

ORDINANCE NO. 2142

AN ORDINANCE to amend and reordain subsection (b) of Section 36-76 of Article XII, to amend and reordain subsection (b) of Section 36-82 of Division 1 of Article XIV, to amend and reordain subsection (c) of Section 36-91 and to further amend the said Section 36-91 by adding thereto a new subsection (e), to amend and reordain Section 36-92 and to repeal the second subsection (d) of the aforesaid Section 36-91, all of Division 2 of the aforesaid Article XIV, all of Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended; which Chapter 36 relates to TAXATION, which Article XIII relates to REAL ESTATE TAX EXEMPTION FOR ELDERLY PERSONS, which Section 36-76 thereof relates to SAME--PROCEDURE FOR CLAIM, which subsection (b) thereof relates to WAIVER OF DEADLINE, which Article XIV relates to LEVY AND COLLECTION OF PROPERTY TAXES, which Division 1 thereof relates to REAL ESTATE, which Section 36-82 thereof relates to DELINQUENT TAXES, and which subsection (b) thereof relates to and imposes PENALTY AND INTEREST FOR SAME, which Division 2 thereof relates to TANGIBLE PERSONAL PROPERTY AND MACHINERY AND TOOLS, which Sec. 36-91 thereof relates to DUTY OF TAXPAYER TO FILE RETURN; ESTIMATES, which subsection (c) thereof relates to and imposes PENALTY FOR FAILURE TO FILE RETURN, which new subsection (e) thereof relates to DUTY OF LESSEE TO FILE RETURN, which Section 36-92 thereof relates to WHEN TAXES DUE; DELINQUENT TAXES and imposes PENALTY FOR FAILURE TO PAY TAXES WHEN DUE, and which repealed second subsection (d) of the aforesaid Section 36-91 relates to RETURN BY DELINQUENT TAXPAYERS; ESTIMATES and authorizes PENALTY BASED ON ESTIMATES.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That subsection (b) of Section 36-76, Article XIII, Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended and reordained to read as follows:

(b) Any other provision of this article to the contrary notwithstanding, the city council may by resolution declare eligible to claim exemption the person or persons filing after May first but before November first of the taxable year an affidavit required by this article, provided good cause is shown for the failure to file the affidavit before May first of the taxable year.

Section 2. That subsection (b) of Section 36-82, Division 1, Article XIV, Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended and reordained to read as follows:

(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 ten percent (10%) of the said installment or ten dollars (\$10.00), whichever is greater, 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 ten percent (10%) of that installment or ten dollars (\$10.00), whichever is greater, 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. The city council may by resolution provide for the waiver of the penalty and interest imposed by this section for failure to pay any installment of real estate taxes when due, if such failure was not in any way the fault of the taxpayer. No taxpayer shall be excused or otherwise relieved of any penalty for delinquent taxes by the provisions of this section where the failure to pay such taxes is caused by: (1) the non-receipt of a bill or other notice that such taxes are due and payable; (2) the act or default of a person or persons acting in behalf of a taxpayer; (3) the receipt of payment of taxes after the due date unless it can be shown that such payment bore a U. S. Postal Service postmark with a date on or before such due date; or (4) by the representation of any city employee as to the time for the payment of taxes without penalty.

Section 3. That subsection (c) of Section 36-91, Division 2, Article XIV, Chapter 36 of The Code of the City of Alexandria, Virginia, as amended, be and the same hereby is amended and reordained to read as follows:

(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 ten dollars (\$10.00). 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. The city council may by resolution provide for the waiver of the penalty imposed by this subsection for failure to file a return when due, if such failure was not in any way the fault of the taxpayer. No taxpayer shall be excused or otherwise relieved of any penalty for delinquent taxes by the provisions of this section where the failure to pay such taxes is caused by: (1) the non-receipt of a bill or other notice that such taxes are due and payable; (2) the act or default of a person or persons acting in behalf of a taxpayer; (3) the receipt of payment of taxes after the due date unless it can be shown that such payment bore a U. S. Postal Service postmark with a date on or before such due date; or (4) by the representation of any city employee as to the time for the payment of taxes without penalty.

Section 4. That Section 36-91, Division 2, Article XIV, Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended by adding thereto a new subsection (e) to read as follows:

(e) Every person who leases any property assessable with city taxes on tangible personal property (including motor vehicles other than motor vehicles subject to the tax imposed under Section 58-685.12(b1) of the Code of Virginia (1950) as amended), boats and trailers or machinery and tools, shall with respect to such property comply with all the provisions of this section. Any form, list or return required by this subsection to be filed with the director of finance shall show thereon the names and addresses of the owners of any property listed thereon.

Section 5. That Section 36-92, Division 2, Article XIV, Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended and reordained to read as follows:

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 ten percent (10%) or ten dollars, whichever is greater, 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 ten percent (10%) or ten dollars, whichever is greater 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.

The city council may by resolution provide for the waiver of the penalty and interest imposed by this section for failure to pay taxes when due, provided such failure was not in any way the fault of the taxpayer. No taxpayer shall be excused or otherwise relieved of any penalty for delinquent taxes by the provisions of this section where the failure to pay such taxes is caused by: (1) the non-receipt of a bill or other notice that such taxes are due and payable; (2) the act or default of a person or persons acting in behalf of a taxpayer; (3) the receipt of payment of taxes after the due date unless it can be shown that such payment bore a U. S. Postal Service postmark with a date on or before such due date; or (4) by the representation of any city employee as to the time for the payment of taxes without penalty.

Section 6. That the second subsection (d) of Section 36-91, Division 2, Article XIV, Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is repealed.

Section 7. 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 January 1, 1977.

FRANK E. MANN
Mayor

FINAL PASSAGE: November 23, 1976