

ORDINANCE NO. 2512

AN ORDINANCE to amend and reordain the first and second paragraphs of Section 36-92, Division 2, 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 2 relates to TANGIBLE PERSONAL PROPERTY AND MACHINERY AND TOOLS, which Section 36-92 relates to WHEN TAXES DUE; DELINQUENT TAXES; PENALTY and which first and second paragraphs relate to PENALTY AND INTEREST.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That the first and second paragraphs of Section 36-92, Division 2, Article XIV, Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby are amended and reordained to read as follows:

The taxes levied on tangible personal property, on machinery and tools, and on mobile homes, motor vehicles, boats and trailers, except those which become subject to said tax after November 5, shall be due and payable to the director of finance on or before December 5 of the year for which they are levied 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 ten percent (10%) or ten dollars (\$10.00), whichever is greater, if not paid on or before December 5. In addition thereto, interest at twelve percent (12%) per annum shall be due on said taxes and penalty from the first day of January of the next year following, until paid.

The taxes levied on motor vehicles, boats and trailers which become subject to taxation between November 6 and December 31 of any given year shall be due and payable not more than thirty (30) days after they become so subject to taxation. Such taxes 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 ten percent (10%) or ten dollars (\$10.00), whichever is greater. In addition thereto, interest at twelve percent (12%) per annum 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 day of January of the year next following, until paid.

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