

ORDINANCE NO. 2570

AN ORDINANCE to amend and reordain Section 36-66, Article XII; subsection (b), Section 36-82, Division 1, the first and second paragraphs of Section 36-92, Division 2, Article XIV; Section 36-104, Article XV; and Section 36-117, Article XVII, all of Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended; which Chapter 36 relates to TAXATION, which Article XII relates to TRANSIENT LODGING TAX, which Section 36-66 relates to PENALTY AND INTEREST FOR NONPAYMENT, which Article XIV relates to LEVY AND COLLECTION OF PROPERTY TAXES, which Division 1 relates to REAL ESTATE, which Section 36-82 relates to DELINQUENT TAXES; PENALTY AND INTEREST, which subsection (b) relates to PENALTY AND INTEREST, which Division 2 relates to TANGIBLE PERSONAL PROPERTY AND MACHINERY AND TOOLS, which Section 36-92 relates to WHEN TAXES DUE; DELINQUENT TAXES; PENALTY, which first and second paragraphs relate to PENALTY AND INTEREST, which Article XV relates to TAX ON MEALS SOLD BY RESTAURANTS, which Section 36-104 relates to PENALTY AND INTEREST FOR FAILURE TO REMIT TAXES WHEN DUE, which Article XVII relates to TAX ON BINGO GAMES and which Section 36-117 relates to PENALTY AND INTEREST FOR FAILURE TO REMIT TAXES WHEN DUE.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 36-66, Article XII, 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. 36-66. Penalty and interest for nonpayment.

If any person shall fail or refuse to remit to the director of finance the tax required to be collected and paid under this article within the time and in the amount specified in this article, there shall be added to such tax by the director of finance a penalty of ten percent (10%) of the tax past due or the sum of ten dollars (\$10.00), whichever shall be the greater. In addition, there shall be added to such unpaid tax interest at the rate of fifteen percent (15%) per annum on the amount of the tax delinquent, such interest to commence on the first day of the month following the month in which such taxes are due.

Section 2. That subsection (b), 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 ( $\frac{1}{2}$ ) 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 ( $\frac{1}{2}$ ) 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 fifteen percent (15%) 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:

Section 3. That the first and second paragraphs of 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 are amended and reordained to read as follows:

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. In addition thereto, interest at fifteen percent (15%) 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. In addition thereto, interest at fifteen percent (15%) 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.

Section 4. That Section 36-104, Article XV, 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. 36-104. Penalty and interest for failure to remit taxes when due.

If any person whose duty it is to do so shall fail or refuse to remit to the director the tax required to be collected under this article within the time and in the amount specified in this article, there shall be added to such tax by the director a penalty of ten percent (10%) of the tax past due or the sum of ten dollars (\$10.00), whichever shall be the greater. In addition, there shall be added to such unpaid tax interest at the rate of fifteen percent (15%) per annum on the amount of tax delinquent, such interest to commence on the first day of the month following the month in which such taxes are due.

Section 5. That Section 36-117, Article XVII, 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. 36-117. Penalty and interest for failure to remit taxes when due.

If any person whose duty it is to do so shall fail or refuse to remit to the director the tax required to be collected under this article within the time and in the amount specified in this article, there shall be added to such tax by the director a penalty in the amount of ten percent (10%) thereof or ten dollars (\$10.00), whichever is greater, and interest thereon at the rate of fifteen percent (15%) per annum, which shall be computed upon the taxes and penalty from the first day of the month following the month in which such taxes are due to be filed.

Section 6. 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 16, 1981