

ORDINANCE NO. 53

AN ORDINANCE MAKING PROVISION FOR THE IMPOSING AND COLLECTING OF TAXES ON PERSONS AND PROPERTY, REAL, PERSONAL AND MIXED, WITHIN THE CITY OF ALEXANDRIA, VIRGINIA, FOR THE FISCAL YEAR ENDING MAY 31, 1927, FOR THE SUPPORT OF THE CITY GOVERNMENT, THE PAYMENT OF INTEREST AND PRINCIPAL ON THE CITY DEBT, THE FIXING OF THE COMPENSATION OF THE CITY MANAGER, AND FOR OTHER MUNICIPAL EXPENSES; AND APPROPRIATING TO THE SEVERAL FUNDS THE SEVERAL AMOUNTS REQUIRED TO DEFRAY THE EXPENDITURES AND LIABILITIES OF THE CORPORATION FOR THE FISCAL YEAR ENDING MAY 31, 1927.

Be It Ordained by the City Council of the City of Alexandria, Virginia:

Section I. The City Council of the City of Alexandria, Virginia, hereby makes provision for and appropriates to the several funds hereinafter named the several amounts required to defray the expenditures and liabilities of the Corporation for the fiscal year ending May 31, 1927, payable from the several general funds and from any other fund created by law as follows:

(A) GENERAL FUND	
For defraying the general expenses of the Corporation, the sum of	\$223,388.00
(B) INTEREST AND SINKING FUND	
For the payment of the public debt of the Corporation, and the interest thereon, the sum of	<u>\$ 96,712.00</u>
(C) GAS FUND	
For defraying the general expenses of the Division of Gas, and for payment of the debt of the Division of Gas, and for interest thereon, the sum of....	\$103,325.00
(D) SCHOOL FUND	
For defraying the general expenses of the public schools, the sum of	<u>\$132,628.00</u>
GRAND TOTAL APPROPRIATION	\$556,053.00

Section II. It is further ordered that the tax on persons and real estate, tangible personal property and stockholders of banks within the City of Alexandria, shall be as follows:

(A) On every male or female inhabitant of the City, over the age of twenty-one years, there shall be levied and collected a capitation tax of fifty cents (\$0.50), said levy to be credited to the General Fund.

(B) On all real estate and tangible personal property owned or held by citizens of the City, or located within the City, subject to taxation for City purposes under the Constitution and laws of this State

there shall be levied and collected a tax of Two Dollars and Twenty-Five Cents (\$2.25) on every One Hundred Dollars (\$100.00) of the assessed value; said levy to be credited to the several funds as follows:

1. General Fund—Sixty-eight and forty-seven one-hundredths cents (\$0.6847) on every One Hundred Dollars (\$100.00) of the assessed value.

2. Interest and Sinking Fund.—Eighty-one and ninety-six one-hundredths cents (\$0.8196) on every One Hundred Dollars (\$100.00) of the assessed value.

3. School Fund.—Seventy-four and fifty-seven one-hundredths cents (\$0.7457) on every One Hundred Dollars (\$100.00) of the assessed value.

A further sum of twenty-five cents (\$0.25) shall be levied and collected on every One Hundred Dollars (\$100.00) of the assessed value, said levy to be credited to the General Fund.

(C) To each stockholder of banks or banking associations in the City and liable to State taxes, there shall be levied and collected upon the actual value of the shares of stock owned by him a tax of eighty-five cents (\$0.85) on every One Hundred Dollars (\$100.00) value thereof in accordance with the provisions of the State law; said levy to be credited to the General Fund. Provided, however, that the Commissioner of Revenue shall deduct from the value of such shares of stock of such bank for the purpose of local taxation only the value of any bonds of this City held by such bank.

Section III. (A) The revenue from the fifty cents (\$0.50) capitation tax provided for in Section II (A) shall be due and payable to the City Collector, without discount, on or before October 1, 1926.

(B) The revenue from the Two Dollars and Twenty-Five Cents (\$2.25) levy, provided for in Section II (B) shall be due and payable to the City Collector, without discount, on or before October 1, 1926. All bills not paid on or before October 1, 1926, shall be considered delinquent, and there shall be assessed and collected upon said bills a penalty of five per centum (5 per cent), and upon all bills remaining unpaid on June 1, 1927, additional damage at the rate of six per centum (6 per cent.) per annum shall be assessed and collected.

The revenue from the additional twenty-five cents (\$0.25) levy provided for in Section II (B) shall be paid to the City Treasurer without discount, on or before December 1, 1926. All bills not paid on or before December 1, 1926, shall be considered delinquent, and there shall be assessed and collected upon said bills a penalty of five per centum (5 per cent.) and upon all bills remaining unpaid on June 1, 1927, additional damages at the rate of six per centum (6 per cent.) per annum shall be assessed and collected. The assessment of rent charges and ground rents, in fee simple, shall be valued at sixteen (16) times their annual amount.

(C) The revenue from the tax levied on bank stock as provided for in Section II (C) shall be due and payable to the City Collector, without discount, on or before October 1, 1926. All bills not paid on or before October 1, 1926 shall be considered delinquent and there shall be assessed and collected upon said bills a penalty of five per

centum (5 per cent.) and upon all bills remaining unpaid on June 1, 1927, additional damages at the rate of six per centum (6 per cent.) per annum shall be assessed and collected.

Section IV. It is further ordered that the necessary moneys required to finance the various departments of the Corporation may be raised by one or more temporary loans in anticipation of the collection of taxes. Provided, however, that any and all loans made as herein authorized, together with the interest thereon, shall be paid out of the sums raised by taxes levied pursuant to this ordinance and as by law provided.

Section V. It is further ordered that the allotment of moneys appropriated in Section I of this Ordinance to the several municipal departments and their functional divisions, shall be respectively as follows, to wit:

Specific Department and Division thereof to which Appropriations shall be allotted	Respective Tax Amounts to Levy be allotted	Departmental Earning and Miscellaneous Revenue
(A) GENERAL FUND		
City Council	\$ 2,140.00	
Office of City Manager	7,010.00	
Division of Purchases	0.00	
Office of Auditor	4,112.00	
Office of Commissioner of Revenue	7,046.00	
Office of Treasurer	3,003.00	
Office of City Collector	4,044.00	
Office of City Attorney	600.00	
Office of City Engineer	3,645.00	
Inspections and Tests	0.00	
Surveys and Plats	2,280.00	
Office of Superintendent of Streets	2,725.00	
Street Repairs and Improvements	21,197.00	
Sidewalks	1,035.00	
Bridges and Culverts	100.00	
Docks and Wharves	0.00	
Care of Parkways	130.00	
Street Signs	1,800.00	
Sewers and Drains, Repairs and Improvements	500.00	
Sewers and Drains, Flush and Cleaning	1,650.00	
Division of Street Lighting	16,259.00	
Office of Health Officer	3,650.00	
Food, Dairy and Sanitation Inspection	325.00	
Visiting Nurse	1,660.00	

Social Service Work	600.00		
Bacteriological Laboratory	3,600.00		
Mosquito and Fly Control	100.00		
Parks and Playgrounds	1,000.00		
Public Entertainment and Celebrations	300.00		
Division of Sanitation	23,560.00		
Office of Director of Public Safety	0.00		
Division of Police	35,595.00		
Division of Fire	27,462.00		
Division of Weights and Measures	750.00		
Division of City Pound	0.00		
Corporation Court	4,745.00		
Circuit Court	515.00		
Police Court	6,335.00		
City Jail	6,675.00		
Alms House	4,980.00		
City Halls Bldg. and Grounds	5,300.00		
City Market	1,220.00		
Contributions and Charities	4,960.00		
Registration and Elections	880.00		
Deficits and Temporary Loans	500.00		
Working Capital Increment	0.00		
Contingent Fund	7,160.00		
Public Lands and Bldgs. Not Classified	2,240.00		
TOTALS—general Fund	\$223,388.00	\$124,338.00	\$ 99,050.00
(B) INTEREST and SINKING FUND			
For the payment of the public debt of the Corporation and Interest thereon	\$ 96,712.00	96,712.00	0.00
(C) GAS FUND			
Office of Supt.	\$ 3,745.00		
Coal Gas Plant	0.00		
Water Gas Plant	53,804.00		
Distribution System	10,350.00		
Service Connections	6,260.00		
Meter Service	4,300.00		
Revenue Collections	6,066.00		
Interest and Retirement of Bond and Depreciation	18,800.00		
TOTAL—Gas Fund	\$103,325.00	\$ 0.00	\$103,325.00
(D) SCHOOL FUND			
For defraying the general expenses of the public schools	\$132,628.00	\$ 88,000.00	\$ 44,628.00
GDAND TOTALS	\$556,053.00	\$309,050.00	\$247,003.00

Section VI. It is further ordered that the compensation of the present City Manager be and the same is hereby fixed at Five Thousand Dollars (\$5,000.00) per annum, payable in twelve equal installments on the first day of each month, until increased or decreased by Ordinance.

Section VII. This Ordinance shall take effect June 1, 1926.

Approved this 13th day of May, 1926.

W. A. SMOOT Mayor.