

ARLINGTON COUNTY CODE

Chapter 20

REAL ESTATE ASSESSMENT

Article I. In General

- § 20-1. Department of Real Estate Assessments Established.
- § 20-2. Board of Equalization of Real Estate Assessments Established; Powers; Compensation.
- § 20-3. Real Estate Assessments Director--Appointment and Powers; Transfer of Powers to General Reassessments Board.
- § 20-4. Same--Duties.
- § 20-5. Procedures Governing Director of Real Estate Assessments, General Reassessment Board and Board of Equalization of Real Estate Assessments
- § 20-6. Law Controlling Assessments and Reassessments.
- § 20-7. Finality of Assessments, Reassessments, Etc.
- § 20-8. Installment Payments.
- § 20-9. Solar Energy Equipment Exemption.
- § 20-10. Reserved.
- § 20-11. Partial Assessments of New Buildings.
- §§ 20-12--20-19. Reserved.

Article II. Partial Real Estate Tax Exemption for Certain Substantially Rehabilitated, Renovated or Replaced Commercial and Mixed Use Structures

- § 20-20. Definitions.
- § 20-21. Partial Tax Exemption for Certain Substantially Rehabilitated, Renovated or Replaced Commercial Structures; Policy and Intent.
- § 20-22. Eligibility.
- § 20-23. Application Procedure and Processing Fee.
- § 20-24. Inspections; Notification to Director.
- § 20-25. Commencement of Exemption; Land Books.
- § 20-26. Amount of Exemption; Duration.
- § 20-27. Commercial Use of Structure Required.
- § 20-28. Vacant Land.
- § 20-29. Rules and Regulations.
- § 20-30. Other Laws and Ordinances.
- § 20-31. Applicability to Rehabilitation, Renovation or Replacement Commencing Before Enactment of Article.

Article III. Partial Real Estate Tax Exemption for Certain Substantially Rehabilitated Commercial Office Buildings Incorporating Certain Technology Improvements

- § 20-40. Definitions.
- § 20-41. Partial Tax Exemption for Certain Substantially Rehabilitated Office Buildings; Policy and Intent.
- § 20-42. Eligibility.
- § 20-43. Application Procedure and Processing Fee.
- § 20-44. Inspections; Notification to Director.
- § 20-45. Commencement of Exemption; Land Books.
- § 20-46. Amount of Exemption; Duration.
- § 20-47. Office Use of Structure Required.
- § 20-48. Vacant Land.
- § 20-49. Rules and Regulations.
- § 20-50. Other Laws and Ordinances.

**§ 20-51. Applicability to Rehabilitation Commencing Before Enactment of Article.****Article IV. Partial Real Estate Tax Exemption for Certain Substantially Rehabilitated, Renovated or Replaced Residential, Commercial and Mixed Use Structures or Improvements in the Nauck Village Center Special Revitalization District****§ 20-60. Definitions.****§ 20-61. Partial Tax Exemption for Certain Substantially Rehabilitated, Renovated or Replaced Structures; Policy and Intent.****§ 20-62. Eligibility.****§ 20-63. Application Procedure and Processing Fee.****§ 20-64. Inspections; Notification to Director.****§ 20-65. Commencement of Exemption; Land Books.****§ 20-66. Amount of Exemption; Duration.****§ 20-67. Commercial, Residential or Mixed Use of Structure Required.****§ 20-68. Vacant Land.****§ 20-69. Rules and Regulations.****§ 20-70. Other Laws and Ordinances.****§ 20-71. Applicability to Rehabilitation, Renovation or Replacement Commencing Before Enactment of Article.****ARTICLE I.****IN GENERAL****§ 20-1. Department of Real Estate Assessments Established.**

A Department of Real Estate Assessments is hereby established as part of the government of the County.  
(1-1-58)

**§ 20-2. Board of Equalization of Real Estate Assessments Established; Powers; Compensation.**

All duties imposed and all powers conferred by law in the review for equalization of assessments of real estate in the county shall be exercised by a board of equalization, herein called the "Board of Equalization of Real Estate Assessments," which shall also have the power to review all assessments and changes of assessments previously made by the Director of Real Estate Assessment, the General Reassessment Board or any other assessing officer, board, or authority in the County in accordance with applicable law. Such Board of Equalization of Real Estate Assessments shall consist of not less than five (5) and not more than (7) members appointed by the County Board. Each member shall be a resident of the County, and at least all members but one must be freeholders in the County. The Board of Equalization of Real Estate Assessments shall have authority, on its own motion or upon protest as herein provided, to change any assessment of real estate in the County, to add to the tax rolls any real estate erroneously omitted, and to correct errors in tax assessment records, in accordance with the policies and procedures prescribed in this chapter. Effective June 1, 2009, the members of the Board of Equalization of Real Estate Assessments shall each receive as compensation the sum two hundred dollars (\$200.00) per meeting or recessed meeting attended.

(12-18-76; Ord. No. 83-4, 1-10-83; Ord. No. 92-56, 1-1-93; Ord. No. 09-18, 07-14-09, effective 06-1-09; Ord. No 11-07, 5-14-11; Ord. No. 15-07, 6-13-15; Ord. No. 17-01, 1-28-17)

**§ 20-3. Real Estate Assessments Director--Appointment and Powers; Transfer of Powers to General Reassessments Board.**

All duties imposed and all powers conferred by law in the assessment of real estate in the County shall be transferred to, vested in and exercised by an assessor appointed by the County Manager, and the assessor shall be known as the Director of Real Estate Assessments and shall be the head of the Department of Real Estate Assessments established in § 20-1 of this Code; provided, however, that the assessor shall not assess any real estate assessable under the law by the State Corporation Commission; provided further, that in the event and upon the

appointment of any person or officer designated by the Circuit Court of the County, or judge thereof in vacation, to make a general reassessment of real estate in the County, which person or officer so designated is hereinafter called the "General Reassessment Board"; thereupon, in addition to any other powers conferred upon such Board by law shall be conferred on the Board for the remainder of that year the powers otherwise exercised by the Director of Real Estate Assessments with respect to the assessment and reassessment of real estate in the County; and during any such year during which the Board shall exercise such powers the Director of Real Estate Assessments shall continue to perform the other functions of his office and shall act as clerk for or administrative assistant to the General Reassessment Board; but in the event no General Reassessment Board is appointed for any such year, the Director of Real Estate Assessments shall continue to exercise the powers herein conferred during such year. In the event such Board is appointed, the Director of Real Estate Assessments shall resume and again exercise the assessment powers herein conferred after the end of every such year or the end of the extension of time granted pursuant to the Virginia Code, 1950, § 58.1-3257.  
(5-25-57)

**§ 20-4. Same--Duties.**

The duties of the Director of Real Estate Assessments shall include the following:

- A. To operate the Department of Real Estate Assessments under the general supervision of the County Manager.
- B. To prepare and keep current pamphlets describing the principles of real estate assessments, and the methods employed by the Department of Real Estate Assessments. The pamphlet shall also explain the procedures for appealing the assessments to the Department of Assessments, the Board of Equalization, the courts and any other properly authorized reviewing authority.
- C. To assess all real estate at its fair market value as of January 1 of each year, to correct errors in tax assessment records, to add to the assessment rolls any real properties erroneously omitted, and to remove properties from tax rolls when acquired by owners not subject to taxation.
- D. To maintain appraisal records on a uniform and comparable basis with comprehensive descriptive matter for each and every separate parcel of taxable real estate in the County.
- E. To prepare and maintain appraisal record indices, tax assessment maps, plat book indices and other devices to provide for ready and convenient use of records and data in the Department of Real Estate Assessments or from other departments possessing information pertinent to assessment of real properties.
- F. To accumulate and maintain current records of changes in real estate values, including such information as may be available from building permits, zoning records, documents dealing with real estate transactions, and other sources.
- G. To support and justify all assessments and changes in assessments before the Board of Equalization of Real Estate Assessments.
- H. To attend all hearings of the Board of Equalization of Real Estate Assessments and the General Reassessment Board, and to act as clerk for, or administrative assistant to, the boards, and to furnish the boards with information and data pertaining to assessments of real property in the County, and to provide the boards with necessary office services and facilities in the Department of Real Estate Assessments.
- I. To cooperate with other departments and officials of the County in the furnishing and use of information and the keeping of records.
- J. To cooperate with the Department of Taxation of the state and to make full use of its available facilities, and to make use of other public facilities and aids, in the re-examination and improvement of assessment and mapping procedures and practices in the County.

K. To provide employees of the Department of Real Estate Assessments with opportunity for training to improve their capabilities for service and employment in the Department.  
(5-25-57)

**§ 20-5. Procedures Governing Director of Real Estate Assessments, General Reassessment Board and Board of Equalization of Real Estate Assessments**

The Director of Real Estate Assessments, the General Reassessment Board and the Board of Equalization of Real Estate Assessments shall be governed by the following general procedures in the assessment and changes of assessment of real estate in the County:

A. The Director of Real Estate Assessments shall assemble and; compile records showing the facts and data upon which assessments and changes in assessment are made, separately for each piece or parcel of real estate in the County, filing with such records any letter, statement or documentary evidence submitted by the owner or affected taxpayer of such real estate, or by any person on his behalf, concerning the valuation or assessment of such real estate.

B. The Department of Real Estate Assessments shall notify each affected taxpayer in writing for any year in which a new or change assessment for each property is made or proposed by the Director of Real Estate Assessments within such reasonable time after the first day of January as practically possible. Such notice shall state the final date set by the Director of the Department of Real Estate Assessments to hear objections to the assessments, provided such date shall not be earlier than thirty (30) days following the date of the notice of assessment. Such notice shall be given by mail addressed to the last known address furnished to County tax officials by the affected taxpayer. If the address of such affected taxpayer is unknown, then notice shall be made by publication of such on or before March 15 in a newspaper having general circulation in the County.

C. Any owner of real property or affected taxpayer, any person with a substantial legal or equitable interest in the property involved, or any authorized representative of the County Board may file protest against any assessment affecting such property within thirty (30) days after the final date set by the Director of Real Estate Assessments to hear objections to assessments, or by April 15 of the calendar year for which the Board was appointed, whichever is later, or within sixty (60) days from the date of assessment when an amendment has been made after the final date set by the Director of Real Estate Assessments for hearing objections to assessments for any year. Such protest shall be filed with the Department of Real Estate Assessments. The protest shall be transmitted forthwith to the Board of Equalization of Real Estate Assessments, which shall grant appeal of the assessment or change of assessment as necessary to equalize any assessment, and shall accord the protestant an opportunity for hearing in person, with witnesses, by counsel or by submission of memoranda verified under oath. The Board of Equalization of Real Estate Assessments may, in its discretion, grant an appeal and opportunity for hearing for just cause shown and on any protest filed after such date, but no later than July 1 of any year.

D. Hearings shall be scheduled by the Board of Equalization of Real Estate Assessments with due regard for the convenience of the protestant and with due regard for the time required by the Director of Real Estate Assessments to investigate the protest and to respond the protested assessment. The Board of Equalization of Real Estate Assessments shall publish notice in a newspaper having general circulation in the County, giving the regular time and place of its hearings. The Board of Equalization of Real Estate Assessments shall determine and rule upon all protested assessments and all proposed reduced assessments within ninety (90) days of the date of the hearing. All actions of such Board affecting assessments of real estate in such County shall be certified by such Board to the Director of Real Estate Assessments on forms prepared by and prescribed by the Director. The authority of such Board shall cease as of October 31 of each year. However, for tax year 2009, the authority of the Board of Equalization shall be extended to November 14. Notice of the decision of the Board of Equalization of Real Estate Assessments shall be prepared, and a copy thereof shall be given to the protestant and affected taxpayer by the Department of Real Estate Assessments through mails promptly after the decision is so certified.

E. The board of equalization of real estate assessments may sit in panels of at least three (3) members each under the following terms and conditions:

1. The presence of all members of the panel shall be necessary to constitute a quorum.

2. The chairman of the board of equalization of real estate assessments shall assign the members to panels and, insofar as practicable, rotate the membership of the panels.
3. The chairman of the board of equalization of real estate assessments shall preside over any panel of which he is a member and shall designate the presiding member of the other panels.
4. Each panel shall perform its duties independently of the others.
5. The board of equalization shall sit en banc (i) when there is a dissent in the panel to which the matter was originally assigned and an aggrieved party requests an en banc hearing within ten (10) days of the decision of the panel or (ii) upon its own motion at any time in any matter in which the majority of the board of equalization of real estate assessments determines it is appropriate to do so. The board of equalization of real estate assessments sitting en banc shall consider and decide the matter and may affirm, overrule or modify any previous decision by any panel.  
(5-25-57; 9-21-74; 1-1-79; Ord. No. 84-26, 9-8-84; Ord. No. 84-31, 10-13-84; Ord. No. 85-32, 8-17-85; Ord. No. 92-27, 1-1-93; Ord. No. 92-56, 1-1-93; Ord. No. 09-20, 10-24-09; Ord. No. 11-07, 5-14-11)

**§ 20-6. Law Controlling Assessments and Reassessments.**

- A. In making the assessments or changes of assessments, the Director of Real Estate Assessments, the General Reassessment Board, and the Board of Equalization of Real Estate Assessments shall be governed by the Constitution of Virginia, the provisions of § 15.2-716, Code of Virginia, 1950, the applicable provisions of other laws, and the provisions of this chapter.
- B. Assessments and equalization of assessments of real estate in the County shall be made annually.
- C. Classification and taxation of certain commercial and industrial real property.
  1. Beginning January 1, 2008, all commercial and industrial real property in Arlington County declared by the General Assembly to be a separate class of real property for local taxation pursuant to Virginia Code § 58.1-3221.3 shall be assessed accordingly. Such separate class shall not include any property excluded from such class by law.
  2. In addition to all other taxes and fees permitted by law, the classified real property may be subject to an amount of real property tax, in addition to such amount(s) otherwise authorized by law, at a rate imposed annually by ordinance of the Arlington County Board; such rate shall not exceed the amount authorized by the Code of Virginia.
  3. Upon appropriation by the Arlington County Board, all revenues generated from the additional real property tax imposed in accordance with this § 20-6.C shall be used exclusively for transportation purposes that benefit Arlington County.
  4. The additional real property tax imposed under this section shall be levied, administered, enforced, and collected in the same manner as set forth in Subtitle III of Title 58.1 of the Code of Virginia, for the levy, administration, enforcement, and collection of local taxes. In addition, the Director of the Department of Real Estate Assessments shall separately assess and set forth upon Arlington County's land book the fair market value of that portion of property that is defined as a separate class of real property for local taxation in accordance with the provisions of this section.
  5. The tax described in this section shall be levied at a rate of twelve and a half cents (\$.125) per one hundred dollars (\$100.00) of assessed valuation of taxable real property.
  6. Any person assessed who fails to pay the tax installments on or before the respective payment date shall incur a penalty thereon of ten percent (10%) or ten dollars (\$10.00), whichever shall be

greater, but not to exceed the amount of the tax, which shall be added to the amount of taxes due from such person assessed.

7. Interest shall accrue on any amount past due at the same rate as real property taxes under § 27-3.1.  
(12-21-74; Ord. No. 07-16, 11-27-07, effective 1-1-08; Ord. No. 08-10, 4-19-08, effective 7-1-08)

**§ 20-7. Finality of Assessments, Reassessments, Etc.**

All assessments and changes of assessments made by the Director of Real Estate Assessments, and all assessments and changes of assessments made by the General Reassessment Board shall be final unless subsequently changed or revised by the Board of Equalization of Real Estate Assessments. Changes of assessments by the Board of Equalization of Real Estate Assessments shall become final when certified by such Board to the Department of Real Estate Assessments, subject only to such judicial review, if any, as may be provided by law.  
(5-25-57)

**§ 20-8. Installment Payments.**

Taxes on the assessed valuation of all taxable real estate located in Arlington County for the year 1978 and for each tax year thereafter shall be paid in the following installments: of the total levy, one-half (1/2) shall be paid on or before June 15 and one-half (1/2) shall be paid on or before October 5. Any person assessed who fails to pay the tax installments on or before the respective payment date shall incur a penalty thereon of five percent (5%) or five dollars (\$5.00), whichever shall be greater, and, if any tax installment remains unpaid in whole or in part thirty (30) days after the payment date, shall incur an additional penalty of five (5) percent or five dollars (\$5.00), whichever shall be greater, but not to exceed the amount of the tax, which shall be added to the amount of taxes due from such person assessed. Interest shall accrue at the rate prescribed in § 27-3.  
(12-21-74; 6-25-77; 5-23-78; 6-24-78; 5-31-80; Ord. No. 84-21, 7-7-84; Ord. No. 85-26, 7-13-85; Ord. No. 92-12, 4-25-92; Ord. No. 95-21, 12-12-95; Ord. No. 99-16, 7-10-99; Ord. No. 99-19, 8-14-99; Ord. No. 99-16, 7-10-99; Ord. No. 99-19, 8-14-99; Ord. No. 02-27, enacted 3-9-02; Ord. No. 09-22, 10-24-09; Ord. No. 15-04, 4-21-15, effective 5-1-15)

**§ 20-9. Solar Energy Equipment Exemption.**

A. *Definitions.* The following words and terms, when used in this section, shall have the following meanings unless the context clearly indicates otherwise:

“Certified solar energy equipment, facilities or devices” means any property, including real or personal property, equipment, facilities or devices, certified by the State certifying authority to be designed and used primarily for the purpose of providing for the collection and use of incident solar energy for water heating, space heating or cooling or other application which would otherwise require a conventional source of energy such as petroleum products, natural gas or electricity.

B. *Exemption generally.* Certified solar energy equipment, facilities and devices shall be exempt from taxation as real estate in accordance with the provisions of this section.

C. *Application for exemption.* Any person who owns real estate in the County who desires to have solar energy equipment, facilities, or devices certified as exempt from taxation shall file an application for exemption with the County Building Section ("local building department" as that phrase is used in § 58.1-3661, Code of Virginia) on forms provided by said Section from the State Office of Housing.

A detailed set of plans and specifications of the equipment, facilities or devices for which the exemption is claimed shall be submitted with the application.

D. *Approval of application.* The Building Section shall approve such application if, after examination of such equipment, facilities or devices it determines that the unit primarily performs any of the functions set forth in subsection A and conforms to the requirements set by regulations of the State Office of Housing.

E. *Transmittal of application to State Office of Housing.* The Building Section shall notify the applicant of its determination and shall forthwith transmit all applications to the State Office of Housing for certification by said office to the County's Director of Real Estate Assessments of those applications which it approves as meeting all requirements for exemption from taxation.

F. *Appeal.* Any person aggrieved by a decision of the Building Section may appeal such decision to the State Building Code Technical Review Board.

G. *Amount of exemption.* Upon receipt of the certification of exemption from the State Office of Housing, the County Director of Real Estate Assessments shall proceed to determine the value of such qualifying solar energy equipment, facilities or devices. The exemption provided by this section shall be determined by applying the local tax rate to the value of such equipment, facilities or devices and subtracting such amount from the total real property tax due on the real property to which such equipment, facilities or devices are attached.

H. *Effective date of exemption.* This exemption shall be effective beginning the next succeeding tax year after the State Office of Housing certifies the exemption and shall be permitted for a period of five (5) years. (11-17-79)

**§ 20-10. Reserved.**

(11-14-81; Ord. No. 01-4, 3-17-01; Ord. No. 02-11, § 1, 4-20-02; Ord. No. 20-03, 02-25-2020; Ord. No. 20-07, 04-30-2020)

**§ 20-11. Partial Assessments of New Buildings.**

A. All new buildings substantially completed or fit for use and occupancy shall be assessed when substantially completed or fit for use and occupancy, and the Director of the Department of Real Estate Assessments shall enter in the books the fair market value of such building. No partial assessment as provided herein shall become effective until information as to the date and amount of such assessment is recorded in the Office of the Treasurer and made available for public inspection. The total tax on any such new building for that year shall be the sum of:

1. The tax upon the assessment of the completed building, computed according to the ratio which the portion of the year such building is substantially completed or fit for use and occupancy bears to the entire year; and
2. The tax upon the assessment of such new building as it existed on January 1 of that assessment year, computed according to the ratio which the portion of the year such building was not substantially complete or fit for use and occupancy bears to the entire year.

With respect to any assessment made under this section after November 1 of any year, no penalty for nonpayment shall be imposed until the last to occur of (i) December 5 of such year or (ii) 30 days following the date of the official billing.

B. Levies on buildings which are razed, or destroyed or damaged by a fortuitous happening beyond the control of the owner, shall be abated. No such abatement, however, shall be allowed if the destruction or damage to such building shall decrease the value thereof by less than five hundred dollars (\$500.00). No such abatement shall be allowed unless the destruction or damage renders the building unfit for use and occupancy for thirty days or more during the calendar year. The tax on such razed, destroyed or damaged building is computed according to the ratio which the portion of the year the building was fit for use, occupancy and enjoyment bears to the entire year. Application for such abatement shall be made by or on behalf of the owner of the building within six (6) months of the date on which the building was razed, destroyed or damaged. (Ord. No. 85-18, 5-22-85; Ord. No. 16-06, 11-05-16; Ord. No. 21-17, 10-16-21)

**§§ 20-12--20-19. Reserved.**

## ARTICLE II.

**PARTIAL REAL ESTATE TAX EXEMPTION FOR CERTAIN SUBSTANTIALLY REHABILITATED,  
RENOVATED OR REPLACED COMMERCIAL AND MIXED USE STRUCTURES****§ 20-20. Definitions.**

The following words and terms, when used in this article, shall have the following meanings unless the context clearly indicates otherwise:

“Base value” means the assessed value of the structure as of January 1 of the year in which the rehabilitation, renovation or replacement of the structure begins.

“Commercial use” means the selling or providing of goods or services to individuals, firms or corporations. When referring to a structure or structures, such use includes mixed use structures (used for both residential and commercial purposes) where the square footage of that portion of the structure used for commercial purposes exceeds fifty percent (50%) of the total square footage of the structure.

“Commercial property” means real property located in zoning districts permitting commercial uses, by right or by special exception, according to the Zoning Ordinance of the County of Arlington, Virginia.

“Director” means the Director of the Department of Real Estate Assessments for Arlington County.

“Exemption” means the real estate taxes resulting from the increase, if any, in the assessed value of a commercial use structure, which increase is determined by the Director to be directly attributable to the substantial rehabilitation, renovation or replacement of the structure.

“Exemption districts” means:

(a) The Columbia Pike Commercial District, consisting of each parcel of real property located, in whole or in part, in a zoning district permitting commercial uses, by right or by special exception, and which zoning district adjoins the right-of-way of Columbia Pike between South Wayne Street and South Oakland Street and parcels of real estate at the intersection of Columbia Pike and South George Mason Drive presently designated as RPC numbers 23033001, 23033074, 23033075, 23034017, 23034018, 27001002, 27001004 and 27001005.

(b) The Lee Highway Commercial District, consisting of each parcel of real property located, in whole or in part, in a zoning district permitting commercial uses, by right or by special exception, and which zoning district adjoins the right-of-way of Lee Highway between Spout Run Parkway and North McKinley Street.

(c) The Crystal City Rehabilitation District consists of that parcel of real property identified by Arlington County Real Property Code number 34026036 as of January 1, 2005, known as Parcel X-2A-1 on that certain plat entitled “Plat Showing The Resubdivision of Parcel X-2A South Washington Industrial Subdivision recorded in Deed Book 1902, Page 770, Arlington County, Virginia.”

“Owner” means all persons or entities holding title to the real estate, commercial use structure or structures thereon for which an exemption is requested.

“Substantially rehabilitated, renovated or replaced commercial structure” means:

(a) An existing commercial use structure, no less than twenty (20) years of age in the Columbia Pike Commercial District and the Lee Highway Commercial District and no less than thirty (30) years of age in the Crystal City Rehabilitation District, located in an exemption district, which structure has been substantially rehabilitated or renovated so as to increase the assessed value thereof by not less than twenty percent (20%) of base



value in the Columbia Pike Commercial District and the Lee Highway Commercial District and by not less than ten (10) percent of base value in the Crystal City Rehabilitation District, which increase shall exceed one hundred thousand dollars (\$100,000.00), because of the rehabilitation or renovation; or

(b) A replacement commercial use structure located in an exemption district, which replacement structure replaces an existing structure of no less than twenty (20) years of age in the Columbia Pike Commercial District and the Lee Highway Commercial District and no less than thirty (30) years of age in the Crystal City Rehabilitation District, provided that the difference between the assessed value of the replaced commercial use structure and the assessed value of the replacement commercial use structure is an increase in assessed value of not less than twenty percent (20%) of base value in the Columbia Pike Commercial District and the Lee Highway Commercial District and not less than ten percent (10%) of base value in the Crystal City Rehabilitation District, which increase shall exceed one hundred thousand dollars (\$100,000.00), because of the replacement.

(Ord. No. 00-4, 2-1-00; Ord. No. 03-03, 2-25-03; Ord. No. 04-24, 12-11-04, effective 11-16-04; Ord. No. 05-14, 12-10-05, effective 1-1-06)

#### **§ 20-21. Partial Tax Exemption for Certain Substantially Rehabilitated, Renovated or Replaced Commercial Structures; Policy and Intent.**

It is the purpose of this article to implement the provisions of Article 3, Chapter 32 of Title 58.1 the Code of Virginia to permit the County to allow a partial tax exemption for certain substantially rehabilitated, renovated or replaced commercial use or mixed use structures. The exemption will provide an economic incentive for improvement of such real estate and will prevent the deterioration and vacation thereof which is harmful to the health and welfare of the County and its residents. This article provides a procedure for owners within certain designated areas in Arlington County to obtain partial real estate tax exemptions for certain substantially rehabilitated, renovated or replaced commercial use and mixed use structures.

(Ord. No. 00-4, 2-1-00; Ord. No. 04-24, 12-11-04, effective 11-16-04; Ord. No. 05-14, 12-10-05, effective 1-1-06)

#### **§ 20-22. Eligibility.**

A. Any owner of commercial property upon which there exists a commercial use structure of no less than twenty (20) years of age in the Columbia Pike Commercial District and the Lee Highway Commercial District and no less than thirty (30) years of age in the Crystal City Rehabilitation District, proposed to be substantially rehabilitated, renovated or replaced for commercial use and which commercial property is located, in whole or in part, within the boundaries of an exemption district, shall be eligible to apply for an exemption. No commercial use structure upon commercial property, which structure has been substantially rehabilitated, renovated or replaced, may exceed by more than one hundred percent (100%) the total square footage of the commercial use structure prior to such rehabilitation, renovation or replacement.

B. A commercial use structure shall be eligible for an exemption only if the increase in the assessed value of the structure from the base value attributable to the rehabilitation, renovation or replacement of the structure is not less than twenty percent (20%) of base value increase shall exceed one hundred thousand dollars (\$100,000.00) as determined by the Director.

C. No commercial use structure shall be eligible for an exemption where prohibited by applicable law.

D. To qualify for an exemption, the proposed rehabilitation, renovation or replacement shall be consistent with, and in compliance with, all applicable laws.

E. In the Crystal City Rehabilitation District, a substantially rehabilitated, renovated or replaced commercial structure shall be eligible for an exemption only if the exemption is applied for on or before December 31, 2010.

(Ord. No. 00-4, 2-1-00; Ord. No. 03-03, 2-25-03; Ord. No. 04-24, 12-11-04, effective 11-16-04; Ord. No. 05-14, 12-10-05, effective 1-1-06)

**§ 20-23. Application Procedure and Processing Fee.**

A. The owner shall file applications for exemptions with the Director on forms provided for such purpose. A separate application shall be submitted for each commercial use structure for which an exemption is requested.

B. All building or demolition permits shall be acquired prior to the filing of the application and the beginning of the rehabilitation, renovation or replacement.

C. The Director may require the applicant to submit all documentation deemed necessary to establish eligibility for an exemption. All such requested documentation shall be furnished to the Director before an application will be considered complete and will be processed.

D. A processing fee of two hundred and fifty dollars (\$250.00) shall be paid by the owner to the County with each application.

E. The exemption shall not automatically attach to any commercial use structure. Exemptions shall be granted only after the requirements of this article have been satisfied as determined by the Director. (Ord. No. 00-4, 2-1-00; Ord. No. 02-11, § 2, 4-20-02; Ord. No. 04-24, 12-11-04, effective 11-16-04; Ord. No. 05-14, 12-10-05, effective 1-1-06)

**§ 20-24. Inspections; Notification to Director.**

A. Upon receipt of a completed application for an exemption and prior to commencement of the proposed rehabilitation, renovation or replacement, the Director or his designee shall physically inspect the structure for which an exemption is requested.

B. An owner shall notify the director in writing within thirty (30) days after the rehabilitation, renovation or replacement of the structure is complete.

C. During the period of time between the receipt of a completed application and completion of the rehabilitation, renovation or replacement, the structure shall be subject to taxation upon the full-assessed value thereof.

D. No structure shall be eligible for an exemption if the Director or his designee have been denied access to any portion thereof, either before, during or after the rehabilitation, renovation or replacement for which an exemption is requested, provided that the access is for the purposes of assessing the structure and determining whether the requirements of this article have been met. (Ord. No. 00-4, 2-1-00; Ord. No. 04-24, 12-11-04, effective 11-16-04; Ord. No. 05-14, 12-10-05, effective 1-1-06)

**§ 20-25. Commencement of Exemption; Land Books.**

A. The exemption shall commence on January 1 of the year following completion of the rehabilitation, renovation or replacement of the structure, inspection thereof by the Director or his designee, verification by the Director or his designee that the rehabilitation, renovation or replacement described in the application has been fully completed, and a determination by the Director that the requirements of this article have been met.

B. Nothing in this article shall be construed to permit the Director to list upon the land books any reduced assessed value due to the exemption created by this article. (Ord. No. 00-4, 2-1-00; Ord. No. 04-24, 12-11-04, effective 11-16-04; Ord. No. 05-14, 12-10-05, effective 1-1-06)

**§ 20-26. Amount of Exemption; Duration.**

A. In no event shall an exemption be granted for that portion of any increase in assessed value, attributable to the rehabilitation, renovation or replacement, exceeding one million dollars (\$1,000,000.00) in the

Columbia Pike Commercial District and the Lee Highway Commercial District and more than one hundred percent (100%) of the base value in the Crystal City Rehabilitation District.

B. Unless otherwise provided in this article, the exemption shall run with the real estate, in a fixed amount, for a period of ten (10) years.

C. In the Crystal City Rehabilitation District the exemption shall be eligible to run with the real estate, in a fixed amount, for a period of up to fifteen (15) years. After a structure in this District has received the exemption for ten (10) years, the County Manager or his designee will determine annually whether to continue the exemption for up to five (5) additional years.

D. The increase in assessed value of the commercial use structure, which increase is attributable to the rehabilitation, renovation or replacement, shall be applicable only to any subsequent assessment or reassessment of the structure after completion of the rehabilitation, renovation or replacement. An increase in an assessment occurring after the first year of the exemption shall not result in an increase in the exemption.

E. In no event shall an exemption be permitted for any given year if the assessed value of the commercial use structure falls below the base value for such year.  
(Ord. No. 00-4, 2-1-00; Ord. No. 03-03, 2-25-03; Ord. No. 04-24, 12-11-04, effective 11-16-04; Ord. No. 05-14, 12-10-15, effective 1-1-06; Ord No. 17-10, 7-18-17)

#### **§ 20-27. Commercial Use of Structure Required.**

The exemption shall be available to an owner and shall continue only so long as the substantially rehabilitated, renovated or replaced structure meets the definition of commercial use.  
(Ord. No. 00-4, 2-1-00; Ord. No. 04-24, 12-11-04, effective 11-16-04; Ord. No. 05-14, 12-10-05, effective 1-1-06)

#### **§ 20-28. Vacant Land.**

No improvements made upon vacant land shall be eligible for an exemption under this article.  
(Ord. No. 00-4, 2-1-00; Ord. No. 04-24, 12-11-04, effective 11-16-04; Ord. No. 05-14, 12-10-05, effective 1-1-06)

#### **§ 20-29. Rules and Regulations.**

The Director may prescribe rules and regulations, consistent with this article, deemed necessary for the effective administration hereof. A copy of any such rules and regulations shall be available upon request in the Office of the Director.  
(Ord. No. 00-4, 2-1-00; Ord. No. 04-24, 12-11-04, effective 11-16-04; Ord. No. 05-14, 12-10-05, effective 1-1-06)

#### **§ 20-30. Other Laws and Ordinances.**

Nothing in this article shall be construed to relieve an owner or any other person or entity from complying with all other applicable laws and ordinances related to the development, use, rehabilitation or taxation of real estate.  
(Ord. No. 00-4, 2-1-00; Ord. No. 04-24, 12-11-04, effective 11-16-04; Ord. No. 05-14, 12-10-05, effective 1-1-06)

#### **§ 20-31. Applicability to Rehabilitation, Renovation or Replacement Commencing Before Enactment of Article.**

An owner may apply for an exemption if a building permit for the proposed rehabilitation, renovation or replacement of the commercial use structure is issued on or after the date of enactment of this article.  
(Ord. No. 00-4, 2-1-00; Ord. No. 04-24, 12-11-04, effective 11-16-04; Ord. No. 05-14, 12-10-05, effective 1-1-06)

### **ARTICLE III.**

#### **PARTIAL REAL ESTATE TAX EXEMPTION FOR CERTAIN**

**SUBSTANTIALLY REHABILITATED COMMERCIAL OFFICE BUILDINGS INCORPORATING CERTAIN TECHNOLOGY IMPROVEMENTS****§ 20-40. Definitions.**

The following words and terms, when used in this article, shall have the following meanings unless the context clearly indicates otherwise:

“Base value” means the assessed value of the structure as of January 1 of the year in which the rehabilitation begins.

“Director” means the Director of the Department of Real Estate Assessments for Arlington County.

“Exemption” means the real estate taxes resulting from the increase, if any, in the assessed value of an office building, which increase is determined by the Director to be directly attributable to the substantial rehabilitation of the office building, incorporating technology improvements. In no case shall an exemption be permitted unless the assessed value of the commercial office building increases by at least twenty percent (20%) of base value, which twenty percent (20%) shall exceed one hundred thousand dollars (\$100,000.00), and such increase is directly attributable to the rehabilitation of the office building.

“Office building” means a commercial building in which individuals, firms or corporations provide services to other individuals, firms, or corporations. When referring to a mixed use building (used for both residential and commercial purposes), the square footage of that portion of the building used as an office building must exceed fifty percent (50%) of the total square footage of the structure.

“Owner” means all persons or entities holding title to the real estate, commercial office building, structure or structures thereon for which an exemption is requested.

“Substantially rehabilitated office building” means an office building, no less than twenty (20) years of age, which has been substantially rehabilitated so as to increase the assessed value thereof by at least twenty percent (20%) of base value, which twenty percent (20%) shall exceed one hundred thousand dollars (\$100,000.00).

“Technology improvements” means electronic infrastructure systems and building systems for communications, which systems are determined by the Director to be real estate, appurtenances thereto, or fixtures and not personal property. Such real estate, appurtenances and fixtures which may constitute technology improvements include, but may not be limited to: i) voice and/or data networking fixtures, which may include modems, routers, and network switches; ii) connectivity infrastructure, which may include data communication and audio and video communication cabling systems, service entrances, satellite or other wireless fixtures and related monitoring systems; and iii) that portion of building improvements consisting of an enhancement to structural capacity, enhancement to electrical systems, enhancement to mechanical systems, enhancement to cabling systems, enhancement to environmental systems, and enhancement to plumbing, fire or life safety systems, provided that such improvements and enhancements are necessary for, directly related to, and indispensable to the installation or operation of the technology improvements. Property taxable as personal property shall not be considered technology improvements. In order to qualify as technology improvements, such property must be treated by the owner thereof as real estate for federal tax purposes.  
(Ord. No. 00-05, enacted 2-1-00)

**§ 20-41. Partial Tax Exemption for Certain Substantially Rehabilitated Office Buildings; Policy and Intent.**

It is the purpose of this article to implement the provisions of Article 3, Chapter 32 of Title 58.1 the Code of Virginia to permit the County to allow a partial tax exemption for certain substantially rehabilitated commercial office buildings throughout Arlington County. The exemption will provide an economic incentive for improvement of such real estate and the buildings thereon. The exemption further will prevent the deterioration and vacation thereof which is harmful to the health and welfare of the County and its residents and will further economic development in the County. This article provides a procedure for owners of certain commercial office buildings in

Arlington County to obtain partial real estate tax exemptions for substantially rehabilitated commercial office buildings incorporating certain technology improvements.  
(Ord. No. 00-05, enacted 2-1-00)

**§ 20 - 42. Eligibility.**

A. Any owner of real estate upon which there exists a commercial office building of no less than twenty (20) years of age, proposed to be substantially rehabilitated for office use when ten percent (10%) or more of the rehabilitation expenses for such office use are determined by the director to be technology improvements, shall be eligible to apply for an exemption. No commercial office building that has been substantially rehabilitated may exceed, by more than one hundred percent (100%), the total square footage of the commercial office building prior to such rehabilitation.

B. A commercial office building shall be eligible for an exemption only if the increase in the assessed value of the commercial office building, from the base value of the commercial office building directly attributable to the rehabilitation exceeds the base value by at least twenty percent (20%), which twenty percent (20%) shall exceed one hundred thousand dollars (\$100,000.00).

C. No commercial office building shall be eligible for an exemption where prohibited by applicable law.

D. To qualify for an exemption, the proposed rehabilitation shall be consistent with, and comply with, all applicable laws.  
(Ord. No. 00-05, enacted 2-1-00)

**§ 20-43. Application Procedure and Processing Fee.**

A. The owner shall file applications for exemptions with the Director on forms provided for such purpose. A separate application shall be submitted for each commercial office building for which an exemption is requested.

B. All building permits shall be acquired prior to the filing of the application and the beginning of the rehabilitation.

C. The application shall include a statement, certified under oath by the owner, containing a list of the proposed technology improvements and an estimate of the rehabilitation costs in sufficient detail, as required by the Director, permitting the Director to identify separately each proposed technology improvement and the estimated cost directly attributable thereto.

D. For each application, the Director of the Department of Economic Development shall certify to the Director which of the proposed improvements, if any, meet the definition of technology improvements so as to qualify for an exemption.

E. The Director may require the applicant to submit all documentation and information deemed necessary to establish eligibility for an exemption. All such requested documentation and information shall be furnished to the appropriate official, as determined by the Director, and at appropriate times, before an application will be considered complete, an application will be processed, and an exemption will be granted.

F. A processing fee of two hundred fifty dollars (\$250.00) shall be paid by the owner to the County with each application.

G. The exemption shall not automatically attach to any office building. Exemptions shall be granted only after the requirements of this article have been satisfied as determined by the Director.  
(Ord. No. 00-05, enacted 2-1-00; Ord. No. 02-11, enacted 4-20-02)

**§ 20-44. Inspections; Notification to Director.**

A. Upon receipt of a completed application for an exemption and prior to commencement of the proposed rehabilitation, the Director or his designee shall physically inspect the structure for which an exemption is requested.

B. An owner shall notify the Director in writing within thirty (30) days after the rehabilitation of the structure is complete.

C. An owner must demonstrate to the satisfaction of the Director that ten percent (10%) or more of the proposed rehabilitation expenses are directly attributable to technology improvements.

D. During the period between the receipt of a completed application and completion of the rehabilitation, the structure shall be subject to taxation upon the full assessed value thereof.

E. No structure shall be eligible for an exemption if the Director has been denied access to any portion thereof, either before, during or after the rehabilitation for which an exemption is requested, provided that the access is for the purposes of assessing the structure and determining whether the requirements of this article have been met.

(Ord. No. 00-05, enacted 2-1-00)

**§ 20-45. Commencement of Exemption; Land Books.**

A. The exemption shall commence on January 1 of the year following completion of the rehabilitation, inspection thereof by the Director or his designee, verification by the Director or his designee that the rehabilitation described in the application has been fully completed, and a determination by the Director that the requirements of this article have been met.

B. Nothing in this article shall be construed to permit the Director to list upon the land books any reduced assessed value due to the exemption created by this article.

(Ord. No. 00-05, enacted 2-1-00)

**§ 20-46. Amount of Exemption; Duration.**

A. The increase in assessed value of the commercial office building directly attributable to the rehabilitation shall be applicable only to any subsequent assessment or reassessment after completion of the rehabilitation.

B. The exemption shall run with the real estate for a period of one (1) year at one hundred percent (100%) of the exemption.

(Ord. No. 00-05, enacted 2-1-00)

**§ 20-47. Office Use of Structure Required.**

The exemption shall be available to an owner only so long as the substantially rehabilitated structure is used as a commercial office building.

(Ord. No. 00-05, enacted 2-1-00)

**§ 20-48. Vacant Land.**

No improvements made upon vacant land shall be eligible for an exemption under this article.

(Ord. No. 00-05, enacted 2-1-00)

**§ 20-49. Rules and Regulations.**

The Director may prescribe rules and regulations, consistent with this article, deemed necessary for the effective administration hereof. A copy of any such rules and regulations shall be available upon request in the Office of the Director.

(Ord. No. 00-05, enacted 2-1-00)

**§ 20-50. Other Laws and Ordinances.**

Nothing in this article shall be construed to relieve an owner or any other person or entity from complying with all other applicable laws and ordinances related to the development, use, rehabilitation or taxation of real estate.

(Ord. No. 00-05, enacted 2-1-00)

**§ 20-51. Applicability to Rehabilitation Commencing Before Enactment of Article.**

An owner may apply for an exemption if a building permit for the proposed rehabilitation of the commercial office building is issued on or after the date of enactment of this article.

(Ord. No. 00-05, enacted 2-1-00)

**ARTICLE IV.**

**PARTIAL REAL ESTATE TAX EXEMPTION FOR CERTAIN SUBSTANTIALLY REHABILITATED, RENOVATED OR REPLACED RESIDENTIAL, COMMERCIAL AND MIXED USE STRUCTURES OR IMPROVEMENTS IN THE NAUCK VILLAGE CENTER SPECIAL REVITALIZATION DISTRICT.**

**§ 20-60. Definitions:**

The following words and term, when used in this article, shall have the following meanings unless the context clearly indicates otherwise:

“Affordable dwelling unit (ADU)” means dwelling units meeting the County’s standard definitions and criteria for affordability, as such have been defined by adopted Board policies for non-Metrorail corridors, outstanding at the time of the application, and as certified by the County Manager or his designee.

“Base value” means the assessed value of the real property as of January 1 of the year in which the rehabilitation, renovation or replacement of the structure begins.

“Commercial use” means the selling or providing of goods or services to individuals, firms or corporations.

“Commercial or residential property” means real property located in zoning districts permitting commercial or residential use, by right or by special exception, according to the Zoning Ordinance of the County of Arlington, Virginia.

“Director” means the Director of the Department of Real Estate Assessments for Arlington County.

“Exemption” means the real estate taxes resulting from the increase, if any, in the assessed value of real property, which increase is determined by the Director to be directly attributable to the substantial rehabilitation, renovation or replacement of the structure or improvements on such real property.

“Nauck Village Center Special Revitalization District” means the Nauck Village Center Special Revitalization District, as such district was established and defined by Arlington County Board action on July 10, 2004 and as set forth in the General Land Use Plan as Note # 21.

“Owner” means all persons or entities holding title to the real estate, commercial, residential or mixed use structure or structures thereon for which an exemption is requested.

"Substantially rehabilitated, renovated or replaced structure" means:

(a) An existing commercial, residential or mixed use structure, no less than twenty (20) years of age, located in the Nauck Village Center Special Revitalization District, which structure has been substantially rehabilitated or renovated so as to increase the assessed value thereof by not less than twenty percent (20%) of the base value, which increase shall exceed one hundred thousand dollars (\$100,000.00), because of the rehabilitation or renovation; or

(b) A replacement commercial, residential or mixed use structure located in the Nauck Village Center Special Revitalization District, which replacement structure replaces an existing structure of no less than twenty (20) years of age, provided that the difference between the assessed value of the replaced commercial or residential use structure is an increase in assessed value of not less than twenty percent (20%) of the base value, which increase shall exceed one hundred thousand dollars (\$100,000.00), because of the replacement.  
(Ord. No. 04-27, 12-11-04, effective 11-16-04)

**§ 20-61. Partial Tax Exemption for Certain Substantially Rehabilitated, Renovated or Replaced Structures; Policy and Intent:**

It is the purpose of this article to implement the provisions of Article 3, Chapter 32 of Title 58.1 the Code of Virginia to permit the County to allow a partial tax exemption for certain substantially rehabilitated, renovated or replaced residential, commercial or mixed use structures within the Nauck Village Center Special Revitalization District. The exemption will provide an economic incentive for improvement of such real estate and will prevent the deterioration and vacation thereof which is harmful to the health and welfare of the County and its residents. This article provides a procedure for owners within the Nauck Village Center Special Revitalization District to obtain partial real estate tax exemptions for certain substantially rehabilitated, renovated or replaced residential, commercial and mixed use structures.  
(Ord. No. 04-27, 12-11-04, effective 11-16-04)

**§ 20-62. Eligibility.**

A. Any owner of real property, located in whole or in part, within the boundaries of the Nauck Village Center Special Revitalization District upon which there exists a structure or improvement, or the vestige of a former structure or improvement, of no less than twenty (20) years of age, proposed to be substantially rehabilitated, renovated or replaced for residential, commercial or mixed use development shall be eligible to apply for an exemption. For the purposes of this section, the term structure or improvement shall be given the broadest possible meaning.

B. A property shall be eligible for an exemption only if the increase in the assessed value of the structure from the base value attributable to the rehabilitation, renovation or replacement of the structure is twenty percent (20%) or more of the base value, and which increase shall exceed one hundred thousand dollars (\$100,000.00) as determined by the Director.

C. No residential, commercial or mixed-use project or structure shall be eligible for an exemption where prohibited by applicable law.

D. To qualify for an exemption, the proposed rehabilitation, renovation or replacement shall be consistent with, and in compliance with, all applicable laws. In the Nauck Village Center Special Revitalization District, the exemption shall only apply to properties rehabilitated, renovated or replaced via special exception or site plan process (not "by-right").  
(Ord. No. 04-27, 12-11-04, effective 11-16-04)

**§ 20-63. Application Procedure and Processing Fee:**

A. The owner shall file applications for exemptions with the Director on forms provided for such purpose. A separate application shall be submitted for each structure or property for which an exemption is requested.



B. All building or demolition permits shall be acquired prior to the filing of the application and the beginning of the rehabilitation, renovation or replacement.

C. The Director may require the applicant to submit all documentation deemed necessary to establish eligibility for an exemption. All such requested documentation shall be furnished to the Director before an application will be considered complete and will be processed.

D. A processing fee of two hundred fifty dollars (\$250.00) shall be paid by the owner to the County with each application.

E. The exemption shall not automatically attach to any structure or property. Exemptions shall be granted only after the requirements of this article have been satisfied as determined by the Director.

F. For the duration, as specified in § 20-66 below, of any granted exemption, the exemption and rights thereto may be transferred to any successor in interest to the original applicant owner of property, and may be subdivided and allocated amongst multiple properties, if the property is subdivided or resubdivided.  
(Ord. No. 04-27, 12-11-04, effective 11-16-04)

#### **§ 20-64. Inspections; Notification to Director.**

A. Upon receipt of a completed application for an exemption and prior to commencement of the proposed rehabilitation, renovation or replacement, the Director or his designee shall physically inspect the structure for which an exemption is requested.

B. An owner shall notify the Director in writing within thirty (30) days after the rehabilitation, renovation or replacement of the structure is complete.

C. During the period of time between the receipt of a completed application and completion of the rehabilitation, renovation or replacement, the structure shall be subject to taxation upon the full-assessed value thereof.

D. No structure shall be eligible for an exemption if the Director or his designee have been denied access to any portion thereof, either before, during or after the rehabilitation, renovation or replacement for which an exemption is requested, provided that the access is for the purposes of assessing the structure and determining whether the requirements of this article have been met.  
(Ord. No. 04-27, 12-11-04, effective 11-16-04)

#### **§ 20-65. Commencement of Exemption; Land Books.**

A. The exemption shall commence on January 1 of the year following completion of the rehabilitation, renovation or replacement of the structure, inspection thereof by the Director or his designee, verification by the Director or his designee that the rehabilitation, renovation or replacement described in the application has been fully completed, and a determination by the Director that the requirements of this article have been met.

B. Nothing in this article shall be construed to permit the Director to list upon the land books any reduced assessed value due to the exemption created by this article.  
(Ord. No. 04-27, 12-11-04, effective 11-16-04)

#### **§ 20-66. Amount of Exemption; Duration.**

A. The exemption shall be equal to the real property taxes otherwise attributable to the increase in the assessed value of the real property, subsequent to the base value, which is attributable to the rehabilitation, renovation, or replacement activity on the site.

B. Unless otherwise provided in this article, the exemption shall run with the real estate, in a fixed amount, until December 31, 2012.

C. Residential or mixed use properties which provide at least twenty percent (20%) of the total housing units as affordable rental housing units will be granted an exemption commencing January 1 of the year following the rehabilitation or replacement, which shall run with the real estate in the same amount for ten (10) years, and for a period of five (5) additional years during which the partial exemption shall be reduced at a rate of twenty percent (20%) a year from the original basis, provided the structure continues to provide the affordable housing units (pursuant to County guidelines for the periods set forth in said guidelines applicable at the time of the exemption application). To qualify for the exemption, at least sixty percent (60%) of the total marketable floor area of the property shall be residential. In the event any property granted such exemption is subdivided, a proportionate partial exemption (pursuant to the methodology of § 20-66.E below) shall continue for the duration described herein for those properties that meet the conditions of this § 20-66.C. Any partial exemption of a property that ceases to meet the conditions of this § 20-66.C shall be discontinued as of the later of (i) December 31 of the year of such cessation occurs, or (ii) December 31, 2012. (The later case shall apply only in the event the property is otherwise entitled to exemption under the basic eligibility rules as set forth in § 20-62 above).

D. In no event shall an exemption be permitted for any given year if the assessed value of the structure falls below the base value.

E. In the event, property for which an exemption has been granted pursuant to this article is subdivided or resubdivided, including declaration of condominiums, the base value and the exemption shall be allocated by the Director to the parcels created by the subdivision or resubdivision. The Director shall allocate the base value and the exemption based on the ratio of the building areas of the created parcels to the building area of the property for which the exemption was granted.  
(Ord. No. 04-27, 12-11-04, effective 11-16-04)

#### **§ 20-67. Commercial, Residential or Mixed Use of Structure Required.**

The exemption shall be available to an owner and shall continue only so long as the substantially rehabilitated, renovated or replaced structure meets the definition of commercial, residential or mixed use.  
(Ord. No. 04-27, 12-11-04, effective 11-16-04)

#### **§ 20-68. Vacant Land.**

No improvements made upon vacant land shall be eligible for an exemption under this article.  
(Ord. No. 04-27, 12-11-04, effective 11-16-04)

#### **§ 20-69. Rules and Regulations.**

The Director may prescribe rules and regulations, consistent with this article, deemed necessary for the effective administration hereof. A copy of any such rules and regulations shall be available upon request in the Office of the Director.  
(Ord. No. 04-27, 12-11-04, effective 11-16-04)

#### **§ 20-70. Other Laws and Ordinances.**

Nothing in this article shall be construed to relieve an owner or any other person or entity from complying with all other applicable laws and ordinances related to the development, use, rehabilitation or taxation of real estate.  
(Ord. No. 04-27, 12-11-04, effective 11-16-04)

#### **§ 20-71. Applicability to Rehabilitation, Renovation or Replacement Commencing Before Enactment of Article:**

An owner may apply for an exemption if a building permit for the proposed rehabilitation, renovation or replacement of the commercial use structure is issued on or after the date of enactment of this article.

(Ord. No. 04-27, 12-11-04, effective 11-16-04)