

ORDINANCE NO. 2509

AN ORDINANCE to amend and reordain subsection (b), Section 36-82, Division 1, Article XIV, Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended; which Chapter 36 relates to TAXATION, which Article XIV relates to LEVY AND COLLECTION OF PROPERTY TAXES, which Division 1 relates to REAL ESTATE, which Section 36-82 relates to DELINQUENT TAXES; PENALTY AND INTEREST and which subsection (b) relates to PENALTY AND INTEREST.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That subsection (b), Section 36-82, Division 1, Article XIV, Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended and reordained to read as follows:

(b) To all real estate taxes that are delinquent there shall be added and collected as a part thereof a penalty as follows: On the first one-half ($\frac{1}{2}$) installment a penalty of ten percent (10%) of the said installment or ten dollars (\$10.00), whichever is greater, if not paid on or before June 15 of the tax year for which the tax is levied, and on the second one-half ($\frac{1}{2}$) installment a penalty of ten percent (10%) of that installment or ten dollars (\$10.00), whichever is greater, if not paid on or before November 15 of the said tax year. In addition to said penalty, interest at twelve percent (12%) per annum shall be due on said delinquent taxes and penalty from January first of the year succeeding the year for which taxes are levied until paid. The city council may by resolution provide for the waiver of the penalty and interest imposed by this section for failure to pay any installment of real estate taxes when due, if such failure was not in any way the fault of the taxpayer. No taxpayer shall be excused or otherwise relieved of any penalty for delinquent taxes by the provisions of this section where the failure to pay such taxes is caused by:

Section 2. That the title of and an informal memorandum explaining this ordinance shall be published in a newspaper of general circulation published 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 city clerk shall have the full text of this ordinance printed in sufficient numbers to supply copies to meet request. The city clerk 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

Final Passage: September 13, 1980