

CITY OF DOVER ORDINANCE #2019-20

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF DOVER, IN COUNCIL MET:

That Chapter 102 - Taxation, Article IV - Abatement of Real Estate Taxes, Section 102-113 - Qualifications, Paragraph (d) of the Dover Code be amended to read as follows:

Sec. 102-113. - Qualifications.

- (d) Any persons purchasing residential real property in which they will reside within the downtown redevelopment high priority target area defined in Appendix C shall be given tax relief from the payment of real estate taxes in the following manner: first year of ownership, total tax abatement; second year of ownership, 75 percent tax abatement; third year of ownership, 50 percent tax abatement; fourth year of ownership, 25 percent tax abatement; fifth year of ownership, no tax abatement. Provided however that the homeowner is required to occupy the home as their principal place of residence during the entire time that the taxes are abated and if the property ceases to be their principal place of residence at any time during the four-year period of abatement, then they shall lose their right of abatement and shall be required to pay immediately all taxes abated up to the time that the home ceases to be their principal residence. In order to obtain the tax abatement, the homeowner must make application by affidavit submitted to the city assessor showing qualification for the abatement and each year thereafter, submit a similar affidavit showing their continued right to the abatement. If qualification for the abatement ceases within the four-year period of abatement the homeowner is required to notify the city assessor of the lack of qualification for the abatement and within 90 days from the date the qualification ceases, pay all taxes abated in the past.

(Code 1981, § 19.5-33; Ord. of 12-11-2000; Ord. of 8-8-2005(3); Ord. No. 2011-11, 7-11-2011; Ord. No. 2011-17, 8-8-2011; Ord. No. 2015-03, 2-23-2015)

ADOPTED: JANUARY 13, 2020

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SYNOPSIS

The amendment changes the affidavit recipient from the city clerk to the city assessor.

(SPONSORS: POLCE, BUNDEK, MCDOWELL)

Actions History

01/13/2020 - Final Reading - City Council

12/09/2019 - First Reading - City Council

11/26/2019 - Introduced - Council Committee of the Whole/Legislative, Finance, and Administration Committee