

ORDINANCE NO. 3143

AN ORDINANCE to amend and reordain Section 3-2-146, Article K; Section 3-2-183, Division 1, and Section 3-2-230, Division 3, both of Article M; and Section 3-2-248, Article N; all of 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 K relates to TRANSIENT LODGING TAX, which Section 3-2-146 relates to PENALTY AND INTEREST FOR NONPAYMENT, which Article M relates to LEVY AND COLLECTION OF PROPERTY TAXES, which Division 1 relates to REAL ESTATE, which Section 3-2-183 relates to DELINQUENT TAXES; PENALTY AND INTEREST, which Division 3 relates to TANGIBLE PERSONAL PROPERTY AND MACHINERY AND TOOLS, which Section 3-2-230 relates to WHEN TAXES DUE; DELINQUENT TAXES; PENALTY, which Article N relates to TAX ON MEALS SOLD BY RESTAURANTS and which Section 3-2-248 relates to PENALTY AND INTEREST FOR FAILURE TO REMIT TAXES WHEN DUE.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 3-2-146, Article K, 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. 3-2-146. 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 10 percent of the tax past due or the sum of \$10, whichever shall be the greater; provided, however, that the penalty shall in no case exceed the amount of tax due. In addition thereto, interest at the rate of 10 percent per annum on the taxes and penalty shall commence on the first day following the day such taxes are due. Interest shall be imposed at the rate established pursuant to section 6621 of the Internal Revenue Code of 1954, as amended, for the second and subsequent years of delinquency.

Section 2. That Section 3-2-183, Division 1, 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. 3-2-183. Delinquent taxes; penalty and interest.

(a) Whenever any taxpayer shall fail, neglect or refuse to pay the first one-half (1/2) installment of his taxes on or before June 15 of the current year, the amount of that installment shall be delinquent as of that date, and if the second

installment is not paid on or before November 15 of the current year, the amount of the second installment shall be delinquent as of that date. Any payment made on real estate taxes after penalty has accrued on the first one-half (1/2) installment shall be applied first to the payment of the said first one-half (1/2) installment.

(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 (1/2) installment a penalty of 10 percent of the installment or \$10, 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 (1/2) installment a penalty of 10 percent of that installment or \$10, whichever is greater, if not paid on or before November 15 of the tax year; provided, however, that the penalty shall in no case exceed the amount of tax due. In addition thereto, interest at the rate of 10 percent per annum on the taxes and penalty shall commence on the first day following the day such taxes are due. Interest shall be imposed at the rate established pursuant to section 6621 of the Internal Revenue Code of 1954, as amended, for the second and subsequent years of delinquency.

Section 3. That Section 3-2-230, Division 3, 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, whichever is greater, if not paid on or before October 5; provided, however, that the penalty shall in no case exceed the amount of tax due. In addition thereto, interest at the rate of 10 percent per annum on the taxes and penalty shall commence on the first day following the day such taxes are due. Interest shall be imposed at the rate established pursuant to section 6621 of the Internal Revenue Code of 1954, as amended, for the second and subsequent years of delinquency.

(b) The taxes levied on motor vehicles, boats and trailers which becomes 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, whichever is greater; provided, however, that the penalty shall in no case exceed the amount of tax due. In addition thereto, interest at the rate of 10 percent per annum on the taxes and penalty shall commence on the first day following the day such taxes are due. Interest shall be imposed at the rate established pursuant to section 6621 of the Internal Revenue Code of 1954, as amended, for the second and subsequent years of delinquency.

Section 4. That Section 3-2-248, Article N, 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. 3-2-248. 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 the tax by the director a penalty of 10 percent of the tax past due or the sum of \$10, whichever shall be the greater; provided, however, that the penalty shall in no case exceed the amount of tax due. In addition thereto, interest at the rate of 10 percent per annum on the taxes and penalty shall commence on the first day following the day such taxes are due. Interest shall be imposed at the rate established pursuant to section 6621 of the Internal Revenue Code of 1954, as amended, for the second and subsequent years of delinquency.

Section 5. 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 on July 1, 1986.

JAMES P. MORAN, JR.
Mayor

Final Passage: June 14, 1986