

## ORDINANCE NO. 32.

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, 1925, 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, 1925.

BE IT ORD INED 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, 1925, 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 -----\$ 127,935.00

(B) INTEREST AND SINKING FUND.

For the payment of the public debt of the Corporation, and the interest thereon, the sum of ----- 97,685.00

(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 ----- 9,000.00

(D) SCHOOL FUND.

For defraying the general expenses of the public schools, the sum of ----- 125,405.00

GRAND TOTAL APPROPRIATION ----- 506,025.00

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, said levy to be credited to the General Fund.

(B) On all real estate and tangible personal 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. - Fifty-eight and thirteen one-hundredths cents (\$0.5813) on every one hundred dollars (\$100.00) of the assessed value.

2. Interest and Sinking Fund. - One dollar and three and ninety-two one-hundredths cents (\$1.0392) on every one hundred dollars (\$100.00) of the assessed value.

3. School Fund. - Eighty-seven and ninety-five one-hundredths cents (\$0.8795) on every one hundred dollars (\$100.00) of the assessed value.

A further sum of twenty-five cents (\$0.25) shall be levied and collected on every one hundred dollars (\$100.00) of the assessed value; said levy to be credited to the General Fund.

(C) To each stockholder or 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 evidence 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, 1924.

(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, 1924. All bills not paid on or before October 1, 1924 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, 1925, 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, 1924. All bills not paid on or before December 1, 1924 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, 1925, additional damages 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, 1924. All bills not paid on or before October 1, 1924, 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, 1925, additional 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, 1924. All bills not paid on or before October 1, 1924 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, 1925 additional damages at the rate of six per centum (6%) per annum shall be assessed and collected.

(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, 1924. All bills not paid on or before October 1, 1924 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, 1925, 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:

Specific Department and Division thereof to which Appropriations shall be Allotted.	Respective Amounts to be allotted.	Tax Levy	Departmental Earnings and Miscellaneous Revenue.
<u>(A) GENERAL FUND</u>			
City Council	\$ 2,140.00		
Office of City Manager	7,855.00		
Division of Purchases	360.00		
Office of Auditor	4,295.00		
Office of Commissioner of Revenue	6,500.00		
Office of Treasurer	2,655.00		
Office of Tax Collector	5,435.00		
Office of Corporation Attorney	250.00		
Office of City Engineer	5,155.00		
Survey and Plats	1,720.00		
Inspection and Tests	110.00		
Office of Street Superintendent	2,730.00		
Street Repair and Improvement	9,000.00		
Sidewalks	2,500.00		
Bridges and Culverts	0.00		
Docks and Wharves	0.00		
Care of Parkways	200.00		
Street Signs	0.00		
Sewer and Drains-Repair and Improvement	250.00		
sewer and drains-flushing and cleaning	1,620.00		
Storm Water Drainage	855.00		
Division of Street Lighting	13,500.00		
Office of Health Officer	3,470.00		
Food, Dairy and Sanitation Inspection	350.00		
Visiting Nurse	1,555.00		
Social Service Work	600.00		
Bacteriological Laboratory	3,700.00		
Mosquito and Fly Control	0.00		
Parks and Playgrounds	1,000.00		
Public Entertainment and Celebrations	300.00		
Street Cleaning	6,000.00		
Street Sprinkling	0.00		
Removal of Garbage	5,520.00		
Removal of Ashes and Rubbish	9,305.00		
Removal of Night Soil	0.00		
Removal of Dead Animals	0.00		
City Refuse Grounds	945.00		
Office of Director of Public Safety	2,910.00		
Division of Police	27,780.00		
Division of Fire	25,955.00		
Division of Weights and Measures	0.00		
Division of City Found	130.00		
Corporation Court	4,500.00		
Circuit Court	515.00		
Police Court	3,935.00		
City Jail	3,300.00		
Alms House	4,210.00		
City Hall-buildings and grounds	4,780.00		
City Market	1,220.00		
Contributions and Charities	4,450.00		
Registrations and Elections	600.00		
Deficits and temporary Loans	500.00		
Working Capital Increments	0.00		
Contingent Fund	5,800.00		
Public Lands and Buildings not classified	115.00		
Totals - General fund	\$ 187,935.00	\$ 98,845.00	\$ 89,090.00

Specific Department and  
Division Thereof to which  
Appropriations shall be  
Allotted.

Respective  
Amounts to  
be Allotted.

Tax Levy Departmental  
Earnings and  
Miscellaneous  
Revenue.

(B) INTEREST AND SINKING FUND

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

97,685.00 97,685.00 0.00

(C) GAS FUND

Office of Superintendent  
Coal Gas Plant  
Water Gas Plant  
Distribution System  
Service Connections  
Meter Service  
Revenue Collections  
Interest and Retirement  
of Bonds

3,510.00  
0.00  
52,350.00  
3,300.00  
3,995.00  
3,350.00  
5,775.00  
22,720.00

Total-Gas Fund

95,000.00 0.00 95,000.00

(D) SCHOOL FUND

For defraying the general  
expenses of the public schools

125,405.00 82,670.00 42,735.00

Grand Totals

506,025.00 279,200.00 226,825.00

Section 7. This Ordinance shall take effect June 1, 1924.

Approved this 29th day of May, 1924.

  
Mayor.