

AN ORDINANCE to amend and reordain Sections 36-91 and 36-92 of Division 2, Article XIV, of The Code of the City of Alexandria, Virginia, 1963, as amended; which Chapter 36 relates to TAXATION, which Article XIV relates to LEVY AND COLLECTION OF PROPERTY TAXES, which Division 2 relates to TANGIBLE PERSONAL PROPERTY AND MACHINERY AND TOOLS, which Section 36-91 relates to DUTY OF TAXPAYER TO FILE RETURN; PENALTY ASSESSMENT; ESTIMATES and which Section 36-92 relates to WHEN TAXES DUE; DELINQUENT TAXES; PENALTY.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 36-91 of 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. 36-91. Duty of taxpayer to file return; penalty assessment; estimates.

(a) Except as provided in subsection (b) of this section, every person assessable with city taxes on tangible personal property (including mobile homes, 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, mobile homes, 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.

(d) At any time after the time required by law for filing returns on motor vehicles, boats and trailers, mobile homes, 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, mobile home 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.

(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, mobile homes 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 2. That Section 36-92 of 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 mobile homes 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 (\$10.00), 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 (\$10.00), 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 3. 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.

FRANK E. MANN
Mayor

FINAL PASSAGE: APRIL 26, 1977