

WHEREAS, the Alexandria City Council finds and determines that:

1. The responsibility for the preparation of the General Fund Budget for the City of Alexandria and its submission to the City Council is vested in the City Manager under Sections 6.02-6.06 of the Charter of the City of Alexandria;
2. The responsibility for approving the General Fund Budget, including such additions or deletions as may be appropriate, is vested in the City Council under Sections 6.11 and 6.12 of the Charter of Alexandria;
3. Section 6.05 of the Charter of the City of Alexandria requires that the Budget submitted by the City Manager shall, in no event, show an excess of expenditures over estimated receipts from all taxes, fees, licenses, or other sources available to the City;
4. Section 6.07 of the Charter of the City of Alexandria requires the City Manager to submit to the City Council for its approval a general appropriation ordinance together with necessary and appropriate changes in the tax rate on real estate and personal property or other proposals for the raising of revenue so as to comply with the mandate of Section 6.05 of the Charter of the City of Alexandria for a balanced general fund budget;
5. Under Section 2.02 of the Charter of the City of Alexandria, the City Council is authorized to levy and collect ad valorem taxes on real estate and personal property at a rate or rates to be established by the City Council, as part of the process of approving the General Fund Budget;
6. Such taxes are levied against the values of real estate and personal property established by the City Assessor under assessment methods and procedures prescribed by Article X of the Constitution of Virginia and various Acts of the Virginia General Assembly and, thus, are not within the direct control of the City Council;
7. Due to inflationary pressures in recent years, assessed values in real estate, particularly those on single family residential dwellings, have increased sharply, resulting in substantial increases in the dollar amount of real property taxes upon Alexandria citizens even though the tax rate applicable to real property has not been increased in recent years and was reduced in the fiscal year 1977-78;
8. Under its authority to approve the General Fund Budget and the annual appropriation ordinance and the setting of the real estate tax rate, the City Council can and does directly control the amount of revenue derived from real property taxation;
9. Under Virginia Code §58-785.1, the City Council is required to hold a special public hearing in any year where the multiple of the real estate tax rate and assessed value of real estate subject to tax other than that attributable to new construction or improvements, yields in excess of 108 per centum of the previous year's real estate levy;
10. In the exercise of its authority over public expenditures, it has been the practice of the City Council, in recent years, to solicit the views of the public on priorities for such expenditures and the necessary revenues for meeting such expenditures for the guidance of the City Manager in his preparation of the General Fund Budget; and
11. It is appropriate that the City Council, in advance of the preparation and submission of the Budget express its view on the desired level of real property taxes.

BE IT THEREFORE RESOLVED BY THE ALEXANDRIA CITY COUNCIL, that:

1. It is the sense of the Alexandria City Council that the amount of revenue raised in Fiscal Year 1978-79 from the taxation of real estate, other than new construction and improvements, should not exceed \$37.95 million, such sum being approximately 100 per centum of the amounts raised from the same source in Fiscal Year 1977-78.
2. In the preparation of the General Fund Budget, the City Manager is urged and requested to evaluate all requests for public expenditures in light of this limitation and to submit a balanced budget in accordance with its provisions.
3. If, however, the City Manager, in the discharge of his responsibilities under Section 6.02-6.06 of the Charter of the City of Alexandria is of the opinion that it is necessary to levy real property taxes in excess of the limit indicated above in order to meet obligations imposed by law, the needs of public, or to provide funding for programs which, in his opinion, are required in the public interest, he shall include, as part of his Budget message or other budgetary documents, as may be appropriate, a separate general listing of such programs or obligations and the amounts of additional real property taxes required to fund them.
4. It is the purpose of this Resolution to provide guidance to the City Manager and the public as to the City Council's expression of concern over the increasing burden of real property taxation on the citizens of Alexandria and nothing in this Resolution shall be deemed to be derogation of the legal responsibilities of the City Manager or the City Council that are imposed by the City Charter or other provisions of law.

Adopted October 25, 1977

Helen Holleman, Clerk of the City of
Alexandria, Virginia