

ORDINANCE NO. 4145

AN ORDINANCE to amend and reordain Section 3-2-8 (MANNER OF PAYMENT OF LOCAL TAXES AND CERTAIN PENALTIES) and subsection (c) of Section 3-2-9 (REFUND OF LOCAL TAXES), of Article A (GENERAL PROVISIONS), Chapter 2 (TAXATION), Title 3 (FINANCE, TAXATION AND PROCUREMENT) of The Code of the City of Alexandria, Virginia, 1981, as amended.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That section 3-2-8 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. 3-2-8 Manner of payment of local taxes and certain penalties.

In addition to other methods of payment allowed by law, the director of finance is authorized to accept payment of local taxes and of penalties related to uncontested parking citations by use of a credit or debit card. The director may designate within regulations issued pursuant to section 3-2-3 of this code which credit and debit cards may be used for that purpose. Should the credit or debit card company not pay the city, the payment shall be due as if never tendered.

Section 2. That subsection (c) of section 3-2-9 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. 3-2-9 Refund of local taxes.

(c) Beginning on July 1, 1999, interest shall be paid on any refund of taxes which is the result of an erroneous assessment. Interest payable on such a refund shall begin to accrue on the later of the date on which the tax payment giving rise to the refund was due, or the date on which payment was made, and shall continue to accrue until the date the refund is paid. Interest shall be calculated separately for each day during the period interest accrues on the refund, and the daily rate shall equal the rate that would be used on that same day to calculate the interest to be paid on delinquent taxes of the same type which began to accrue interest on the first day following the day such taxes were due. Interest shall not be paid on any refund that is \$10 or less in amount, or not the result of an erroneous assessment. A refund is the result of an erroneous assessment if the refund is pursuant to (i) an application for correction of an erroneous assessment under this section, (ii) an application for correction of an erroneous assessment under section 58.1-3980 of the Code of Virginia (1950), as amended, (iii) an application for correction of an assessment under section 58.1-3703.1 or

58.1-3983.1 of the Code of Virginia (1950), as amended, or (iv) an application to a court for correction of an erroneous assessment under section 58.1-3984 of the Code of Virginia (1950), as amended. Refunds which are not the result of an erroneous assessment shall include, but not be limited to, (i) any statutory relief provided in accordance with section 58.1-3516 of the Code of Virginia (1950), as amended, and (ii) any refund of duplicate payments that are not the result of duplicate assessments for the same tax.

Section 3. That this ordinance shall become effective on July 1, 2000.

KERRY J. DONLEY

Mayor

Introduction:	June 13, 2000
First Reading:	June 13, 2000
Publication:	June 15, 2000
Public Hearing:	June 17, 2000
Second Reading:	June 17, 2000
Final Passage:	June 17, 2000