

ORDINANCE NO. 4329

AN ORDINANCE to amend and reordain Section 3-2-185 (APPEAL OF REAL ESTATE TAX ASSESSMENTS TO BOARD OF EQUALIZATION) of Division 1 (REAL ESTATE), 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 section 3-2-185 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. 3-2-185        Appeal of real estate tax assessments to board of equalization

Any owner or lessee of real estate upon which taxes have been levied as provided by section 3-2-181 of this code who seeks to appeal such assessment shall make application to the board of equalization of the city to correct the assessed valuation on which the taxes were levied upon such real estate, provided any such application is made in writing and filed with the director of real estate assessments or presented to a member of the board of equalization by July 1 of the year in which the taxes are levied. The board of equalization shall dispose of all such applications by December 31 of the year in which such applications are received. An appeal from the decision of the board of equalization shall be made to the Circuit Court of the City of Alexandria.

Section 2. That this ordinance shall become effective upon the date and at the time of its final passage.

William D. Euille

Mayor

Final Passage: January 24, 2004

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