

ORDINANCE NO. 5007

AN ORDINANCE to amend and reordain Section 3-2-183 (DELINQUENT TAXES; PENALTY AND INTEREST) 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 Section 3-2-183 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. 3-2-183 Delinquent taxes; penalty and interest.

(a) Whenever any taxpayer shall fail, neglect or refuse to pay the first one-half installment of his taxes on or before June 15 of the current year, the amount of that installment shall be delinquent as of that date, and if the second installment is not paid on or before November 15 of the current year, the amount of the second installment shall be delinquent as of that date. Any payment made on real estate taxes after penalty has accrued on the first one-half installment shall be applied first to the payment of the said first one-half installment.

(b) To all real estate taxes that are delinquent there shall be added and collected as a part thereof a penalty as follows: On the first one-half installment, a penalty of ~~40~~5 percent of the installment or \$10, whichever is greater, if not paid on or before June 15 of the tax year for which the tax is levied and if any tax remains unpaid in whole or in part 15 days after the payment date an additional penalty of 5 percent or \$10, whichever is greater; and on the second one-half installment, a penalty of ~~40~~5 percent of that installment or \$10, whichever is greater, if not paid on or before November 15 of the tax year and if any tax remains unpaid in whole or in part 15 days after the payment date an additional penalty of 5 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 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. 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.

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

ALLISON SILBERBERG
Mayor

Final Passage: May 14, 2016