division prior to construction, (ii) whose owner has failed to pay any amount of nonexempt real estate taxes, (iii) whose owner has failed to submit design plans to the City Assessor and the Director of Housing and Community Development or (iv) that is receiving any other real estate tax exemption authorized by this Code.

(b) As a prerequisite for initially qualifying for partial tax exemption under this division, the owner or agent of the owner of real property shall, on or before the application deadline established by the rules and regulations issued in accordance with section [~~26-408.2~~] 26-408.4, file simultaneously and prior to any work being started on the subject property (i) an application for partial exemption of real property from taxation with the City Assessor (ii) a copy of the application filed with the City Assessor in numeral (i) above with the Director of Housing and Community Development, and, to the extent required by applicable laws and regulations, (iii) an application for a building permit. For single-family dwellings and multifamily dwellings containing no more than five units, each application for such exemption filed with the City Assessor shall be accompanied by a processing fee in the amount of $125.00. For multifamily dwellings offered or to be offered for rent, excluding condominiums, containing six more units,

each application for such exemption filed with the City Assessor shall be accompanied by a processing fee in the amount of $250.00. No property shall be eligible for such exemption unless all appropriate building permits have been acquired and the Director of Housing and Community Development has verified that the rehabilitation, renovation or replacement indicated on the application has been completed and a certificate of occupancy has been issued. Furthermore, no property shall be eligible for such exemption if any City inspector, City appraiser, or other City employee performing duties in accordance with this division or applicable provisions of this Code have been denied access to all or any portion of the subject property before, during or after the work for which a partial exemption has been applied, for purposes of determining whether the rehabilitation, renovation or replacement has been completed and for appraising the property.

(c) Upon receipt of an application for partial exemption in accordance with this division, the City Assessor shall provide written notification to the owner of any such real estate of the base value of the qualified structure. Such notice shall also notify the property owner that such property owner may appeal the base value in accordance with the applicable provisions of this Code or State law, in which case the base value as subsequently determined by the City Assessor, the City of Richmond Board of Review of Real Estate Assessments or a court of competent jurisdiction upon such appeal shall be the base value for purposes of this section.

(d) The applicant shall bear the burden of proof to show that the property for which a partial exemption has been applied complies with all requirements established by this division. The Director of Housing and Community Development shall require documented proof of eligibility and compliance with the requirements of this division, and, in such cases, the applicant shall present documentation satisfactory to the Director of Housing and Community Development.

Sec. 26-408.7 Amount of exemption; basis for taxes during construction.

(a) The amount of the partial exemption from real property taxation provided for by this division shall be an amount equal to the increase in assessed value resulting from the rehabilitation, renovation or replacement of a qualified structure for multifamily dwelling or single-family dwelling use as determined by the City Assessor. This amount only, on a fixed basis, shall constitute the exemption, notwithstanding subsequent market appreciation or depreciation, assessment, reassessment or future improvements. In no event shall the exemption exceed the increase in assessed value resulting from the rehabilitation, renovation or replacement of a qualified structure for multifamily dwelling or single-family dwelling use as determined by the City Assessor. The exemption shall commence on January 1 of the year following completion of the rehabilitation, renovation or replacement of a qualified structure for multifamily dwelling use and shall run with the real estate for 15 years.

(b) No partial exemption under this division shall be issued during the construction phase of the rehabilitation, renovation or replacement of a qualified structure for multifamily dwelling or single-family dwelling use. Prior to completion of the new structure or other improvements, taxes shall be based upon the full assessed value of the property when assessed.

Sec. 26-408.8 Penalty for nonpayment of real estate taxes; forfeiture of exemption.

Whenever the owner of real property which has qualified for partial exemption of real estate taxes under this division fails to pay one-half of the nonexempted amount of real estate taxes on the property on or before January 14 of any tax year or the remaining one-half of such amount on or before June 14 of any tax year:

(1) A penalty of ten percent shall be applied to any such installment due on the taxes for the full assessed value of the property for that tax year;

(2) The partial exemption for that tax year and all subsequent years of any remaining exemption period shall be forfeited; and

(3) The annual credit issued for that tax year and all subsequent years of any remaining exemption period shall be canceled and shall be of no effect.

The partial exemption claimed for any tax year shall be retained if payment of the nonexempt amount, plus the ten percent late payment penalty and interest at ten percent per annum on the nonexempt amount due, is received by the Collections Division of the Department of Finance on or before June 30, or the last business day preceding June 30 of the tax year in question if June 30 falls on a weekend.

Sec. 26-408.9 Land book.

Nothing in this division shall be construed so as to permit the City Assessor to list upon the land book any reduced value due to the exemption provided by this division.

Sec. 26-408.10 Demolition.

The exemption provided in this division shall not apply where rehabilitation is achieved through demolition and replacement of an existing structure that is a Virginia registered landmark or is determined by the Virginia Department of Historic Resources to contribute to the significance of a registered historic district.

Sec. 26-408.11 False statements.

The making of any false statement in any application, affidavit or other information supplied for the purpose of eligibility determination under this division shall constitute a Class 2 misdemeanor.

§ 3. That this ordinance shall not be construed as a revocation of any partial exemption of any real estate issued in accordance with the applicable provisions of the Code of

the City of Richmond in effect prior to the effective date of this ordinance and that any partial exemption from real estate taxation for rehabilitated structures granted prior to the effective date of this ordinance shall continue in force and effect in accordance with the applicable provisions of the Code of the City of Richmond in effect prior to the effective date of this ordinance.

§ 4. That the Chief Administrative Officer shall cause the Director of Housing and Community Development to furnish the Council with a proposed version of the rules and regulations for which section 26-408.4 of the Code of the City of Richmond (2015) as established by section 2 of this ordinance provides by no later than October 1, 2020, and to furnish the Council with the final version of such rules and regulations by no later than December 31, 2020.

§ 5. That the Chief Administrative Officer shall cause to be collected from residents and businesses within the city of Richmond feedback concerning the partial exemption program set forth in section 2 of this ordinance.

§ 6. That sections 1 and 2 of this ordinance shall be in force and effect on January 1, 2021.

§ 7. [~~This~~] That sections 3, 4, 5, 6, and 7 of this ordinance shall be in force and effect [~~July 1, 2020~~] upon adoption.

II. This amendatory ordinance shall be in force and effect upon adoption.

A TRUE COPY:
TESTE:

City Clerk

Richmond City Council

The Voice of the People — *Richmond, Virginia*

Office of the Council Chief of Staff

Ordinance/Resolution Request

TO **Haskell Brown, Interim Richmond City Attorney**
Richmond Office of the City Attorney

THROUGH Lawrence R. Anderson
Council Chief of Staff

RECEIVED
By Elyse Steele at 2:40 pm, May 08, 2020

FROM Samson Anderson, Council Budget Analyst

COPY Ellen F. Robertson, 6th District Representative
Tavares M. Floyd, 6th District Liaison
Meghan K. Brown, Deputy Chief of Staff

DATE April 22, 2020

PAGE/s 1 of 2

TITLE **Delay the Implementation of Tax Abatement Program**

This is a request for the drafting of an **Ordinance** ☒ **Resolution** ☐

REQUESTING COUNCILMEMBER/PATRON

Ellen F. Robertson, 6th District Representative

SUGGESTED STANDING COMMITTEE

Finance & Economic Development

ORDINANCE/RESOLUTION SUMMARY

1) The Patron wishes to delay the implementation of Ordinance 2019-338 until January 1, 2021. Due to the COVID-19 pandemic the necessary preparations for the implementation of this new tax abatement program has not yet been made. As a result, it is believed that it is in the best interests of the City and the community to delay implementation. Thereby allowing the City, developers, and residents more time to prepare for the changes in tax abatement resulting from Ord. 2019-338, as adopted.

   With the delay in implementation the Assessor's Office and the Housing and Community Development Office will have until October 1, 2020 to develop and present the draft program guidelines to the City Council. The final program guidelines will be due to the City Council by December 31, 2020. In the development of the program guidelines the Housing and Community and Assessor's Offices should seek community feedback.

   The current tax abatement program will now sunset on December 31, 2020, instead of June 30, 2020 as adopted in Ord. 2019-338.

2) With the passage of Ordinance 2019 – 338, the commercial rehabilitation tax abatement program within Enterprise Zones was repealed, along with all citywide commercial rehabilitation tax abatement programs. This ordinance will go into effect July 1 2020.

   The Patron wishes to hold Enterprise Zones harmless from the changes enacted within Ordinance 2019 – 338, as adopted.

BACKGROUND

Summary:

Ordinance 2019-338 was adopted by City Council on January 27, 2020 and established the following:

I. The Citywide Rehabilitation Program is an incentive program for developers and property owners to rehabilitate derelict residential properties throughout the City by receiving partial tax abatements on qualified structures.

The Citywide Rehabilitation Program has helped incentivize the development of residential properties throughout the City. It is believed that this program has completed its objective.

Current qualified applicants and participants in this program shall be allowed to continue their tax abatement until either the maximum length of their tax abatement has been reached or their disqualification under the program.

II. The proposed Affordable Housing Rehabilitation Program will be handled by both the City's Assessor's Office and the Housing and Community Development Office, and will come into effect July 1, 2020.

Application: Application deadlines will be determined by the program guidelines as established by the administration.

Eligibility: To qualify, a multifamily residential property or single family residential property, that has been rehabilitated, must contain 30% or more Affordable Housing Dwelling Units within the development. This program does not apply to commercial and industrial properties, or to commercial portions of mixed used properties.

An Affordable Housing Dwelling Unit means housing restricted to individuals or families making up to 80% AMI (Area Median Income) for the Richmond-Petersburg Metropolitan Area (MSA).

To qualify for this program applicants must provide evidence that 30% of their units are being made available or occupied by individuals or families earning up to 80% AMI. This evidence will need to be provided annually through recertification applications in order to maintain eligibility and continued participation in the program.

Further eligibility specifics to be determined and implemented through the program guidelines to be established by the administration.

Partial Tax Abatement: Once qualified, dependent on annual renewal, the property will receive a partial tax abatement of 100% for a maximum of 15 years.

Program Implementation: The Assessor's Office will determine the base value, the final value of the properties, and administer the tax abatement.

The Housing and Community Development Office will handle the determination of qualification of the applications based on their available Affordable Housing Dwelling Units. Further implementation specifics to be determined through program guidelines to be established by the administration for this program.

Program guidelines must be completed by the administration, and a copy to be provided to the City Council, within six months of adoption of this ordinance or by June 30, 2020, whichever date comes first. Program guidelines are to address eligibility requirements, application requirements, and the specifics of program implementation within the Assessor's Office, and the Housing and Community Development Office.

Program Evaluation: An evaluation of the program's accomplishments in comparison with the requirements of the program shall be conducted by the City's Chief Administrative Officer (CAO) at an interval of every five years. Each evaluation is to be completed no later

than June 30th of each year – with initial evaluation effective five years from the date of the program's implementation.

The Virginia Enterprise Zone (VEZ) program is a partnership between state and local governments that encourages private investment and job creation within struggling sectors of cities.

The State of Virginia offers two incentives for businesses within Enterprise Zones.

- Job Creation Grant (JCG)
- Real Property Investment Grant (RPIG)

The City of Richmond offers the following incentives, subject to availability of funds.

- Real Estate Tax Abatement
- Brownfields Rebate
- Machinery & Equipment Rebate
- Employment Assistance Grant
- Loan Fee Rebate
- Business Relocation Rebate
- Development Fee Rebate

As a result of Ordinance 2019 – 338, as adopted, the City will no longer offer real estate tax abatement for rehabilitated commercial properties. This includes commercial real estate within Enterprise Zones.

- Properties that currently qualify or qualify by July 1, 2020 will continue to receive this incentive.

There will continue to be real estate tax abatement throughout the City for rehabilitated residential and multi-family properties, as long as they are providing affordable housing pursuant to Ordinance 2019 – 338, as adopted.

The adopted Ordinance 2019 -338 did not inhibit any other incentive provided by the City or the State to businesses within Enterprise Zones.

FISCAL IMPACT STATEMENT

Fiscal Impact Yes ☒ No ☐

Budget Amendment Required Yes ☐ No ☒

Estimated Cost or Revenue Impact:

A cost estimate forecast has not yet been completed.

Attachment/s Yes ☐ No ☒

Richmond City Council Ordinance/Resolution Request Form/updated 10.5.2012 /srs

From: Brown, Meghan K. - Council Chief of Staff Office
Sent: Friday, May 8, 2020 2:08 PM
To: Anderson, Samson F. - Council Chief of Staff <Samson.Anderson@richmondgov.com>; Brown, Haskell - City Attorney <Haskell.Brown@richmondgov.com>
Cc: Robertson, Ellen F. - City Council <Ellen.Robertson@richmondgov.com>; Floyd, Tavares M. - City Council <Tavares.Floyd@richmondgov.com>; Anderson, Lawrence R. - Council Chief of Staff Office <Lawrence.Anderson@richmondgov.com>; Fore, Barbara L. - City Attorney <Barbara.Fore@richmondgov.com>; Burton, Sharol P. - City Attorney <sharol.burton@richmondgov.com>; Rentz, Tabrica C. - City Attorney <Tabrica.Rentz@Richmondgov.com>; Pitman, Denise - City Attorney <Denise.Pitman@richmondgov.com>; Steele, Elyse C. - City Attorney <Elyse.Steele@richmondgov.com>
Subject: RE: O&R Request for Tax Abatement Delay

By way of this communication I approve the O&R

Meghan K. Brown
Deputy Council Chief of Staff
Office of the Chief of Staff
RICHMOND CITY COUNCIL

From: Anderson, Samson F. - Council Chief of Staff
Sent: Friday, May 8, 2020 2:07 PM
To: Brown, Haskell - City Attorney <Haskell.Brown@richmondgov.com>
Cc: Robertson, Ellen F. - City Council <Ellen.Robertson@richmondgov.com>; Floyd, Tavares M. - City Council <Tavares.Floyd@richmondgov.com>; Brown, Meghan K. - Council Chief of Staff Office <Meghan.Brown@richmondgov.com>; Anderson, Lawrence R. - Council Chief of Staff Office <Lawrence.Anderson@richmondgov.com>; Fore, Barbara L. - City Attorney <Barbara.Fore@richmondgov.com>; Burton, Sharol P. - City Attorney <sharol.burton@richmondgov.com>; Rentz, Tabrica C. - City Attorney <Tabrica.Rentz@Richmondgov.com>; Pitman, Denise - City Attorney <Denise.Pitman@richmondgov.com>; Steele, Elyse C. - City Attorney <Elyse.Steele@richmondgov.com>
Subject: O&R Request for Tax Abatement Delay

All,

Attached is an O&R request for delaying the implementation of the new tax abatement program.
If you have any questions, please let me know.

Thank you,

Samson Anderson
Council Budget Analyst
RICHMOND CITY COUNCIL
OFFICE OF THE COUNCIL CHIEF OF STAFF
(804) 646-6053