

ORDINANCE NO. 2860

AN ORDINANCE to amend and reordain subsection (b), Section 9-1-12 and Section 9-1-27, Article A, Chapter 1, Title 9 of The Code of the City of Alexandria, Virginia, 1981, as amended; which Title 9 relates to LICENSING AND REGULATION, which Chapter 1 relates to BUSINESS LICENSES, which Article A relates to GENERAL PROVISIONS, which Section 9-1-12 relates to PENALTY FOR FAILURE TO PAY WHEN DUE, which subsection (b) relates to INTEREST DUE ON DELINQUENT TAXES and which Section 9-1-27 relates to ADDITIONAL TAXES.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That subsection (b), Section 9-1-12, Article A, Chapter 1, Title 9 of The Code of the City of Alexandria, Virginia, 1981, as amended, be and the same hereby is amended and reordained to read as follows:

(b) In addition to such penalty, interest at the rate of 15 percent per annum shall accrue and be added to all license taxes imposed under the provisions of this chapter that are delinquent and unpaid 30 days after the due dates thereof.

Section 2. That Section 9-1-27, Article A, Chapter 1, Title 9 of the Code of the City of Alexandria, Virginia, 1981, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 9-1-27. Additional taxes.

If the director ascertains that any person who has been assessed with a license tax under the provisions of this chapter for any license tax year of the three (3) license tax years last past, or for the then current license tax year, but that upon a correct audit and computation of the license tax, the assessment thereof should be in an increased amount, and the assessment of the license tax in the lesser amount was not due to fraudulent intent or to evade taxes, then the director shall assess the taxpayer with the additional license tax found to be due, without penalty. If the assessment of the additional tax is not paid to the director within 15 days after written notice to the taxpayer, a penalty of 10 percent of the additional tax or \$10.00, whichever is greater, plus interest at 15 percent per annum shall accrue from the date of the notice until payment, and the director shall collect the penalty and interest along with the tax and in the same manner as the tax may be collected. Any overpayment ascertained shall be credited to the amount due the following year or shall be refunded in case the licensee does not engage in business the year following.

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.

CHARLES E. BEATLEY, JR.
Mayor

Final Passage: October 25, 1983