

ORDINANCE NO. 4246

AN ORDINANCE to amend and reordain Section 3-2-229 (DUTY OF TAXPAYER TO FILE RETURN; PENALTY ASSESSMENT; ESTIMATES) and Section 3-2-230 (WHEN TAXES DUE, DELINQUENT TAXES; PENALTY) of Division 3 (TANGIBLE PERSONAL PROPERTY AND MACHINERY AND TOOLS), of Article M (LEVY AND COLLECTION OF PROPERTY TAXES), 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 subsection (d) of Section 3-2-229 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. 3-2-229 Duty of taxpayer to file return; penalty assessment; estimates.

(d) (1) Whenever a return required by subsection (b) to be filed with the director is not timely filed, the director shall assess a penalty of \$10 or 5 percent of the amount of tax assessable on the property in question, whichever is greater; provided, that, for tax year 2002 and subsequent tax years, the penalty assessed shall not exceed \$500, if the return required by subsection (b) is filed within 30 days of the due date, and provided further, that the penalty may not exceed the amount of the tax. Such penalty when so assessed shall become a part of the tax and shall be collected in the same manner as is provided by law for the collection of taxes.

(2) Whenever a return required by subsection (c) to be filed with the director is not timely filed, the director shall assess a penalty of \$10 or 5 percent of the amount of tax assessable on the property in question, whichever is greater; provided, that, for tax year 2002 and subsequent tax years, the penalty for taxes levied on motor vehicles subject to the Personal Property Tax Relief Act of 1998 shall be calculated based solely on the portion of the taxes levied which the taxpayer is required to pay under such Act, and provided further, that the penalty may not exceed the amount of the tax. Such penalty when so assessed shall become a part of the tax and shall be collected in the same manner as is provided by law for the collection of taxes.

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 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; provided, however, that for tax year 2002 and subsequent tax years, the penalty for taxes levied on motor vehicles subject to the Personal Property Tax Relief Act of 1998 shall be calculated based solely on the portion of the taxes levied which the taxpayer is required to pay under such Act, and provided further that the penalty shall in no case exceed the amount of tax due from the taxpayer. In addition thereto, interest on the taxes and penalty due from the taxpayer shall commence on the first day following the day such taxes are due and shall continue until all such taxes and penalty are paid. Such interest shall accrue at the rate of 10 percent per annum for the first year such taxes and penalty remain unpaid and thereafter at the rate of five percent per annum. 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 for tax year 2002 and subsequent tax years, the penalty for taxes levied on motor vehicles subject to the Personal Property Tax Relief Act of 1998 shall be calculated based solely on the portion of the taxes levied which the taxpayer is required to pay under such Act, and provided further that the penalty shall in no case exceed the amount of tax due from the taxpayer. In addition thereto, interest on the taxes and penalty due from the taxpayer shall commence on the first day following the day such taxes are due and shall continue until all such taxes and penalty are paid. Such interest shall accrue at the rate of 10 percent per annum for the first year such taxes and penalty remain unpaid and thereafter at the rate of five percent per annum. 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:	04/09/02
First Reading:	04/09/02
Publication:	04/11/02
Public Hearing:	04/13/02
Second Reading:	04/13/02
Final Passage:	04/13/02