

Ordinance 469

AN ORDINANCE to amend the Code of The City of Alexandria, Virginia by adding a chapter thereto relating to tax inspector and deputy.

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

Section 1. That the Code of The City of Alexandria, Virginia enacted as a whole July 2, 1940 and made effective August 5, 1940, be and the same hereby is amended by adding a chapter thereto between Chapter 7 and Chapter 8 reading as follows:

CHAPTER VII-A

TAX INSPECTOR

Sec. 1. **Appointment; Deputy.**

The city manager is hereby authorized to designate and employ a tax inspector for the City of Alexandria whose duties and powers shall be as in this chapter hereafter set forth.

A deputy tax inspector may be appointed by the city manager when, in his judgment, the work of the tax inspector requires an assistant. The deputy tax inspector shall be subordinate to the tax inspector, and they shall both be under the supervision of the city manager.

The compensation of the tax inspector and of any deputy tax inspector shall be fixed from time to time by the City Council.

Sec. 2. **Duties of Tax Inspector and Deputy.**

(a) It shall be the duty of the tax inspector and of any deputy tax inspector to see that the provisions of Chapter 7 of this Code and the provisions of all other laws relating to city licenses applicable in the City of Alexandria are strictly enforced.

(b) The tax inspector and the deputy tax inspector shall, after reviewing the record of all persons, firms and corporations licensed by the commissioner of revenue, ascertain the name of each person, firm or corporation conducting without a license in the City of Alexandria any trade, business, occupation or profession for which a license is required, the name of each person, firm or corporation operating or causing to be operated on the streets of the City of Alexandria without a license any vehicle for which a license is required, and the name of each person, firm or corporation possessing or operating any machine without a license in the City of Alexandria for which a license is required. Any such person, firm or corporation in a proper case may be prosecuted before any court or justice having jurisdiction of the offense.

A written report on each person, firm or corporation investigated and so ascertained to have no city license, which report shall give complete information including action taken if any, shall be submitted

by the tax inspector monthly to the city manager. A copy of such report shall be forwarded to the commissioner of revenue.

(c) The tax inspector and the deputy tax inspector shall review all applications for city licenses granted by the commissioner of revenue; and if he or either of them shall suspect that any licensee has not reported correct information in the application, the tax inspector or the deputy tax inspector shall make an investigation with a view of obtaining for the city a correct license tax and otherwise enforcing all laws relating to city licenses applicable in the City of Alexandria. Investigations under this paragraph shall be thorough, and written memoranda shall be kept of all evidence available.

A written report of each investigation made under this paragraph shall be promptly submitted by the tax inspector or deputy tax inspector to the city manager. A copy of each such report shall be forwarded to the commissioner of revenue, and a copy thereof shall be kept available for the city attorney in case of prosecution for violation of any city law.

(d) The tax inspector and deputy tax inspector shall ascertain and promptly report to the commissioner of revenue the name of every person subject to payment of a city capitation tax to the City of Alexandria who has not been assessed therefor. He or they shall also report the name of every person, firm or corporation required to file with the commissioner of revenue a return of tangible personal property, machinery and tools, who has failed, refused or neglected to file a return for any year. In addition to the name of the taxpayer, such report shall contain all information available concerning the identity and fair market value of the subjects of taxation.

The report provided for in this paragraph shall include neither the name or property of persons required to file returns with the examiner of records nor shall it include any property required to be assessed by the State Corporation Commission.

The tax inspector or deputy tax inspector shall forward a copy of each report required by this paragraph to the city manager.

(e) The tax inspector and deputy tax inspector shall review the lists of property subject to taxation by the City of Alexandria contained in all returns made to the commissioner of revenue; and if the tax inspector or the deputy tax inspector shall suspect that any list is incorrect or that a taxpayer has failed to include in the return property subject to taxation by the City, he or they shall make an investigation thereof. Thereupon, the tax inspector or deputy tax inspector shall furnish the commissioner with all information which will enable the commissioner of revenue to make a more correct assessment of property listed. The tax inspector and deputy tax inspector shall further report to the commissioner of revenue all property subject to local taxation by the City of Alexandria which the taxpayer failed to list, giving all information available which will enable the commissioner to make a proper assessment in each case.

(f) The tax inspector and deputy tax inspector shall be further charged with the performance of such duties as may be directed and suggested by the city manager.

Sec. 3. Powers of Tax Inspector and Deputy.

(a) All powers and authority of police officers are hereby conferred upon the tax inspector and the deputy tax inspector while engaged in performing their duties and while exercising the powers granted in this chapter; and when, in the presence of the tax inspector or the deputy tax inspector any person, firm or corporation without a license conducts any trade, business, occupation or profession in the City of Alexandria for which a license is required, or without a license operates a vehicle on the streets of the City when a license is required, or without a license has a slot machine requiring a license, the tax inspector or the deputy tax inspector, as the case may be, may arrest such person or persons without a warrant and take him or them, or cause him or them to be taken, before the Civil and Police Justice of the City of Alexandria for trial.

(b) The tax inspector and the deputy tax inspector may make investigations of the things and matters in this chapter laid to their charge, and they or either of them shall have power to summon before them any person whom they believe may have knowledge or evidence touching the conduct of any trade, business, occupation or profession in the City of Alexandria or touching the operation of any vehicle on the streets of Alexandria or touching the possession and/or operation of any slot machine in the City of Alexandria or touching any property which is required to be listed and returned to the commissioner of revenue of Alexandria for local taxation or touching any person subject to local taxation in Alexandria, and to require any such person or persons to answer under oath any question relating to the matters under investigation.

The tax inspector and deputy tax inspector shall have power to administer oaths to any person summoned under authority given in this paragraph.

(c) The tax inspector and deputy tax inspector may call upon and require any taxpayer or his agent to furnish any information relating to city license taxes or to property required to be listed and returned to the commissioner of revenue for local taxation in Alexandria, and he or they may require any such taxpayer or agent to furnish them access to their books of account or other papers and records for the purpose of verifying returns of property and persons for local taxation by the City and for the purpose of procuring a complete report for assessment of license taxes.

The city manager may employ an accountant to assist the tax inspector or deputy tax inspector in making investigations of books of account, papers and records of any taxpayer when in his judgment that is necessary.

(d) The tax inspector and/or the deputy tax inspector may initiate prosecutions by warrant or summons for violations in the City of Alexandria of any city law relating to licenses or for violations of the provisions of this chapter, and all such prosecutions shall be handled by and be under the supervision of the city attorney of Alexandria. All violations in the city of State laws relating to local taxation shall be reported to the commonwealth's attorney for Alexandria, and with

his approval first had and obtained, prosecution for such violations may be initiated by the tax inspector or the deputy tax inspector.

(e) Nothing in this chapter shall be construed as attempting to authorize the tax inspector or his deputy to make searches contrary to the laws of this Commonwealth or to authorize such inspectors to enter any home or dwelling house or the curtilage thereof without warrant.

Sec. 4. Unlawful Acts; Penalties.

(a) It shall be unlawful for any person to interfere with the tax inspector or the deputy tax inspector while engaged in the discharge of their duties and powers under the provisions of this chapter.

(b) It shall be unlawful for any person to fail, refuse or neglect to comply with any summons issued by the tax inspector or the deputy tax inspector under authority of this chapter.

It shall be unlawful for any person to fail or refuse to furnish any information requested by the tax inspector or the deputy tax inspector under authority of this chapter.

It shall be unlawful for any person to give false information to the tax inspector or to the deputy tax inspector while making an investigation authorized by this chapter.

It shall be unlawful to refuse the tax inspector, the deputy tax inspector or any duly employed accountant access to books of account, papers and records while making an investigation under authority of this chapter.

(c) Any person, firm or corporation violating the provisions of this chapter shall be guilty of a misdemeanor and upon conviction shall be punished by a fine of not less than \$25.00 or more than \$300.00, or by confinement in jail for a period of not more than three months, either or both.

Sec. 5. Intention and Effect.

It is not intended that any provision of this chapter should supersede or conflict with any of the powers vested by State law in the commissioner of revenue of Alexandria. On the other hand, it is intended that the powers of the tax inspector and the deputy tax inspector set forth in this chapter should supplement and facilitate the powers vested in the commissioner of revenue.

If any section, part or provision hereof should be declared invalid for any reason by a court of final jurisdiction, such section, part or provision shall cease to operate; but the remainder of the chapter and every part thereof shall continue in full force and effect.

Section 2. That this ordinance shall take effect on the day after its publication in the Alexandria Gazette.

William T. Wilkins
Mayor

July 16, 1946