

ORDINANCE NO. 4069

AN ORDINANCE to enact new Section 1-1-13 (PAYMENT OF ADMINISTRATIVE COSTS) of Chapter 1 (USE AND INTRODUCTION), Title 1 (GENERAL PROVISIONS), and 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), Chapter 2 (TAXATION), Title 3 (FINANCE, TAXATION AND PROCUREMENT), all of The Code of the City of Alexandria, Virginia, 1981, as amended.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Chapter 1 of Title 1 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended by adding new section 1-1-13 to read as follows:

Sec. 1-1-13 Payment of costs.

In the event the city abates any nuisance on private property, charges the cost and expense of such abatement to the owner of such property, and the unpaid charges for such abatement constitute a lien against such property, as provided in this code, the city may impose on the owner of such property, in addition to the unpaid charges for such abatement, a fee to cover the administrative costs and reasonable attorney=s fees or collection agency=s fees actually contracted for by the city. The fee for administrative costs shall be the lesser of \$150 or 25 percent of the amount of the costs, but in no event less than \$25. The attorney=s fees or collection agency=s fees shall not exceed 20 percent of the amount of the lien. Any fees imposed pursuant to this section which remain unpaid shall also constitute a lien against such property. As used in this section, Anuisance@ shall include, but not be

limited to, the conditions identified as such in this code, or in sections 15.2-900 or 15.2-1115 of the Code of Virginia (1950), as amended.

Section 2. 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, fees for administrative costs and reasonable attorney=s fees or collection agency=s fees 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, fees for administrative costs and reasonable attorney=s fees or collection agency=s fees 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 3. That this ordinance shall become effective upon the date and at the time of its final passage.

KERRY J. DONLEY
Mayor

Introduction: 9/14/99
First Reading: 9/14/99
Publication: 9/15/99; 9/16/99
Public Hearing: 9/18/99
Second Reading 9/18/99
Final Passage: 9/18/99