

ORDINANCE NO. 253

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 1938 for the support of the City Government, the payment of interest and principal on the City Debt, 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 1938. Be it ordained by the Council of the City of Alexandria, Virginia:

Section 1. The 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 1938 payable from the several general funds and from any other fund created by law as follows:

- (A) General and School Fund—
1. For defraying the general expenses of the corporation, the sum of.....\$465,929.79
 2. For defraying the general expenses of the public schools, the sum of.....\$209,548.86
- (B) Interest and Sinking Fund—
- For the payment of the public debt of the corporation and the interest thereon, the sum of.....\$211,147.75

Grand Total.....\$886,626.50

Section 2. 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 located within the territorial boundaries of 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 1938 a tax of two dollars and fifty cents (\$2.50) on every hundred dollars (\$100.00) of the assessed value, said levy to be credited to the several funds as follows:

1. **General and School Fund.** One dollar and sixty four and twenty eight hundredths cents (\$1.6428) on every one hundred dollars (\$100.00) of the assessed value.

2. **Interest and Sinking Fund.** Eighty five and seventy two hundredths cents (\$.8572) on every one hundred dollars (\$100.00) of the assessed value.

(C) On all tangible personal property owned or held by citizens of the City or located within the territorial boundaries of 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 1938 a tax of two dollars and eighty cents (\$2.80) on every one hundred dollars (\$100.00) of the assessed value, said levy to be credited to the several funds as follows:

1. **General and School Fund.** One dollar and eighty four cents (\$1.84) on every one hundred dollars (\$100.00) of the assessed value.

2. **Interest and Sinking Fund.** Ninety six cents (\$.96) on every one hundred dollars (\$100.00) of the assessed value.

Upon all returns of personal property filed with or assessed by the Commissioner of Revenue after June 1, 1938, the Commissioner shall assess a penalty of five per centum of the amount of tax assessable thereon, but in no case shall such penalty be less than one dollar, and such penalty when so assessed shall become a part of the tax and shall be collected in the same manner as is provided by law for the collection of other taxes.

Section 3. The payment of the two dollars and fifty cents (\$2.50) tax levy provided for in Section 2 (B) on real estate shall be due and payable to the City Collector without discount on or before May 15th, 1938, but may be paid in two equal installments, the first to be paid not later than May 15th, 1938, and the other installment not later than November 15th, 1938, but if the first installment of said real estate is not paid on or before May 15th, 1938, the amount of said installment shall be delinquent as of that date, and if the second installment is not paid on or before November 15, 1938, the amount of said second installment shall be delinquent as of that date.

To all real estate taxes that may be delinquent there shall be added and collected as a part thereof a penalty as follows: On the first one-half installment a penalty of (1) one per cent if paid in period May 16th to July 31st inclusive, 1938, two (2) per cent if paid in period from August 1 to September 30, 1938, three (3) per cent if paid in October, 1938, four per cent (4) if paid in November, 1938, and five (5) per cent if paid in December, 1938, and on the second one-half installment a penalty of one (1) per cent in the period November 15th to December 31st, inclusive, 1938, and five (5) per cent if paid after December 31, 1938, and, in addition to said penalty, interest at six per cent shall be due on said taxes and penalty from the first day of January, 1939, until paid.

The capitation tax provided for in Section 2 (A) and the tax on tangible personal property provided for in Section 2 (C) shall be due and payable on or before October 15, 1938, and shall be considered delinquent after that date. To all of said taxes so delinquent there shall be added and collected as a part thereof a penalty of one (1) per cent if paid in the period from November 15th, 1938, to January 31st, 1939, two (2) per cent if paid in February, 1939, three (3) per cent if paid in March, 1939, four (4) per cent if paid in April, 1939, and five (5) per cent if paid in May, 1939, and in addition thereto interest at six (6) per cent shall be due on said tax and penalty from June 1, 1939, until paid.

At the end of the calendar year, to-wit: December 31, 1938, or within 15 days thereafter, the City Collector shall submit to the City Council a statement of all moneys collected by him during the year and a statement of all the uncollected taxes 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, 1939, or as soon thereafter as may be practicable the real estate which has been so returned delinquent for the non-payment of said taxes and is on said date still unpaid, shall be sold by said Collector under the direction of the 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 4. 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 sum raised by taxes levied pursuant to this ordinance and as by law provided.

Section 5. It is further ordered that the allotment of money appropriated in Section 1 in this ordinance to the several municipal departments and their functional divisions, for the calendar year 1938 shall be as follows:

City Council	\$ 4,020.00
City Manager's Office	7,520.00
Office of Auditor	4,330.00
Commissioner of Revenue	11,402.53
City Treasurer	2,861.33
City Collector	9,890.00
Office of Corporation Attorney	5,500.00
Engineering Department	9,525.00
Inspection Division	7,250.00
Street, Sidewalk and Sewer Maintenance	56,663.00
Street Lighting	27,390.00
Sanitary Department	49,010.00
Health Department ..	13,090.00
Police Department	79,085.00
Fire Department	57,100.00
Contributions and Charities	15,700.00
City Jail	10,035.00
Alms House	4,440.00
Welfare Department	18,006.77
City Hall, Market, Armory and Community Hall	13,760.00
Corporation and Circuit Courts	9,790.00
Civil and Police Court	9,280.00
Registrations and Elections	2,005.00
Deficits and Temporary Loans	1,500.00
Miscellaneous and Contingent	36,776.16

Total\$465,929.79

2. For defraying the general expenses of the public schools\$209,548.96

(B) Interest and Sinking Fund: For the payment of the public debt of the Corporation and interest thereon 211,147.75

Grand Total\$886,626.50

Section 6. It is further ordered that all salaries and wages of City employees shall be payable in twenty-four equal installments on the second and seventeenth day of each month.

Section 7. This Ordinance shall take effect immediately upon its passage. Approved this 29th day of December, 1937.

RICHARD L. RUFFNER,
Mayor.