

AN ORDINANCE TO PROVIDE FOR REFUNDS OF LICENSE TAX ON CERTAIN PASSENGER VEHICLES AND VEHICLES NOT DESIGNED OR USED FOR TRANSPORTATION OF PASSENGERS ERRONEOUSLY PAID FOR THE 1972 LICENSE TAX YEAR under the provisions of subsections (3) and (5) of Section 22-238 and of Section 22-240, Article XI, Chapter 22 of The Code of the City of Alexandria, Virginia, 1963, as amended, erroneously passed January 25, 1972, insofar as the license tax erroneously paid under the said section exceeds the tax imposed by subsections (3) and (5) of Section 22-238 and by Section 22-240, Article XI, Chapter 22 of the said Code, as those sections are amended and reordained concurrently herewith.

WHEREAS, on January 25, 1972, the City Council passed an ordinance which amended Chapter 22 of The Code of the City of Alexandria, Virginia, 1963, as amended, by adding thereto a new Article numbered XI, which Article provides, among other things for an increase in the rates of license tax on motor vehicles, trailers and semi-trailers, and

WHEREAS, the City Council inadvertently included in subsections (3) and (5) of Section 22-238 a license tax rate for public school buses and passenger vehicles for rent or for hire or under lease, which tax rate is much higher than the tax Council intended to impose, and which greatly exceeds that imposed by the City of Alexandria in the past, and

WHEREAS, City Council inadvertently included in Section 22-240 of the said Article XI a schedule for determining the amount of license tax to be paid on vehicles not designed or used for transportation of passengers, which schedule provides for a license tax on the said vehicles which is much higher than the tax Council intended to impose, and which greatly exceeds that imposed by neighboring jurisdictions as well as that imposed by the City of Alexandria in the past, and

WHEREAS, the City Council is of the opinion that the said schedule is erroneous, and

WHEREAS, the license tax in accordance with the said erroneous schedule has in some cases been collected; and

WHEREAS, the City Council finds that as a matter of public policy these errors should be rectified by amending subsections (3) and (5) of Section 22-238 and by amending Section 22-240 as passed January 25, 1972, and by refunding the license tax erroneously paid in excess of that imposed by the amendment to subsections (3) and (5) of Section 22-238 and imposed by the amendment to Section 22-240 passed in conjunction herewith; therefore

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section.1. That license taxes for the license year 1972 paid in accordance with the erroneous schedule included in subsections (3) and (5) of Section 22-238, and Section 22-240, Article XI, Chapter 22 of The Code of the City of Alexandria, Virginia, 1963, as amended, as passed on January 25, 1972, shall be refunded to those persons making application to the Commissioner of the Revenue, but only to the extent that the said tax paid exceeds the correct amount of the license tax imposed by amended subsections (3) and (5) of Section 22-238, and Section 22-240 passed in conjunction herewith.

Upon certification to the City Collector by the Commissioner of the Revenue of the amount of tax erroneously paid in excess of that imposed by the said amended subsections (3) and (5) of Section 22-238, and Section 22-240 as passed in conjunction herewith, the City Treasurer of the City of Alexandria, Virginia, shall refund that sum to each applicant.

Section 2. That 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 Clerk of the Council 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: APRIL 25, 1972