

ORDINANCE NO. 2873

AN ORDINANCE to amend and reordain Section 3-2-230, Article M, Chapter 2, Title 3 of The Code of the City of Alexandria, Virginia, 1981, as amended; which Title 3 relates to FINANCE, TAXATION AND PROCUREMENT, which Chapter 2 relates to TAXATION, which Article M relates to LEVY AND COLLECTION OF PROPERTY TAXES, which Division 3 relates to TANGIBLE PERSONAL PROPERTY AND MACHINERY AND TOOLS and which Section 3-2-230 relates to WHEN TAXES DUE; DELINQUENT TAXES; PENALTY.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 3-2-230, Article M, Chapter 2, Title 3 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. 3-2-230. When taxes due; delinquent taxes; penalty.

(a) 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 September 5, shall be due and payable to the director of finance on or before October 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 percent or \$10.00, whichever is greater, if not paid on or before October 5. In addition thereto interest at 15 percent per annum shall be due on the taxes and penalty from January 1 of the next tax year following, until paid.

(b) The taxes levied on motor vehicles, boats and trailers which become subject to taxation between September 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. These taxes shall be considered delinquent if not paid on or before the thirtieth day from the date any motor vehicle, boat or trailer becomes subject to taxation. To all taxes so delinquent there shall be added and collected as a part thereof a penalty of 10 percent or \$10.00, whichever is greater. In addition thereto interest at 15 percent per annum shall be due on the taxes and penalty from January 1 of the next tax year following or from the date upon which such taxes become delinquent, whichever shall later occur, until paid.

Section 2. 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, 1984.

CHARLES E. BEATLEY, JR.
Mayor

Final Passage: November 12, 1983