

ORDINANCE NO. 2664

AN ORDINANCE to amend and reordain subsection (b), Section 36-82, Division 1, Article XIV; subsection (c), Section 36-91 and Section 36-92, Division 2, Article XIV, Chapter 36 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 1 relates to REAL ESTATE, which Section 36-82 relates to DELINQUENT TAXES; PENALTY AND INTEREST, 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 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 installment, a penalty of 10% of the said installment or \$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 10% of that installment or \$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 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.

Section 2. That subsection (c), 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 and reordained to read as follows:

(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 10% of the amount of tax assessable on the property involved, but in no case shall the penalty be less than \$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.

Section 3. 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 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 10% or \$10.00, whichever is greater, if not paid on or before December 5. In addition thereto, interest at 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 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 become subject to taxation. To all said taxes so delinquent, there shall be added and collected as a part thereof a penalty of 10% or \$10.00, whichever is greater. In addition thereto, interest at 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 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: March 13, 1982