

# Ordinance No. 665

AN ORDINANCE making provision for the support of the government of the City of Alexandria, Virginia, for 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 1951; and making provision for the imposing and collecting of taxes on persons and property, real and personal within the City for the calendar year 1951 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.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

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 1951 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 ..... 3,049,468.80
2. For defraying the general expenses of the public schools, the sum of ..... 1,212,515.16

- (B) For the payment of the public debt of the corporation and the interest thereon, the sum of ..... 569,338.04

**GRAND TOTAL** ..... **4,831,322.00**

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 1951 shall be as follows:

City Council	15,900.00
City Manager	21,900.00
Department of Finance	26,650.00
Purchasing Department	8,050.00
Commissioner of Revenue	34,458.66
City Treasurer	9,866.66
City Collector	23,980.00
Commonwealth Attorney	5,300.00
Real Estate Tax Assessor	13,430.00
Debt Service	569,338.04
City Attorney	17,275.50
City Planning Department	12,100.00
Department of Public Works	60,155.00
City Garage and Repair Shop	74,405.00
Construction	232,000.00
Maintenance Sewers and Storm Drains	37,402.50
Street Maintenance	109,215.00
Street Openings	33,800.00
Miscellaneous Maintenance	46,092.50
Street Cleaning	65,350.00
Sanitation Department	180,350.00
Smoke Control Inspector	5,250.00
Plumbing Inspector	11,110.00
Building Inspector	27,870.00
License Inspector	4,550.00
Weights and Measures	3,275.00

Electrical Inspector .....	10,110.00
Street Lighting .....	40,000.00
Public Buildings and Grounds .....	26,098.50
Fire Department .....	222,495.00
Rescue Squad .....	24,690.00
Bureau of Fire Prevention .....	19,512.50
Police Department .....	336,459.27
Traffic Control Department .....	52,236.00
City Sergeant .....	29,817.33
Corporation and Circuit Courts .....	24,221.80
Civil and Police Court .....	26,920.00
Juvenile and Domestic Relations Court .....	32,539.00
Health Department .....	119,071.00
Dog Pound .....	8,750.00
Dental Clinic .....	10,528.00
Alcoholic Clinic .....	2,510.00
Alexandria Mental Hygiene Clinic .....	3,000.00
Department of Public Welfare .....	304,306.00
Alexandria District Home .....	6,130.00
Contributions and Charities .....	3,300.00
Registrations and Elections .....	10,357.00
Recreation Department .....	101,437.00
Library .....	36,684.00
Alexandria Public Schools—operation only .....	1,212,515.16
Miscellaneous Administration .....	518,560.58
<b>TOTAL .....</b>	<b>4,831,322.00</b>

Section 3. That it is further ordered that the tax on persons and real estate and tangible personal property within the City of Alexandria for the calendar year 1951 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 1951 a tax of two dollars and sixty cents (\$2.60) 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 1951 a tax of three dollars (\$3.00) on every 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, 1951 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 4. That the payment of two dollars and sixty cents (\$2.60) tax levy provided for in Section 3 (B) on real estate shall be due and payable to the city collector without discount on or before May 15, 1951, but may be paid in two equal installments, the first to be paid not later

than May 15, 1951 and the other installments not later than November 15, 1951, but if the first installment of said real estate tax is not paid on or before May 15, 1951 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, 1951 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, 1951 and on the second one-half installment a penalty of five (5) per cent if not paid on or before November 15, 1951 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, 1952 until paid.

The capitation tax provided for in Section 3 (A) and the tax on tangible personal property provided for in Section 3 (C) shall be due and payable on or before November 15, 1951 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, 1951 and in addition thereto interest at six (6) per cent shall be due on said tax and penalty from January 1, 1952 until paid.

At the end of the calendar year, to-wit: December 31, 1951 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, 1952 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 5. 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 the first day of January, 1951.

Franklin P. Backus  
Mayor

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