

ORDINANCE NO. 1936

AN ORDINANCE to amend Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, by the addition thereto of a new Article XIV; which Chapter 36 relates to TAXATION, and which new Article XIV relates to LEVY AND COLLECTION OF PROPERTY TAXES.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and it hereby is amended by adding thereto a new Article XIV, to read as follows:

ARTICLE XIV. LEVY AND COLLECTION OF
PROPERTY TAXES.

Division 1. Real Estate.

Sec. 36-80. Levy on real estate; amount.

There shall be levied and collected for each calendar year 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 and City a tax of Three Dollars and Fifty Cents (\$3.50) on each One Hundred Dollars (\$100.00) of assessed valuation thereof, for the support of the city government, for the payment of principal and interest of the city debt, and for other municipal expenses and purposes.

Sec. 36-81. When real estate taxes due; payment in installments.

Taxes levied on real estate shall be due and payable to the director of finance without discount on or before June 15 of the year for which they are levied, but may be paid in two equal installments, the first to be paid not later than June 15 and the second not later than November 15.

Sec. 36-82. Delinquent taxes, penalty and interest.

(a) Whenever any taxpayer shall fail, neglect or refuse to pay the first one-half installment of his taxes on or before June 15 of the current year, the amount of that installment shall be delinquent as of that date, and if the second installment is not paid on or before November 15 of the current year, the amount of the said second installment shall be delinquent as of that date. Any payment made on real estate taxes after penalty has accrued on the first one-half installment shall be applied first to the payment of the said first one-half installment.

(b) To all real estate taxes that are delinquent there shall be added and collected as a part thereof a penalty as follows: on the first one-half installment a penalty of eight percent (8%) of the said installment if not paid on or before June 15 of the tax year for which the tax is levied, and on the second one-half installment a penalty of eight percent (8%) of that installment if not paid on or before November 15 of the said tax year. In addition to said penalty, interest at eight percent (8%) per annum shall be due on said delinquent taxes and penalty from January first of the year succeeding the year for which taxes are levied, until paid.

Sec. 36-83. Sale of real estate for delinquent taxes.

Real estate may be sold for the purpose of collecting all delinquent taxes on such property in accordance with the provisions of Article 8, Chapter 21, Title 58 of the Code of Virginia, 1950, as amended.

Division 2. Tangible Personal Property And
Machinery and Tools.

Sec. 36-84. Levy on tangible personal property other than
motor vehicles, boats and trailers; amount.

There shall be levied and collected for each calendar year on all tangible personal property, other than motor vehicles, boats and trailers, owned or held by residents or citizens of the city or located within the territorial boundaries of the city or otherwise having a situs within the city subject to taxation for city purposes under the Constitution and laws of this State and City, a tax of Five Dollars and Twenty Cents (\$5.20) on every One Hundred Dollars (\$100.00) of assessed value, for the support of the city government, for the payment of principal and interest of the city debt, and for other municipal expenses and purposes.

Sec. 36-85. Levy on machinery and tools used in a mining or
manufacturing business; amount.

There shall be levied and collected for each calendar year on all machinery and tools used in a mining or manufacturing business taxable on capital and subject to taxation for city purposes under the Constitution and laws of this State and City, a tax of Four Dollars and Fifty Cents (\$4.50) on each One Hundred Dollars (\$100.00) of assessed valuation thereof, for the support of the city government, for the payment of principal and interest of the city debt, and for other municipal expenses and purposes.

Sec. 36-86. Levy on motor vehicles, boats and
trailers; amount.

There shall be levied and collected for each calendar year on all motor vehicles, boats and trailers owned or held by residents or citizens of the city or located within the territorial boundaries of the city or otherwise having a situs for taxation in the city, a tax of Five Dollars and Twenty Cents (\$5.20) on every One Hundred Dollars (\$100.00) of assessed value, for the support of the city government, for the payment of principal and interest of the city debt, and for other municipal expenses and purposes.

Sec. 36-87. Assessed value; how determined.

The assessed value of any motor vehicle, boat or trailer subject to taxation under the provisions of this article shall be determined as of January 1 of the year for which the tax is levied, except that where a motor vehicle, boat or trailer becomes subject to taxation under the provisions of this article after January 1 of any year, its assessed value shall be determined as of the month that it becomes subject to taxation.

In determining the assessed value of any motor vehicle for purposes of taxation under the provisions of this article, the director of finance may use as a guide the National Automobile Dealers Association Used Car Guide in effect on the date that the motor vehicle becomes subject to taxation.

Sec. 36-88. Proration of tax on motor vehicles, boats and trailers.

(a) On any motor vehicle, boat or trailer which becomes owned or held by a resident or citizen of the city or located within the territorial boundaries of the city or otherwise acquires a situs for taxation in the city after January 1 of any

tax year, and on any motor vehicle, boat or trailer which ceases to be so owned, held or located or to otherwise have a situs for taxation in the city on or after January 1 of any given tax year, the assessed value shall be prorated in accordance with the portion of the tax year during which the property was subject to taxation, and the applicable tax rate shall be applied to the prorated assessed value in accordance with the following schedule:

Months Property Subject to Taxation [Any Portion of a Month Shall be Construed as a Whole Month]	Percentage of Assessed Value Taxed
1	8.33
2	16.67
3	25.00
4	33.33
5	41.67
6	50.00
7	58.33
8	66.67
9	75.00
10	83.33
11	91.67
12	100.00

Where a motor vehicle, boat or trailer is disposed of, and a substitute acquired in the same month, taxation on the property disposed of shall cease during the month prior to the month of disposal, and taxation on the substitute property shall commence with the month of acquisition.

Notwithstanding the provisions of this subsection, any person applying for a reassessment under this subsection on the basis that he ceased to be a resident or citizen of the City on or after the first day of January shall be entitled to such reassessment only if he can establish by competent evidence that he will be subject to a personal property tax on the same motor vehicle, boat or trailer taxed under this section in another jurisdiction for the remainder of the calendar year after he so ceased to reside or be a citizen of Alexandria.

(b) If any motor vehicle, boat or trailer which has been assessed for taxation by the city ceases to be owned or held by a resident or citizen of the city on or after January 1 of any given year, then the owner of such property, if he wishes proration, must apply to the director of finance for such proration within one year from December 31 of that given year, and the director of finance shall then reassess such property as provided in subsection (a) of this section.

(c) If the person applying for reassessment on a motor vehicle, boat or trailer under subsection (b) of this section has paid the personal property tax for the year, or the applicable portion thereof on such motor vehicle, boat or trailer, the city shall either 1) refund to him the amount of tax paid on the assessed value of the property which is in excess of the tax on the reassessed value, or 2) credit such excess amount against any other tax liability of such person arising under the provisions of this article. If the tax on such property has not been paid as of the date the property is reassessed, the owner of such property shall pay the tax levied by this section on the reassessed value.

Sec. 36-89. Credit for tax paid to other jurisdictions.

If any person subject to tax under section 36-86 of this article has paid a similar tax in another jurisdiction for any period covered by the provisions of that section, he shall be entitled, upon presentation of evidence of payment, to a credit in an amount not to exceed the tax imposed by that section and section 36-88 of this article for such period. Such credit shall be given to both where the motor vehicle, boat or trailer subject to levy is the identical property for which the similar tax was paid elsewhere, and also where the said motor vehicle, boat or trailer is a substitute for one for which the similar tax was paid elsewhere.

36-90. Distribution of tax forms; failure of director of finance to mail or deliver not to affect taxpayer's duty.

The director of finance shall each year, by mail or otherwise, cause to be delivered to each person believed by him to be assessable with city taxes on tangible personal property or machinery and tools, forms upon which such property may be listed for taxation. A supply of such forms shall also be kept in the office of the director of finance for distribution to persons requiring them.

In the case of motor vehicles and trailers, the said form may be combined with an application for a city license tag.

Failure of the director of finance to mail or deliver such forms shall not affect the duty of the taxpayer to file returns as required in the following section.

Sec. 36-91. Duty of taxpayer to file return; date.

(a) Except as provided in subsection (b) of this section, every person assessable with city taxes on tangible personal property (including motor vehicles, boats and trailers) or machinery and tools shall list such property on the forms obtained from the director of finance and return the list to the director of finance on or before the first day of May of each year in which such property is assessable for taxation by the city, except that for the year 1974, the list shall be returnable without penalty on or before May 15.

(b) With respect to any motor vehicle, boat or trailer which becomes owned or held by a resident or citizen of the city or located within the territorial boundaries of the city or otherwise acquires a situs for taxation after the first day of January of any given year, the owner of such property shall file the form listing the property with the director of finance within thirty (30) days after the property has become subject to taxation under the provisions of this article.

(c) Whenever returns on motor vehicles, boats and trailers, and on other tangible personal property and machinery and tools, required by this section to be filed with the director of finance, are not filed on or before the due dates for filing such returns, the director of finance shall assess a penalty of ten percent (10%) of the amount of tax assessable on the property involved, but in no case shall the penalty be less than two dollars (\$2.00). 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.

(d) At any time after the time required by law for filing returns on motor vehicles, boats and trailers, and other tangible personal property and machinery and tools, the director of finance shall secure a return from every delinquent taxpayer within his jurisdiction or, if such taxpayer refuses to make such return within fifteen (15) days after the director of finance calls upon him to do so, the director of finance shall from the best information available make an estimate of the motor vehicle, boat or trailer or other tangible personal property or machinery and tools of such taxpayer.

The director of finance shall have authority to assess taxes, penalties and interest upon such estimates, and such taxes, penalties, and interest shall be collected in like manner as is provided by law for the collection of taxes.

Sec. 36-92. When taxes due; delinquent taxes; penalty.

The taxes levied on tangible personal property, on machinery and tools, and on motor vehicles, boats and trailers, except those which become subject to said tax after November 5, shall be due and payable to the director of finance on or before December 5 of the year for which they are levied, 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 eight percent (8%) if not paid on or before December 5, and in addition thereto interest at eight percent (8%) per annum shall be due on said taxes and penalty from the first day of January of the next year following, until paid.

The taxes levied on motor vehicles, boats and trailers which become subject to taxation between November 6 and December 31 of any given year shall be due and payable not more than thirty (30) days after they become so subject to taxation. Such taxes shall be considered delinquent if not paid on or before the thirtieth day from the date any such motor vehicle, boat or trailer becomes subject to taxation. To all said taxes so delinquent there shall be added and collected as a part thereof a penalty of eight percent (8%), and in addition thereto interest at eight percent (8%) per annum shall be due on said taxes and penalty from the twenty-sixth day after the date said taxes become subject to penalty, but in no event before the first day of January of the year next following, until paid.

Sec. 36-93. Certain tangible personal property exempt from tax.

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, phonographs 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 and 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.

Division 3. General Provisions.

Sec. 36-94. Duty of director of finance.

At the end of each calendar year, or within fifteen (15) days thereafter, the director of finance 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.

Sec. 36-95. Powers of director of finance.

The director of finance shall have the power to establish and publish reasonable rules, regulations and procedures, not inconsistent with this article for the administration of the provisions of this article, including the adoption of procedures for ascertaining the dates of purchases, exchanges and required filing on motor vehicles, boats and trailers which have or may become subject to taxation under this section. The director of finance shall have the power to request from owners of and dealers in motor vehicles, boats and trailers information relating to date of purchases and exchanges of such motor vehicles, boats and trailers which may be subject to taxation under this section.

Sec. 36-96. When penalties effective.

(a) Whenever any return on property is required by this article to be filed with the director of finance on or before a given day to avoid a penalty, then the receipt by the director of finance of a return bearing a U. S. Postal Service postmark on or before midnight of the day on or before which the return is required to be filed without penalty shall constitute timely filing, even though such return be not delivered to the director of finance until some time after the last day on which such return could be filed without penalty.

(b) Whenever the payment of any tax levied by this article is required to be made to the director of finance on or before a given day to avoid a penalty, then the receipt by the director of finance of a remittance in the mails bearing a U. S. Postal Service postmark on or before midnight of the day on or before which the payment is required to be made without penalty shall constitute timely payment, even though such remittance be not delivered to the director of finance until some time after the last day on which such payment otherwise could have been made without penalty.

(c) Whenever the last day upon which any city tax may be paid or any return may be filed without penalty falls on Saturday, Sunday or a legal holiday, then such payment may be made or return may be filed without penalty on the next succeeding business day.

Section 2. That the title of and an informal memorandum explaining 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 city clerk shall have the full text of this ordinance printed in sufficient numbers to supply copies to meet request. The city clerk 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: MAY 7, 1974