

Ordinance No. 1147

AN ORDINANCE making provision for the imposing and collecting of taxes on persons and property, real and personal, within the City of Alexandria, Virginia, for the calendar year 1962, and the support of the City Government for the payment of principal and interest of the City debt, and for other municipal expenses and purposes.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That it is ordered that the tax on persons and real estate and tangible personal property within the City of Alexandria, Virginia, for the calendar year 1962 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 One Dollar (\$1.00), 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 1962 a tax of Three Dollars and Fifteen Cents (\$3.15) on every Hundred Dollars (\$100.00) of the assessed value.
- (c) On all tangible personal property, including machinery and tools used in the manufacturing or mining business taxable on capital 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 the State, there shall be levied and collected for the calendar year, 1962, a tax of Four Dollars and Ten Cents (\$4.10) on every Hundred Dollars (\$100.00) of the assessed value.

Upon all returns of personal property filed with or assessed by the Commissioner of Revenue after May 1, 1962, the Commissioner shall assess a penalty of ten per centum of the amount of tax assessable thereon, but in no case shall such penalty be less than Two Dollars (\$2.00) 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 taxes.

At any time after the time required by law for filing such personal property returns the Commissioner of Revenue shall secure a return from every delinquent taxpayer within his jurisdiction or, if any such taxpayer refuses to make such a return or fails to make such return within fifteen days after the Commissioner of Revenue calls upon him to do so, the Commissioner of the Revenue shall from the best information available make an estimate of the tangible personal property of such taxpayer.

The Commissioner of the Revenue shall have authority to assess taxes, penalties and interest upon such estimate, and such taxes,

penalties and interest shall be collected in like manner as is provided by law for the collection of taxes.

Section 2. That the payment of the Three Dollars and Fifteen Cents (\$3.15) provided for in Section 1 (b) on real estate shall be due and payable to the City Collector without discount on or before June 15, 1962, but may be paid in two equal installments, the first to be paid not later than June 15, 1962, and the other installment not later than November 15, 1962, but if the first installment of said real estate tax is not paid on or before June 15, 1962, 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, 1962, the amount of said second installment shall be delinquent as of that date. Any payment made on real estate taxes after penalty has accrued on the first half installment shall be applied first to the payment of said first half installment.

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 five (5) per cent if not paid on or before June 15, 1962, and on the second one-half installment a penalty of five (5) per cent if not paid on or before November 15, 1962, and in addition to said penalty interest of six (6) per cent shall be due on said taxes and penalty from the first of January, 1963, until paid.

The Capitation tax provided for in Section 1 (a) and the tax on tangible personal property provided for in Section 1 (c) shall be due and payable on or before November 15, 1962, 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 five (5) per cent if not paid on or before November 15, 1963, and in addition thereto interest at six (6) per cent shall be due on said taxes and penalty from the first of January, 1963, until paid.

At the end of the calendar year, to wit, December 31, 1962, 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 a statement of all the uncollected taxes in his hands, together with an affidavit made by him that he has used diligence to find property in the City liable to levy for said taxes but has found none, and on June 1, 1963, or as soon thereafter as may be practicable the real estate which has been so returned delinquent for the non-payment of said taxes and is on said date still unpaid shall be sold by said Collector under the direction of the Council, after the notice of the time and place of said sale shall be published in one or more daily newspapers having a general circulation in the City of Alexandria at least ten days previous to such sale, and the said Collector shall also cause to be published in said newspaper, on some day not more than twenty days, nor less than ten days previous to such sale, a list of the several parcels of real estate so to be sold, describing therein each parcel of real estate in the same manner as the same is described in the assessment books in which the said tax or assessment is imposed together with the name of the person to whom each parcel is assessed and the amount of the tax or assessment thereon, and in addi-

tion to the said taxes, interest and penalties thereon, the Collector shall collect the sum of One Dollar (\$1.00) against each of said parcels of land so sold to defray the costs of said sale.

Section 3. Notwithstanding the above the following classes of household goods and personal effects shall be exempt from the tax on tangible personal property. This exemption shall apply only to property that is owned and used by an individual or a family or household incident to maintaining an abode.

- (a) Bicycles.
- (b) Household and kitchen furniture, including gold and silver plates, plated ware, watches and clocks, sewing machines, refrigerators, automatic refrigerating machinery of any type, vacuum cleaners, and all other household machinery, books, firearms and weapons of all kinds.
- (c) Pianos, organs, photographs and record players, and records to be used therewith and all other musical instruments of whatever kind, radio and television instruments and equipment.
- (d) Oil paintings, pictures, statuary, curios, articles of virtue and works of art.
- (e) Diamonds, cameos or other precious stones and all precious metals used as ornaments or jewelry.
- (f) Sporting and photographic equipment.
- (g) Clothing and objects of apparel.
- (h) All other tangible personal property used by an individual or a family or household incident to maintaining an abode.

Section 4. That this Ordinance shall be published in a newspaper of general circulation 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 Clerk of the Council shall note the date of introduction and first reading, the date of publication, the date of public hearing, 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.

FRANK E. MANN
Mayor

Final Passage: March 12, 1962