

Ordinance No. 661

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, and Ordinance No. 632 adopted February 14, 1950 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.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

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, and Ordinance No. 632 adopted February 14, 1950, 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. Upon default being made in the payment of any installment when it becomes due, the entire tax for the current tax year shall immediately become due and payable. 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 not later than two days following its introduction together with a notice containing the time and place for a public hearing. The clerk of the council shall note the date of introduction and first reading, the date of publication, the date of the public hearing, and the date of the second reading and final passage in the minutes of the meeting. This ordinance shall become effective January 1, 1951.

FRANKLIN P. BACKUS,
Mayor.

Published - November 23, 1950

Adopted - December 26, 1950