

Ordinance No. 520

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 1948 for the support of the City government, for the payment of principal and interest of the city debt, and for other municipal expenses and purposes.

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

Section 1. 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 1948 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 one dollar (\$1.00), 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 1948 a tax of two dollars and seventy-five cents (\$2.75) on every hundred dollars (\$100.00) of the assessed value.

(C) On all tangible personal property, including machinery and tools used in a manufacturing or mining business taxable on capital, 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 1948 a tax of three dollars (\$3.00) 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, 1948 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 2. That the payment of the two-dollars and seventy-five cents (\$2.75) tax levy provided for in Section 1 (B) on real estate shall be due and payable to the city collector without discount on or before May 15, 1948 but may be paid in two equal installments, the first to be paid not later than May 15, 1948 and the other installment not later than November 15, 1948, but if the first installment of said real estate tax is not paid on or before May 15, 1948 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, 1948 the amount of said second installment shall be delinquent as of that date. Any payment made on real estate taxes after penalty has accrued on the first half installment, shall be applied first to the payment of said first half installment.

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 five (5) per cent if not paid on or before May 15, 1948 and on the second one-half installment a penalty of five (5) per cent if not paid on or before November 15, 1948 and, in addition to said penalty, interest at six (6) per cent shall be due on said taxes and penalty from the first of January 1949 until paid.

The capitation tax provided for in Section 1 (A) and the tax on tangible personal property provided for in Section 1 (C) shall be due and sayable on or before November 15, 1948 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 (5) per cent if not paid on or before November 15, 1948 and in addition thereto interest at six (6) per cent shall be due on said tax and penalty from January 1, 1949 until paid.

At the end of the calendar year, to-wit: December 31, 1948 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, 1948 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 3. That this ordinance shall take effect immediately upon its passage, and it shall be published in the Alexandria Gazette for the information of the public.