

ORDINANCE NO. 79

AN ORDINANCE MAKING PROVISION FOR THE IMPOSING AND COLLECTING OF TAXES ON PERSONS AND PROPERTY, REAL AND PERSONAL, WITHIN THE CITY OF ALEXANDRIA, VIRGINIA, FOR THE CALENDAR YEAR 1929, 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 CALENDAR YEAR 1929.

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 calendar year 1929, 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\$273,643.00

(B) Interest and Sinking Fund—

For the payment of the public debt of the Corporation, and the interest thereon, the sum of\$102,057.00

(C) School Fund—

For defraying the general expenses of the public schools, the sum of\$100,000.00

(D) 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..... \$99,123.00

Grand total\$574,823.00

Section II. It is further ordered that the tax on persons and real estate and tangible personal property 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 (\$.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 for the calendar year 1929 a tax of Two Dollars and Sixty-Five Cents (\$2.65) 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.—One dollar twenty and nineteen one-hundredths cents (\$1.2019) on every One Hundred Dollars (\$100.00) of the assessed value.

2. Interest and Sinking Fund.—Seventy-nine and eighty-six one-hundredths cents (\$0.7986) on every One Hundred Dollars (\$100.00) of the assessed value.

3. School Fund.—Sixty-four and ninety-five one-hundredths cents (\$0.6495) on every One Hundred Dollars (\$100.00) of the assessed value.

Section III. (A) The payment of 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 15th, 1929, and after November 15th, 1929, there shall be due thereon a penalty of five (5) per cent of said tax.

(B) The payment of the two dollars and sixty-five cents (\$2.65) tax levy, provided for in section II (B), shall be due and payable to the City Collector without discount as follows:

1. The real estate tax shall be due and payable on or before April 15th, 1929, but may be paid in two equal installments provided the first installment is paid not later than April 15th, 1929, and the other installment not later than October 15th, 1929, but if the whole or one-half of said real estate tax is not paid on or before May 15th, 1929, the whole of said tax shall be considered delinquent as of that date, and if one-half of said tax is paid on or before April 15th, 1929, and the other half is not paid on or before November 15th, 1929, then the unpaid half of said tax shall be considered delinquent as of May 15th, 1929.

To all taxes, whether for the whole or for the half year as above provided, which may be delinquent there shall be added and collected as a part thereof a penalty of 1 (one) per cent if paid in period May 16-30 (incl.), 1929, 2 (two) per cent if paid in June, 1929, 3 (three) per cent if paid in July, 1929, 4 (four) per cent if paid in August, 1929, 5 (five) per cent if paid in September, 1929, 6 (six) per cent if paid in December, 1929, and in addition to said penalty interest at 6 (six) per cent shall be due on said taxes and penalty from the 1st day of January, 1930, until paid.

2. The tax on tangible personal property shall be due and payable on or before October 15th, 1929, and all of said taxes not paid on or before November 15th, 1929, shall be considered delinquent as of that date. To all of said taxes so delinquent there shall be added and collected as a part thereof a penalty of 1 (one) per cent if paid in December, 1929, 2 (two) per cent if paid January, 1930, 3 (three) per cent if paid in February, 1930, 4 (four) per cent if paid in March, 1930, 5 (five) per cent if paid in April, 1930, and 7 (seven) per cent if paid after May 1st, 1930, and in addition thereto interest at 6 (six) per cent shall be due on said tax and penalty from June 1st, 1930, until paid.

At the end of the calendar year, to wit, December 31st, 1929, the City Collector shall submit to the City Council a statement of all moneys collected by him during the year and all of the uncollected tax bills in his hands, together with an affidavit made by him that he has used due diligence to find property in the city liable to levy for said taxes but has found none, and on June 1, 1930, or as soon thereafter as may be practicable the real estate which has been returned delinquent for the non-payment of said taxes shall be sold by said Collector under the direction of the said City Council, after the notice of the time and place of said sale shall be published in one or more daily newspapers published in said City of Alexandria, at least ten days previous to such sale and the said Collector shall also cause to be published in said newspaper, on some day not more than twenty days, nor less than ten days previous to said

sale, a list of the several parcels of real estate so to be sold describing therein each parcel of real estate in the same manner as the same is described in the assessment books in which the said tax or assessment is imposed, together with the name of the person to whom each parcel is assessed, and the amount of the tax or assessment thereon, and in addition to the said taxes, interest and penalties thereon, the Collector shall collect the sum of \$1.00 against each of said parcels of land so sold to defray the cost of said sale.

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 money appropriated in Section I of this ordinance to the several municipal departments and their functional divisions, for the calendar year 1929 shall be as follows:

Specific Department and Division thereof to which Appropriations shall be allotted.	Respective Amounts to be allotted.
(A) General Fund—	
City Council	\$2,985.00
Office of City Manager	3,335.00
City Manager's Salary	6,500.00
Office of Auditor	5,100.00
Office of Commissioner of Revenue	8,705.00
Office of City Treasurer	2,860.00
Office of City Collector	7,667.00
Office of City Attorney	910.00
Engineering Department	7,985.00
Streets, Sidewalks and Sewers—Repairs and Maintenance....	27,497.00
Division and Street Lighting	21,904.00
Health Department	15,587.00
Department of Recreation	6,417.00
Street Cleaning, Garbage and Trash Removal	27,025.00
Division of Police	48,052.00
Division of Fire	28,055.00
Courts	14,795.00
City Jail	13,535.00
District Home	4,200.00
City Hall, Market and Armory	7,529.00
Contributions and Charities	5,660.00
Registrations and Elections	880.00
Deficits and Temporary Loans	500.00
Contingent Fund	5,960.00
Total, General Fund	\$273,643.00
(B) Interest and Sinking Fund—	
For the payment of the public debt of the Corporation and interest thereon	102,057.00
(C) School Fund—	
For defraying the General Expenses of the public schools.....	100,000.00

(D) Gas Fund—

Office of Superintendent	3,425.00
Water Gas Plant	51,434.00
Distribution System	10,810.00
Service Connections	7,210.00
Meter Service	1,850.00
Revenue Collections	5,594.00
Interest and Sinking Fund	18,800.00
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Total, Gas Fund	\$99,123.00
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Grand Total	\$574,823.00

Section VI. It is further ordered that the compensation of the present City Manager be and the same is hereby fixed at Six Thousand Five Hundred Dollars (\$6,500.00) per annum, payable in twenty-four equal installments on the second and seventeenth day of each month, until increased or decreased by Ordinance.

Section VII. This Ordinance shall take effect January 1, 1929.

Approved this 20th day of December, 1928.

W. A. SMOOT,
Mayor.