

## ORDINANCE NO. 113

AN ORDINANCE making provisions for the imposing and collecting of taxes on persons and property, real and personal, within the City of Alexandria, Virginia, for the calendar year 1932, for the support of the City Government, the payment of interest and principal on the City Debt, the fixing of the compensation of the City Manager, and for other Municipal Expenses; and appropriating to the several funds the several amounts required to defray the expenditures and liabilities of the corporation for the calendar year 1932.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ALEXANDRIA, VIRGINIA:

SECTION 1. The City Council of the City of Alexandria, Virginia, hereby makes provision for and appropriates to the several funds hereinafter named the several amounts required to defray the expenditures and liabilities of the Corporation for the calendar year 1932, payable from the several general funds and from any other fund created by law as follows:

(A) General Fund—

For defraying the general expenses of the corporation, the sum of....\$364,809.00

(B) Interest and Sinking Fund—

For the payment of the public debt of the Corporation, and the interest thereon, the sum of.....\$126,391.00

(C) School Fund—

For defraying the general expenses of the public schools, the sum of..\$170,000.00

Grand total .....\$661,200.00

SECTION 2. It is further ordered that the tax on persons and real estate and tangible personal property within the City of Alexandria, shall be as follows:

(A) On every male or female inhabitant of the City, over the age of twenty-one years, there shall be levied and collected a capitation tax of fifty cents (\$0.50), said levy to be credited to the General Fund.

(B) 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 there shall be levied and collected for the calendar year 1932 a tax of two dollars and forty cents (\$2.40) on every one hundred dollars (\$100.00) of the assessed value, said levy to be credited to the several funds as follows:

1. General Fund. One dollar and thirty-two and twenty-four one-hundredths cents (\$1.3224) on every one hundred dollars (\$100.00) of the assessed value.

2. Interest and Sinking Fund. Forty-six and eight one-hundredths cents (\$0.4608) on every one hundred dollars (\$100.00) of the assessed value.

3. School Fund. Sixty-one and sixty-eight one-hundredths cents (\$0.6168) on every one hundred dollars (\$100.00) of the assessed value.

(C) On all tangible personal property owned or held by citizens of the City or located within the territorial boundaries of the City, subject to taxation for city purposes under the Constitution and laws of this State there shall be levied and collected for the calendar year 1932, a tax of two dollars and fifty cents (\$2.50) on every one hundred dollars (\$100.00) of the assessed value, said levy to be credited to the several funds as follows:

1. General Fund. One dollar thirty-seven and seventy-five one-hundredths cents (\$1.3775) on every one hundred dollars (\$100.00) of the assessed value.

2. Interest and Sinking Fund. Forty-eight cents (\$0.4800) on every one hundred dollars (\$100.00) of the assessed value.

3. School Fund. Sixty-four and twenty-five one-hundredths cents (\$0.6425) on every one hundred dollars (\$100.00) of the assessed value.

Upon all returns of personal property filed with or assessed by the Commissioner of Revenue after June 1, 1932, the Commissioner shall assess a penalty of five per centum of the amount of tax assessable thereon, but in no case shall such penalty be less than one dollar, 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 other taxes.

No permit shall be issued for the entrance of any pupil or pupils to the public schools of the City of Alexandria unless the parent or guardian of said pupil or pupils shall have paid the personal property taxes assessed against such parent or guardian for the previous year.

SECTION 3. (A) The payment of the fifty cents (\$0.50) capitation tax provided for in Section 2 (A) shall be due and payable to the City Collector, without discount on or before October 15th, 1932, and after November 15th, 1932, there shall be due thereon a penalty of five (5) per cent of said tax.

(B) The payment of the two dollars and forty cents (\$2.40) tax levy provided for in Section 2 (B) on real estate shall be due and payable to the City Collector without discount on or before May 15th, 1932, but may be paid not later than April 15, 1932, and the other installment not later than October 15th, 1932, but if the first installment of said real estate tax is not paid on or before May 15th, 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, 1932, the amount of said second installment shall be delinquent as of November 15th, 1932.

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 one (1) per cent if paid in period May 16th to 30th, inclusive, 1932, two (2) per cent if paid in June, 1932, three (3) per cent if paid in July, 1932, four (4) per cent if paid in August, 1932, five (5) per cent if paid in September, 1932, six (6) per cent if paid in October, 1932, and seven (7) per cent if paid in December, 1932, and on the second one-half installment a penalty of one (1) per cent in the period November 15th to 30th, inclusive, 1932, and two (2) per cent if paid in December, 1932, and seven (7) per cent if paid after December 31, 1932, and, in addition to said penalty, interest at six per cent shall be due on said taxes and penalty from the first day of January, 1933, until paid.

2. The tax on tangible personal property provided for in Section 2 (C) shall be due and payable on or before October 15, 1932, shall be considered delinquent as of that date. To all of said taxes so delinquent there shall be added and collected as a part thereof a penalty of one (1) per cent if paid in December, 1932, two (2) per cent if paid in January, 1933, three (3) per cent if paid in February, 1933, four (4) per cent if paid in March, 1933, five (5) per cent if paid in April, 1933, and seven (7) per cent if paid after May 1, 1933, and in addition thereto interest at six (6) per cent shall be due on said tax and penalty from June 1, 1933, until paid.

At the end of the calendar year, to-wit: December 31, 1932, or within 15 days thereafter, the City Collector shall submit to the City Council a statement of all moneys collected by him during the year and all of the uncollected tax bills in his hands, together with an affidavit made by him that he has used due diligence to find property in the city liable to levy for said taxes but has found none.

SECTION 4. It is further ordered that the necessary moneys required to finance the various departments of the Corporation may be raised by one or more temporary loans in anticipation of the collection of taxes; provided, however, that any and all loans made as herein authorized, together with the interest thereon, shall be paid out of the sum raised by taxes levied pursuant to this ordinance and as by law provided.

SECTION 5. It is further ordered that the allotment of money appropriated in Section 1 in this ordinance to the several municipal departments and their functional divisions, for the calendar year 1932 shall be as follows:

Specific Department and Division Thereof to Which Appropriations Shall be Alloted.	Respective Amounts to be Alloted.
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(A) General Fund.

City Council .....	\$ 2,265.00
Office of City Manager.....	2,470.00
City Manager's Salary .....	5,400.00
Office of Auditor .....	2,470.00
Office of Commissioner of Revenue.....	10,192.00
Office of City Treasurer.....	2,955.00
Office of City Collector .....	7,100.00
Office of City Attorney.....	1,410.00
Engineering Department .....	9,230.00
Streets, Sidewalks and Sewers—Repairs and Maintenance.....	31,040.00
Division of Street Lighting.....	25,111.00
Health Department .....	13,780.00
Department of Recreation.....	7,484.00
Street Cleaning, Garbage and Trash Removal.....	32,701.00
Division of Police .....	64,215.00
Division of Fire .....	42,830.00
Courts .....	16,365.00
City Jail .....	16,935.00
District Home .....	4,800.00
City Hall, Market and Armory .....	10,625.00
Contributions and Charities .....	7,610.00
Registrations and Elections .....	1,550.00
Deficits and Temporary Loans .....	2,500.00
Contingent Fund .....	43,771.00
<b>Total, General Fund.....</b>	<b>\$364,809.00</b>

(B) Interest and Sinking Fund.

For the payment of the public debt of the Corporation and interest thereon .....	\$126,391.00
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(C) School Fund.

For defraying the general expenses of the public schools.....	\$170,000.00
<b>Grand total .....</b>	<b>\$661,200.00</b>

SECTION 6. It is further ordered that the compensation of the present City Manager be, and the same is hereby fixed at \$5,400.00 per annum, payable in twenty-four equal installments on the second and seventeenth day of each month until increased or decreased by Ordinance.

SECTION 7. This Ordinance shall take effect January 1, 1932.

Approved this 31st day of December, 1931.

EDMUND F. TICER,  
Mayor.