

Ordinance No. 632

AN ORDINANCE to amend and reordain Section 7, Chapter VII of the Code of the City of Alexandria, Virginia enacted as a whole July 2, 1940 and made effective August 5, 1940, as said Chapter VII is amended by Ordinance No. 521 adopted January 31, 1948 which said Chapter VII, as amended, relates to annual city license taxes, regulations and penalties, and which said section relates to time of payment and penalties.

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

1. That Section 7, Chapter VII of the Code of the City of Alexandria, Virginia enacted as a whole July 2, 1940 and made effective August 5, 1940, as said Chapter VII is amended by Ordinance No. 521 adopted January 31, 1948, be and the same hereby is amended and reordained to read as follows:

Sec. 7. When payable; penalties.

All license taxes imposed by this chapter, except as herein otherwise provided, shall become due and payable on or before the 31st day of January of each license year.

The license taxes on motor vehicles and motorcycles covered by Article IV of this chapter shall be due and payable not later than April 15th, of each license tax year and not earlier than March 15th, and shall be good until the 15th of April the following year.

In all cases where the person shall begin the business, profession, trade or occupation upon which a license tax is imposed under the provisions of this chapter at any time after January 1st of the license tax year, such license tax shall become due and payable at the time when such person shall commence business.

In all cases where a license tax is based in whole or in part upon gross receipts, and the tax on said gross receipts is equal to or exceeds the sum of \$100.00, exclusive of any and all other types of tax, the tax may be paid in four equal installments during the license year, the first payment to be made on or before January 31, the second on or before May 1, the third on or before August 1, and the fourth on or before November 1. There is hereby imposed a handling charge of \$0.50 (50 cents) on each payment made in installments.

Nothing herein shall relieve any person from the liability for the license tax for the entire license tax year including any unpaid installment, even though the business, occupation, profession, service, trade, etc., be abandoned or closed for any reason at any time during the license tax year.

There shall be a penalty of ten (10) per cent added to all license taxes imposed under the provisions of this chapter that are delinquent and unpaid on the due dates thereof.

2. That this ordinance shall be published in the Alexandria Gazette and it shall become effective the day after its publication. The clerk of the council shall note the time of publication upon the minutes of this meeting.

Franklin P. Backus
Mayor

Adopted February 14, 1950
Published March 2, 1950