

ORDINANCE NO. 1704

AN ORDINANCE making provision for the imposing and collecting of taxes on persons and property, real and personal, within the City of Alexandria, Virginia, for the calendar year 1971, and the support of the City Government for the payment of principal and interest of the City debt, and for other municipal expenses and purposes.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That it is ordered that for the calendar year 1971 there be levied and collected on every male or female inhabitant in the City over the age of twenty-one years a capitation tax of One Dollar (\$1.00), said levy to be credited to the General Fund.

Section 2. That it is ordered that on all real estate located within the territorial boundaries of the City subject to taxation for City purposes under the Constitution and laws of this State and City there shall be levied and collected for the calendar year 1971 a tax of Four Dollars and Five Cents (\$4.05) for every Hundred Dollars (\$100.00) of the assessed value.

Section 3. That it is ordered that on all tangible personal property, other than motor vehicles, boats and trailers, owned or held by residents or citizens of the City or located within the territorial boundaries of the City or otherwise having a situs within the City subject to taxation for City purposes under the Constitution and laws of this State and City, there shall be levied and collected for the calendar year 1971 a tax of Five Dollars and Twenty Cents (\$5.20) on every Hundred Dollars (\$100.00) of the assessed value. All returns on tangible personal property taxable under this section shall be filed with the commissioner of revenue on or before May 1, 1971.

Section 4. That it is ordered that on machinery and tools used in the manufacturing or mining business taxable on capital, subject to taxation for City purposes under the Constitution and laws of this State and City, there shall be levied and collected for the calendar year 1971 a tax of Four Dollars and Fifty Cents (\$4.50) on every Hundred Dollars (\$100.00) of the assessed value. All returns on machinery and tools taxable under this section shall be filed with the commissioner of revenue on or before May 1, 1971.

Section 5. That it is ordered that:

(a) On any motor vehicle, boat or trailer owned or held by a resident or citizen of the City or located within the territorial boundaries of the City or otherwise having a situs in the City on the first day of January of the calendar year 1971, subject to taxation for City purposes under the Constitution and laws of this State and City, there shall be levied and collected for the calendar year 1971 a tax of Five Dollars and Twenty Cents (\$5.20) on every Hundred Dollars (\$100.00) of the assessed value.

(b) On any motor vehicle, boat or trailer which becomes owned or held by a resident or citizen of the City or located within the territorial boundaries of the City or otherwise acquires a situs in the City after the first day of January of the calendar year 1971 subject to taxation under the Constitution and laws of this State and City, there shall be levied and collected for the remaining portion of the calendar year 1971 a tax of Five Dollars and Twenty Cents (\$5.20) on a computed portion of every Hundred Dollars (\$100.00) of the assessed value. The assessed value of any such motor vehicle, boat or trailer shall be determined as of the day that such motor vehicle, boat or trailer becomes subject to taxation. The computed portion of every Hundred Dollars (\$100.00) of the assessed value shall be derived by multiplying the assessed value by the applicable percentage set out in Table I.

Table I

<u>Month in Which Property Becomes Subject to Taxation</u>	<u>Percentage</u>
January	96%
February	88%
March	79%
April	71%
May	63%
June	54%
July	46%
August	38%
September	29%
October	21%
November	12%
December	4%

In determining the assessed value of any motor vehicle under this subsection, the commissioner of revenue may use as a guide the most recently published National Automobile Dealers Association Used Car Guide in effect on the day that the motor vehicle becomes subject to taxation.

(c) If any motor vehicle, boat or trailer, which has been assessed for taxation by the City, ceases to be owned or held by a resident or citizen of the City on or after the first day of January of the calendar year 1971, then the owner of such property, if he wishes proration, must apply to the commissioner of revenue for a reassessment within thirty (30) days after such property has ceased to be so owned or held, and said commissioner shall be required to reassess such property to the amount derived by multiplying the initial assessed value by the applicable percentage set out in Table II.

Table II

<u>Month in Which Property Ceases to be Subject to Tax</u>	<u>Percentage</u>
January	4%
February	12%
March	21%
April	29%
May	37%
June	46%
July	54%
August	62%
September	71%
October	79%
November	88%
December	96%

Notwithstanding the provisions of this subsection, any person applying for a reassessment under this subsection on the basis that he ceased to be a resident or citizen of the City on or after the first day of January 1971 shall be entitled to such reassessment only if he can establish by competent evidence that he will be subject to a personal property tax on the same motor vehicle, boat or trailer taxed under this section in another jurisdiction for the remainder of the calendar year after he so ceased to reside or be a citizen of Alexandria.

(d) If the person applying for reassessment on a motor vehicle, boat or trailer under subsection (c) of this section has paid the personal property tax for the year, or the applicable portion thereof on such motor vehicle, boat or trailer, the City shall either 1) refund to him the amount of tax paid on the assessed value of the property which is in excess of the tax on the reassessed value, or 2) credit such excess amount against any other tax liability of such person arising under the provisions of this section. If the tax on such property has not been paid as of the date the property is reassessed, the owner of such property shall pay the tax levied by this section on the reassessed value.

(e) If any person subject to tax under this section has paid a similar tax in another jurisdiction for any period covered by the provisions of this section, he shall be entitled, upon presentation of evidence of payment, to a credit in an amount not to exceed the tax imposed by this section for such period.

(f) The owner or holder of any motor vehicle, boat or trailer subject to taxation under subsection (a) shall file on or before May 1, 1971 a schedule listing such property with the commissioner of revenue on forms to be furnished by such commissioner. With respect to any motor vehicle, boat or trailer which becomes owned or held by a resident or citizen of the City or located within the territorial boundaries of the City or otherwise acquires a situs in the City after the first day of January 1971, the owner of such property shall file a schedule listing such property with the commissioner of revenue within thirty (30) days after the property has become subject to taxation under the provision of this section; provided, however, that for the calendar year 1971 with respect to any motor vehicle, boat or trailer which becomes so owned, held, located or situated in the City after the first day of January 1971 and on or before the date of final passage of this ordinance, the owner of such property shall file a schedule listing such property with the commissioner of revenue within thirty (30) days after the date of the final passage of this ordinance.

(g) The commissioner of revenue shall have the power to establish and publish reasonable rules, regulations and procedures, not inconsistent with this section for the administration of the provisions of this section, including the adoption of procedures for ascertaining the dates of purchases, exchanges and required filing on motor vehicles, boats and trailers which have or may become subject to taxation under this section. The commissioner shall have the power to request from owners of and dealers in motor vehicles, boats and trailers information relating to dates of purchases and exchanges of such motor vehicles, boats and trailers which may be subject to taxation under this section.

Section 6. That it is ordered that whenever returns on motor vehicles, boats and trailers, and on other tangible personal property and machinery and tools, required by this ordinance to be filed with the commissioner of revenue, are not filed on or before the due dates for filing such returns, the commissioner shall assess a penalty of ten percent (10%) to the amount of tax assessable on the property involved, but in no case shall such penalty be less than Two Dollars (\$2.00) and such penalty when so assessed shall become a part of the tax and shall be collected in the same manner as is provided by law for the collection of taxes.

At any time after the time required by law for filing returns on motor vehicles, boats and trailers, and other tangible personal property and machinery and tools, the commissioner of revenue shall secure a return from every delinquent taxpayer within his jurisdiction or, if such taxpayer refuses to make such return within fifteen (15) days after the commissioner of revenue calls upon him to do so, the commissioner of revenue shall from the best information available make an estimate of the motor vehicle, boat or trailer or other tangible personal property or machinery and tools of such taxpayer.

The commissioner of revenue shall have authority to assess taxes, penalties and interest upon such estimates, and such taxes, penalties and interest shall be collected in like manner as is provided by law for the collection of taxes.

Section 7. It is ordered that the real estate tax levied under section 2 of this ordinance shall be due and payable to the city collector without discount on or before June 15, 1971, but may be paid in two equal installments, the first to be paid not later than June 15, 1971 and the other installment not later than November 15, 1971, but if the first installment of said real estate tax is not paid on or before June 15, 1971, the amount of said installment shall be delinquent as of that date, and if the second installment is not paid on or before November 15, 1971, the amount of said second installment shall be delinquent as of that date. Any payment made on real estate taxes after penalty has accrued on the first-half installment shall be applied first to the payment of said first-half installment.

To all real estate taxes that may be delinquent there shall be added and collected as a part thereof a penalty as follows: On the first one-half installment a penalty of five percent (5%) if not paid on or before June 15, 1971, and on the second one-half installment a penalty of five percent (5%) if not paid on or before November 15, 1971, and in addition to said penalty interest of six percent (6%) shall be due on said taxes and penalty from the first of January 1972 until paid.

It is ordered that the capitation tax provided for in section 1, the tax on tangible personal property provided for in section 3, the tax on machinery and tools provided for in section 4, and the tax on motor vehicles, boats and trailers provided for in section 5, except those which become subject to said tax after November 5, 1971, shall be due and payable to the city collector on or before December 5, 1971, and shall be considered delinquent after that date. To all of said taxes so delinquent there shall be added and collected as a part thereof a penalty of five percent (5%) if not paid on or before December 5, 1971, and in addition thereto interest at six percent (6%) shall be due on said taxes and penalty from the first of January 1972, until paid.

It is ordered that the tax provided for in section 5 on motor vehicles, boats and trailers which become subject to taxation between November 6, 1971 and December 31, 1971, shall be due and payable not more than thirty (30) days after they become so subject to taxation. Such tax shall be considered delinquent if not paid on or before the thirtieth day from the date any such motor vehicle, boat or trailer becomes subject to taxation. To all said taxes so delinquent there shall be added and collected as a part thereof a penalty of five percent (5%), and in addition thereto interest at six percent (6%) shall be due on said taxes and penalty from the twenty-sixth day after the date said taxes become subject to penalty, but in no event before the first of January 1972, until paid.

Section 8. It is ordered that at the end of the calendar year, to wit, December 31, 1971, or within fifteen (15) days thereafter, the city collector shall submit to the city council a statement of all moneys collected by him during the year and a statement of all the uncollected taxes in his hands, together with an affidavit made by him that he has used diligence to find property in the City liable by levy for said taxes but has found none, and on June 1, 1972, or as soon thereafter as may be practicable, the real estate which has been so returned delinquent for the nonpayment of said taxes and is on said date still unpaid shall be sold by said collector under the direction of the council, after the notice of the time and place of said sale shall be published in one or more newspapers having a general circulation in the City of Alexandria, at least ten (10) days previous to such sale, and the said collector shall also cause to be published in said newspaper, on some day not more than twenty (20) days nor less than ten (10) days previous to such sale, a list of the several parcels of real estate so to be sold, describing therein each parcel of real estate in the same manner as the same is described in the assessment books in which the said tax or assessment is imposed, together with the name of the person to whom each parcel is assessed and the amount of the tax or assessment thereon, and in addition to the said taxes, interest and penalties thereon, the collector shall collect the sum of One Dollar (\$1.00) against each of said parcels of land so sold to defray the costs of said sale.

Section 9. Notwithstanding the above, the following classes of household goods and personal effects shall be exempt from the tax on tangible personal property. This exemption shall apply only to property that is owned and used by an individual or a family or household incident to maintaining an abode.

- (a) Bicycles.
- (b) Household and kitchen furniture, including gold and silver plates, plated ware, watches and clocks, sewing machines, refrigerators, automatic refrigerating machinery of any type, vacuum cleaners, and all other household machinery, books, firearms and weapons of all kinds.
- (c) Pianos, organs, phonographs and record players, and records to be used therewith, and all other musical instruments of whatever kind, radio and television instruments and equipment.
- (d) Oil paintings, pictures, statuary, curios, articles of virtu and works of art.

- (e) Diamonds, cameos and other precious stones and all precious metals used as ornaments or jewelry.
- (f) Sporting and photographic equipment.
- (g) Clothing and objects of apparel.
- (h) All other tangible personal property used by an individual or a family or household incident to maintaining an abode.

Section 10. That this ordinance shall be published in a newspaper of general circulation in the city not later than five days following its introduction together with a notice containing the time and place for a public hearing. The clerk of the council shall note the date of introduction and first reading, the date of publication, the date of the public hearing, and the date of the second reading and final passage in the minutes of the meeting. This ordinance shall become effective the date of its final passage.

Charles E. Beatley, Jr.
Mayor

Introduction: 4/13/71
First Reading: 4/13/71
Publication: 4/17/71
Public Hearing: 5/4/71
Second Reading: 5/4/71
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