

ORDINANCE NO. 4005

AN ORDINANCE to amend and reordain Section 3-2-230 (WHEN TAXES DUE; DELINQUENT TAXES; PENALTY) of Division 3 (TANGIBLE PERSONAL PROPERTY AND MACHINERY AND TOOLS), Article M (LEVY AND COLLECTION OF PROPERTY TAXES), Section 3-2-301 (GENERALLY) of Article Q (FEE FOR PASSING BAD CHECKS TO CITY), and Section 3-2-336 (OFFENSES RELATING TO LICENSE PLATE, WINDSHIELD TAG AND DECAL) of Article R (LICENSE TAXES ON MOTOR VEHICLES, TRAILERS AND SEMITRAILERS), of Chapter 2 (TAXATION), Title 3 (FINANCE, TAXATION AND PROCUREMENT), and to amend and reordain subsection (a)(1) of Section 9-1-11 (EXEMPTIONS) of Article A (GENERAL PROVISIONS) and Section 9-1-79 (CONTRACTORS AND CONTRACTING) of Article C (NONREGULATORY LICENSES), of Chapter 1 (BUSINESS LICENSES), Title 9 (LICENSING AND REGULATION), all of The Code of the City of Alexandria, Virginia, 1981, as amended.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 3-2-230 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 from 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; 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 and shall continue until all such taxes and penalty are paid. There shall also be due, in addition to all penalties and interest, a fee for administrative costs incurred in the collection of such taxes, not to exceed the maximum permitted under section 58.1-3958 of the Code of Virginia (1950), as amended.

(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, 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 and shall continue until all such taxes and penalty are paid. There shall also be due, in addition to all penalties and interest, a fee for administrative costs incurred in the collection of such taxes, not to exceed the maximum permitted under section 58.1-3958 of the Code of Virginia (1950), as amended.

Section 2. That Section 3-2-301 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. 3-2-301 Generally.

A fee of \$25 shall be charged for the uttering, publishing or passing of any check or draft for payment of taxes or any other sums due to the city, which is subsequently returned for insufficient funds or because there is no account or the account has been closed.

Section 3. That Section 3-2-336 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. 3-2-336 Offenses relating to license plate, windshield tag and decal.

(a) No person shall:

(1) operate or permit a motor vehicle, trailer or semitrailer, controlled by him and subject to this article, to be operated or parked at any location in the city without first procuring and displaying the required city license plate or license windshield tag or decal or, if applicable, the license plate or license windshield tag or decal required by the county of Fairfax, Arlington or Loudoun, the city of Fairfax or Falls Church, or the town of Herndon, pursuant to the Northern Virginia Local Motor Vehicle License Compact and section 10-4-37.1 of this code;

(2) display, cause or permit to be displayed, or have in his possession any license receipt or city license plate or license windshield tag or decal, knowing the same to be fictitious or to have been altered;

(3) remove any city license plate or license windshield tag or decal from the custody of any person to whom the same has been issued by or under the authority of the director of finance;

(4) lend or knowingly permit the use, by one not entitled thereto, of any city license plate or license windshield tag or decal;

(5) use a false or fictitious name or address on any application for a city license plate or license windshield tag or decal, or knowingly make a false statement of a material fact, conceal a material fact or otherwise commit a fraud in any such application;

(6) use any city license plate or license windshield tag or decal issued under this article on any vehicle other than the vehicle for which such license plate or license windshield tag or decal was issued or to which such license plate or license windshield tag or decal was transferred by the director of finance;

(7) fail to carry the license receipt for the vehicle which he operates; or

(8) display any city license plate or license windshield tag or decal after the expiration date of such license plate or license windshield tag or decal.

(b) Upon conviction of a violation of subsection (a)(1), (a)(2), (a)(4), (a)(5), (a)(6) or (a)(8) of this section, a person shall be punished by a fine not exceeding \$35; provided, that a violation of subsection (a)(1), (a)(2), (a)(6) or (a)(8), or of sections 10-4-37 and 10-4-37.1 of this code, shall not be discharged unless payment of the requisite fine is accompanied by satisfactory evidence that the required city license plate or windshield tag or decal has been obtained. Upon conviction of a violation of subsection (a)(3), a person shall be guilty of a class 1 misdemeanor. Upon conviction of a violation of subsection (a)(7), a person shall be punished by a fine of not less than \$1 and not more than \$10; provided, that if a person charged with such a violation presents to the department of finance or to the court to which the person has been summoned a proper license receipt, the person shall be deemed to have complied with subsection (a)(7).

(c) Subsection (a) of this section may be enforced through the issuance of citations, summonses, parking tickets or uniform traffic summonses.

Section 4. That subsection (a)(1) of Section 9-1-11 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:

(1) those exempt from the license tax under section 58.1-3703(C) of the Code of Virginia (1950), as amended;

Section 5. That Section 9-1-79 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. 9-1-79 Contractors and contracting.

(a) Every person who maintains a definite place of business in the city and engages in the business of a contractor shall pay for the privilege of doing so an annual license tax of \$50 or, if the business' annual gross receipts with situs in the city equal or exceed \$100,000, \$0.16 for each \$100 of all the business' gross receipts with such situs.

(b) Notwithstanding any contrary provision of this chapter, (i) every person who engages in the business of a contractor in the city, who maintains a definite place of business in the state, but not in the city, shall not be liable for any license tax under this section, unless the gross receipts received in any year by such person from the business conducted in the city exceed \$25,000, in which event the person shall pay the city a license tax of \$0.16 for each \$100 of such gross receipts; and (ii) every person who engages in the business of a contractor in the city, and who does not maintain a definite place of business in the state, shall pay for the privilege of conducting such business or occupation in the city an annual license tax of \$50 or \$0.16 for each \$100 of gross receipts from business conducted in the city, whichever amount is greater.

(c) Orders and contracts covering more than one calendar year may be prorated to allow the gross amount or any portion thereof of any such order or contract to be used only once as a basis for determining the amount of the annual license tax to be paid pursuant to this section.

(d) The provisions of this section shall not relieve a person who engages in the business of a contractor in the city of any duty to register as a contractor with the city or the state before engaging in such business in the city, as may be required by other law.

(e) The following requirements shall apply to any application made by a contractor for the issuance or reissuance of a business license:

(1) Notwithstanding any provision of this chapter to the contrary, no business license shall be issued or reissued to any contractor who (i) has not obtained or is not maintaining workers' compensation coverage for its employees, and (ii) at the time of application for such issuance or reissuance, is required to obtain and maintain such coverage pursuant to chapter 8, title 65.2 of the Code of Virginia (1950), as amended.

(2) At the time of any application for the issuance or reissuance of a business license, every contractor shall provide a written certification to the director that such contractor is in compliance with the provisions of chapter 8, title 65.2 of the Code of Virginia (1950), as amended, and will remain in compliance with such provisions at all times during the effective

period of any such business license. The director shall forward such signed certification to the Virginia Workers' Compensation Commission.

(3) Any person who knowingly presents or causes to be presented to the director a false certificate shall be guilty of a class 3 misdemeanor.

Section 6. That this ordinance shall become effective on July 1, 1998.

KERRY J. DONLEY

Mayor

Introduction:	06/09/98
First Reading:	06/09/98
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