

Ordinance No. 563

AN ORDINANCE making provision for the support of the government of the City of Alexandria, Virginia, the payment of interest and principal of the City debt, and for other municipal expenses and purposes, and appropriating to the several funds the amounts required to defray the expenditures and liabilities of the municipal corporation for the calendar year 1949; and making provision for the imposing and collecting of taxes on persons and property, real and personal within the City for the calendar year 1949 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 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 1949 payable from the 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	\$2,533,773.02
2. For defraying the general expenses of the public schools, the sum of	954,494.74
(B) For the payment of the public debt of the corporation and the interest thereon, the sum of	448,356.80
GRAND TOTAL	\$3,936,624.56

Section 2. That it is ordered that the allotment of money appropriated in Section 1 of this ordinance to the several municipal departments and their functional divisions for the calendar year 1949 shall be as follows:

City Council	\$ 15,250.00
City Manager	19,800.00
City Auditor	14,012.50
Commissioner of Revenue	34,561.65
City Treasurer	8,236.67
City Collector	27,025.00
City Attorney	8,212.50
Engineering Department	64,160.00
Building Inspector	18,120.00
Plumbing Inspector	10,055.00
Electrical Inspector	9,285.00
Street Cleaning	67,110.00
Maintenance Sewers and Storm Drains	30,800.00
Miscellaneous and Street Maintenance	166,676.65
Construction Division	297,258.57
Purchasing Department	7,350.00
City Garage and Repair Shop	79,830.00
Street and Traffic Lights	36,425.00
Sanitation Department	211,900.00
Health Department	125,175.00
Recreation Department	77,232.67

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Division of Motor Vehicles	3,970.00
Smoke Control Inspector	4,895.00
Police Department	294,897.00
Fire Department	193,456.00
Rescue Squad	19,252.00
Contributions and Charities	3,500.00
Libraries	35,907.00
City Sergeant	13,753.34
City Jail	11,365.00
District Home	6,130.00
Welfare Department	201,435.00
Public Buildings and Grounds	53,190.00
Juvenile and Domestic Relations Court	29,855.00
Corporation and Circuit Court	20,767.71
Civil and Police Court	21,005.00
Registration and Elections	9,850.00
Operation of Public Schools	954,494.74
Traffic Control	41,140.00
Bond Interest and Redemption	448,356.80
Real Estate Assessor	10,395.00
Dog Pound	17,800.00
Weights and Measures	2,900.00
Miscellaneous and Contingent	209,833.76
TOTAL	\$3,936,624.56

Section 3. That it is further ordered that the necessary moneys required to finance the various departments of the City may be raised by one or more temporary loans in anticipation of the collection of taxes, as the City Council may hereafter authorize; provided however, that any and all loans made together with interest thereon shall be paid out of the sum to be raised by taxes hereinafter and otherwise levied.

Section 4. 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 1949 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 1949 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 1949 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, 1949 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.

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Section 5. That the payment of the two dollars and seventy-five cents (\$2.75) tax levy provided for in Section 4 (B) on real estate shall be due and payable to the city collector without discount on or before May 15, 1949, but may be paid in two equal installments, the first to be paid not later than May 15, 1949 and the other installments not later than November 15, 1949, but if the first installment of said real estate tax is not paid on or before May 15, 1949 the amount of said first installment shall be delinquent as of that date, and if the second installment is not paid on or before November 15, 1949 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, 1949 and on the second one-half installment a penalty of five (5) per cent if not paid on or before November 15, 1949 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, 1950 until paid.

The capitation tax provided for in Section 4 (A) and the tax on tangible personal property provided for in Section 4 (C) shall be due and payable on or before November 15, 1949 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, 1949 and in addition thereto interest at six (6) per cent shall be due on said tax and penalty from January 1, 1950 until paid.

At the end of the calendar year, to-wit: December 31, 1949 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, 1950 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 6. 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.

WILLIAM T. WILKINS,
Mayor

December 30, 1948