

Ordinance No. 447

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 1946 for the support of the City government, the payment of interest and principal of the city debt, and for other municipal expenses and purposes; and appropriating to the several funds the several amounts required to defray the expenditures and liabilities of the municipal corporation for the calendar year 1946.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ALEXANDRIA, VIRGINIA AS FOLLOWS:

Section 1. That the council of the City of Alexandria, Virginia, does hereby make provision for and appropriates to the several funds hereinafter named, the several amounts required to defray the expenditures and liabilities of the municipal corporation for the calendar year 1946 payable from the several general funds and from any other fund created by law as follows:

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| (A) General and School Fund— | |
| 1. For defraying the general expenses of the Corporation the sum of | \$1,158,555.28 |
| 2. For defraying the general expenses of the public schools, the sum of | 583,300.15 |
| (B) For the payment of the public debt of the corporation and the interest thereon, the sum of | 265,524.57 |
| GRAND TOTAL | <u>\$2,007,380.00</u> |

Section 2. That it is ordered that the tax on persons and real estate and tangible personal property within the City of Alexandria for the calendar year 1946 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 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 1946 a tax of two dollars and fifty cents (\$2.50) on every 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 1946 a tax of two dollars and eighty cents (\$2.80) 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 May 1, 1946 the commissioner shall assess a penalty of ten 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. That 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 15, 1946 but may be paid in two equal instalments, the first to be paid not later than May 15, 1946, and the other instalment not later than November 15, 1946 but if the first instalment of said real estate is not paid on or before May 15, 1946 the amount of said instalment shall be delinquent as of that date, and if the second instalment is not paid on or before November 15, 1946 the amount of said second instalment shall be delinquent as of that date. Any payment made on real estate taxes after penalty has accrued on the first half instalment, shall be applied first to the payment of said first half instalment.

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 instalment a penalty of five (5) per cent if not paid on or before May 15, 1946 and on the second one-half instalment a penalty of five (5) per cent if not paid on or before November 15, 1946 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 1947 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 November 15, 1946 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 five per cent if not paid on or before November 15, 1946 and in addition thereto interest at six (6) per cent shall be due on said tax and penalty from January 1, 1947 until paid.

At the end of the calendar year, to-wit: December 31, 1946 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 diligence to find property in the city liable to levy for said taxes but has found none, and on June 1, 1947 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. That 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.

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Section 5. That 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 1946 shall be as follows:

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| City Council | \$ 13,970.00 |
| City Manager | 14,010.00 |
| Comptroller and Auditor | 14,850.00 |
| License and Tax Inspector | 7,630.00 |
| Commissioner of Revenue | 19,000.00 |
| City Treasurer | 6,000.00 |
| City Attorney | 6,765.00 |
| City Collector | 16,505.00 |
| Engineering Department | 33,440.00 |
| Building Inspector | 15,577.00 |
| Plumbing Inspector | 6,120.00 |
| Electrical Inspector | 8,105.00 |
| Maintenance of Sewers | 14,160.00 |
| Maintenance of Streets | 55,050.00 |
| Street Cleaning | 45,000.00 |
| Construction Division | 45,025.00 |
| City Garage and Repair Shop | 43,055.00 |
| Sanitation Department | 108,500.00 |
| Street Lighting | 30,400.00 |
| Traffic Control, Street Signs, etc. | 12,940.00 |
| Health Department | 76,750.00 |
| Recreation Department | 46,183.00 |
| Police Department | 170,480.00 |
| Fire Department | 96,193.34 |
| Rescue Squad | 7,066.66 |
| Contributions and Charities | 2,000.00 |
| Libraries | 24,000.00 |
| City Sergeant and Jail | 12,000.00 |
| District Home | 4,450.00 |
| Welfare Department | 88,941.00 |
| Public Buildings | 26,320.00 |
| Juvenile and Domestic Relations Court .. | 8,010.00 |
| Corporation and Circuit Courts | 13,209.62 |
| Civil and Police Courts | 17,105.00 |
| Registrations and Elections | 7,230.00 |
| Interest on Temporary Loans | 500.00 |
| Operation of Public Schools | 583,300.15 |
| Bond Interest and Redemption | 265,524.57 |
| Assessor's Office | 8,890.00 |
| Dog Pound | 8,400.00 |
| Weights and Measures | 2,700.00 |
| Miscellaneous and Contingent | 22,024.66 |
| GRAND TOTAL | \$2,007,380.00 |

Section 6. That this ordinance shall take effect immediately upon its passage.

Approved this 27th day of December, 1945.

WILLIAM T. WILKINS,
Mayor.