

ORDINANCE NO. 13.

AN ORDINANCE MAKING PROVISION FOR THE IMPOSING AND COLLECTING OF TAXES ON PERSONS AND PROPERTY, REAL, PERSONAL, AND MIXED, WITHIN THE CITY OF ALEXANDRIA, VIRGINIA, FOR THE FISCAL YEAR ENDING MAY 31, 1924, FOR THE SUPPORT OF THE CITY GOVERNMENT, THE PAYMENT OF INTEREST AND PRINCIPAL ON THE CITY DEBT, 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 FISCAL YEAR ENDING MAY 31, 1924.

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 fiscal year ending May 31, 1924, 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.....	\$195,260.50
(B) INTEREST AND SINKING FUND	
For the payment of the public debt of the Corporation, and the interest thereon, the sum of .....	80,489.50
(C) GAS FUND	
For defraying the general expenses of the Division of Gas, and for the payment of the debt of the Division of Gas, and the interest thereon, the sum of.....	109,935.00
(D) SCHOOL FUND	
For defraying the general expenses of the public schools, the sum of.....	120,135.00
GRAND TOTAL APPROPRIATION.....	\$505,820.00

SECTION 2. It is further ordered that the tax on persons and real estate, tangible personal property, intangible property, and stockholders of banks 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.

(B) On all real estate and tangible property owned or held by citizens of the City, or located within the City, subject to taxation for City purposes under the Constitution and laws of this State, there shall be levied and collected 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.—Seventy-nine and fifty-eight one-hundredths cents (\$0.7958) on every one hundred dollars (\$100.00) of the assessed value.

2. Interest and Sinking Fund.—Eighty-six and fifty-five one-hundredths cents (\$0.8655) on every one hundred dollars (\$100.00) of the assessed value.

3. School Fund.—Eighty-three and eighty-seven one-hundredths cents (\$0.8387) on every one hundred dollars (\$100.00) of the assessed value.

A further sum of twenty-five cents (0.25) shall be levied and col-

lected on every one hundred dollars (\$100.00) of the assessed value, said levy to be credited to the General Fund.

(C) To each stockholder of bank and banking associations in the City, and liable to State taxes, there shall be levied and collected upon the actual value of the shares of stock owned by him, a tax of eighty-five cents (\$0.85) on every one hundred dollars (\$100.00) value thereof in accordance with the provisions of the State law; said levy to be credited to the General Fund. Provided, however, that the Commissioner of Revenue shall deduct from the value of such shares of stock of such bank for the purpose of local taxation only the value of any bonds of this City held by such bank.

(D) On all bonds or other evidences of debt of any person, firm, or corporation designated under class one of the State Tax Law, excepting bonds of the United States, of the State of Virginia, or of any County or City of this State, there shall be levied and collected upon the market value of such bonds and other evidences of debt, a tax of twenty cents (\$0.20) on every one hundred dollars (\$100.00) of the market value thereof, said levy to be credited to the General Fund.

(E) On all credits, shares of stock, and capital as defined in the Tax Laws of the State, employed by any person, firm or corporation doing business in this City, excepting the shares of stock in any bank, there shall be levied and collected upon the amount of such capital, and the market value of such shares of stock, a tax of thirty cents (\$0.30) on every one hundred dollars (\$100.00) value thereof, said levy to be credited to the General Fund.

Section 3. (A) The revenue from the fifty cents (\$0.50) capitation tax provided for in Section 2 (A) shall be due and payable to the City Tax Collector, without discount, on or before October 1, 1923.

(B) The revenue from the two dollars and fifty cents (\$2.50) levy, provided for in Section 2 (B), shall be due and payable to the City Tax Collector, without discount, on or before October 1, 1923. All bills not paid on or before October 1, 1923, shall be considered delinquent, and there shall be assessed and collected upon said bills a penalty of five per centum (5%), and upon all bills remaining unpaid on June 1, 1924, additional damages at the rate of six per centum (6%), per annum shall be assessed and collected.

The revenue from the additional twenty-five cents (\$0.25) levy provided for in Section 2 (B) shall be paid to the City Treasurer, without discount, on or before December 1, 1923. All bills not paid on or before December 1, 1923, shall be considered delinquent, and there shall be assessed and collected upon said bills a penalty of five per centum (5%), and upon all bills remaining unpaid on June 1, 1924, interest at the rate of six per centum (6%) per annum shall be assessed and collected. The assessment of rent charges and ground rents, in fee simple, shall be valued at sixteen (16) times their annual amount.

(C) The revenue from the tax levied on bank stock as provided for in Section 2 (C) shall be due and payable to the City Tax Collector, without discount, on or before October 1, 1923. All bills not paid on or before October 1, 1923, shall be considered delinquent and there shall be assessed and collected upon said bills a penalty of five per centum (5%), and upon all bills remaining unpaid on June 1, 1924, damages at the rate of six per centum (6%) per annum shall be assessed and collected.

(D) The revenue from the tax levied on bonds and other evidences of debt as provided for in Section 2 (D), shall be due and payable to the City Tax Collector, without discount, on or before October 1, 1923. All bills not paid on or before October 1, 1923, shall be considered delinquent, and there shall be assessed and collected upon said bills a penalty of five per centum (5%), and upon all bills remaining unpaid on June 1, 1924, additional damages at the rate of six per centum (6%) per annum shall be assessed and collected in addition to the penalty.

(E) The revenue from the tax levied on all credits, shares of stock, and capital as provided for in Section 2 (E) shall be due and payable to the City Tax Collector, without discount, on or before October 1, 1923. All bills not paid on or before October 1, 1923, shall be considered delinquent, and there shall be assessed and collected upon said bills a penalty of five per centum (5%), and upon all bills remaining unpaid on June 1, 1924, additional damages at the rate of six per centum (6%) per annum shall be assessed and collected.

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 sums raised by taxes levied pursuant to this Ordinance and as by law provided.

SECTION 5. It is further ordered that the allotment of moneys appropriated in Section 1 of this Ordinance to the several Municipal Departments and their Functional Divisions, shall be respectively as follows, to-wit:

Pacific Department and Division thereof to which appropriations shall be allotted.	Respective Amounts to be allotted.	Tax Levy.	Departmental Earnings and Miscellaneous Revenue.
<i>(A) General Fund:</i>			
City Council .....	\$2,200.00	\$2,200.00	None
Office of City Manager.....	7,180.00	None	\$7,180.00
Division of Purchases.....	475.00	475.00	None
Office of Auditor.....	4,655.00	None	4,655.00
Office of Commissioner of Revenue	6,345.00	None	6,345.00
Office of Treasurer .....	2,685.00	1,535.00	1,150.00
Office of Tax Collector.....	2,940.00	2,440.00	500.00
Office of Corporation Attorney...	600.00	600.00	None
Office of City Engineer.....	3,575.00	3,575.00	None
Surveys and Plats.....	2,370.00	2,070.00	300.00
Inspections and Tests.....	620.00	220.00	400.00
Office of Street Superintendent...	2,320.00	2,320.00	None
Street Repairs and Improvements.	14,811.00	4,811.00	10,000.00
Sidewalks .....	2,450.00	2,250.00	200.00
Bridges and Culverts.....	1,000.00	1,000.00	None
Docks and Wharves.....	None	None	None
Care of Parkways .....	400.00	400.00	None
Street Signs .....	260.00	260.00	None
Sewers and Drains—Repairs and Improvements .....	1,660.00	1,260.00	400.00
Sewers and Drains—Flushing and Cleaning .....	1,110.00	1,110.00	None
Storm Water Drainage .....	1,500.00	1,500.00	None
Division of Street Lighting.....	15,224.00	4,224.00	11,000.00
Office of Health Officer.....	3,265.00	3,165.00	100.00
Food, Dairy and Sanitation Inspection .....	600.00	None	600.00
Visiting Nurse .....	1,720.00	1,720.00	None
Social Service Work.....	None	None	None
Bacteriological Laboratory .....	2,080.00	2,080.00	None
Mosquito and Fly Control.....	250.00	250.00	None
Parks and Playgrounds.....	1,000.00	1,000.00	None
Public Entertainment and Celebrations .....	None	None	None
Street Cleaning .....	7,590.00	2,190.00	5,400.00
Street Sprinkling .....	None	None	None

Pacific Department and Division thereof to which appropriations shall be allotted.	Respective Amounts to be allotted.	Tax Levy.	Departmental Earnings and Miscellaneous Revenue.
Removal of Garbage .....	5,490.00	5,490.00	None
Removal of Ashes and Rubbish...	8,220.00	8,220.00	None
Removal of Night Soil .....	None	None	None
Removal of Dead Animals .....	60.00	60.00	None
City Refuse Grounds .....	1,020.00	1,020.00	None
Office of Director of Public Safety	2,845.00	None	2,845.00
Division of Police .....	29,335.00	17,775.00	11,559.50
Division of Fire .....	21,755.00	21,755.00	None
Division of Weights and Measures	None	None	None
Division of City Pound .....	260.00	260.00	None
Corporation Court .....	4,020.00	4,020.00	None
Circuit Court .....	435.00	435.00	None
Police Court .....	3,910.00	None	3,910.00
City Jail .....	2,245.00	2,245.00	None
Alms House .....	5,360.00	5,360.00	None
City Hall—Buildings and Grounds	4,350.00	2,400.00	1,950.00
City Market .....	2,050.00	None	2,050.00
Contributions and Charities .....	3,850.00	3,850.00	None
Registrations and Elections .....	900.00	900.00	None
Deficits and Temporary Loans .....	500.00	500.00	None
Working Capital .....	None	None	None
Contingent Fund .....	6,705.50	None	6,705.50
Public Land and Buildings not classified .....	1,065.00	1,065.00	None
<b>Totals—General Fund .....</b>	<b>\$195,260.50</b>	<b>\$118,010.50</b>	<b>\$77,250.00</b>

(B) *Interest and Sinking Fund:*

For the payment of the public debt of the Corporation, and the interest thereon .....

\$80,489.50	\$80,489.50	None
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(C) *Gas Fund:*

Office of Superintendent .....	\$2,725.00	None	\$2,725.00
Coal Gas Plant .....	23,660.00	None	23,660.00
Water Gas Plant .....	48,225.00	None	48,225.00
Distribution System .....	1,925.00	None	1,925.00
Service Connections .....	4,245.00	None	4,245.00
Meter Service .....	3,750.00	None	3,750.00
Revenue Collections .....	5,245.00	None	5,245.00
Interest and Retirement of Bonds.	20,160.00	None	20,160.00

<b>Totals—Gas Fund .....</b>	<b>\$109,935.00</b>	<b>None</b>	<b>\$109,935.00</b>
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(D) *School Fund:*

For defraying the general expenses of the public schools .....

\$120,135.00	\$78,000.00	\$42,135.00
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<b>Grand Totals .....</b>	<b>\$505,820.00</b>	<b>\$276,500.00</b>	<b>\$229,320.00</b>
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SECTION 6. This Ordinance shall take effect immediately upon its passage.

Approved this 7th day of June, 1923.

W. A. SMOOT, Mayor.