

ORDINANCE NO. 3291

AN ORDINANCE to amend and reordain Section 3-2-181, Division 1 and Sections 3-2-221, 3-2-221.1, 3-2-222, 3-2-223 and 3-2-224, Division 3; all of 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, which Division 1 relates to REAL ESTATE, which Section 3-2-224 relates to TAX ON AUTOMOBILES, TRUCKS, TAXICABS, MOTOR VEHICLES WITH SPECIALLY DESIGNED EQUIPMENT FOR USE BY THE HANDICAPPED, MOTORCYCLES, CAMPERS AND OTHER RECREATIONAL VEHICLES, BOATS AND TRAILERS--LEVIED; AMOUNT, which Section 3-2-223 relates to TAX LEVIED ON MACHINERY AND TOOLS USED IN MINING OR MANUFACTURING BUSINESS; AMOUNT, which Section 3-2-221.1 relates to LEVIED ON ANTIQUE MOTOR VEHICLES; AMOUNT, which Section 3-2-221 relates to LEVIED ON TANGIBLE PERSONAL PROPERTY OTHER THAN MOBILE HOMES, AUTOMOBILES, TRUCKS, ANTIQUE MOTOR VEHICLES, TAXICABS, MOTOR VEHICLES WITH SPECIALLY DESIGNED EQUIPMENT FOR USE BY THE HANDICAPPED, MOTORCYCLES, CAMPERS AND OTHER RECREATIONAL VEHICLES, BOATS AND TRAILERS; AMOUNT and which Section 3-2-181 relates to LEVIED; AMOUNT.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 3-2-181 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. 3-2-181. Levied; amount.

There shall be levied and collected for the calendar year 1988 on all real estate located within the territorial boundaries of the city subject to taxation for city purposes under the constitution and laws of this state and city a tax of \$1.25 on each \$100.00 of assessed value thereof, for the support of the city government, for the payment of principal and interest of the city debt and for other municipal expenses and purposes.

Section 2. That Section 3-2-221 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. 3-2-221. Levied on tangible personal property other than mobile homes, automobiles, trucks, antique motor vehicles, taxicabs, motor vehicles with specially designed equipment for use by the handicapped, motorcycles, campers and other recreational vehicles, boats and trailers; amount.

There shall be levied and collected for the calendar year 1988 on all tangible personal property, other than mobile homes,

automobiles, trucks, antique motor vehicles, taxicabs, motor vehicles with specially designed equipment for use by the handicapped, motorcycles, campers and other recreational vehicles, boats and trailers, owned or held by residents or citizens of the city or located within the territorial boundaries of the city or otherwise having a situs within the city subject to taxation for city purposes under the constitution and laws of this state and city, a tax of \$4.80 on every \$100.00 of assessed value, for the support of the city government, for the payment of principal and interest of the city debt and for other municipal expenses and purposes.

Section 3. That Section 3-2-221.1 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. 3-2-221.1. Levied on antique motor vehicles; amount.

There shall be levied and collected for the calendar year 1988 on all antique motor vehicles owned or held by residents or citizens of the city or located within the territorial boundaries of the city or otherwise having a situs within the city subject to taxation for city purposes under the constitution and laws of this state and city, a tax of \$0.01 on each \$100.00 of assessed value, for the support of the city government, for the payment of principal and interest of the city debt and for other municipal expenses and purposes.

Section 4. That Section 3-2-222 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. 3-2-222. Levied on machinery and tools used in mining or manufacturing business; amount.

There shall be levied and collected for the calendar year 1988 on all machinery and tools used in a mining or manufacturing business taxable on capital and subject to taxation for city purposes under the constitution and laws of this state and city a tax of \$4.50 on each \$100.00 of assessed value thereof, for the support of the city government, for the payment of principal and interest of the city debt and for other municipal expenses and purposes.

Section 5. That Section 3-2-223 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. 3-2-223. Tax levied on mobile homes; amount.

There shall be levied and collected for the calendar year 1988 on all vehicles without motive power, used or designed to be used as mobile homes as defined in section 36-71(4) of the Code of Virginia, owned or held by residents or citizens of the city or

located within the territorial boundaries of the city or otherwise having a situs within the city subject to taxation for city purposes under the constitution and laws of this state and city, a tax of \$1.25 on each \$100.00 of assessed value thereof, for the support of the city government, for the payment of principal and interest of the city debt and for other municipal expenses and purposes.

Section 6. That Section 3-2-224 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. 3-2-224. Tax on automobiles, trucks, taxicabs, motor vehicles with specially designed equipment for use by the handicapped, motorcycles, campers and other recreational vehicles, boats and trailers--Levied; amount.

There shall be levied and collected for the calendar year 1988 on all automobiles, trucks, taxicabs, motor vehicles with specially designed equipment for use by the handicapped, motorcycles, campers and other recreational vehicles, boats and trailers owned or held by residents or citizens of the city or located within the territorial boundaries of the city or otherwise having a situs for taxation in the city a tax of \$4.80 on every \$100.00 of assessed value, for the support of the city government, for the payment of principal and interest of the city debt and for other municipal expenses and purposes.

Section 7. That this ordinance shall be effective upon the date of its final passage.

Section 8. 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 requests. 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.

JAMES P. MORAN, JR.
Mayor

Final Passage: May 4, 1988