

# Ordinance No. 994

**AN ORDINANCE to amend Chapter 30 of The Code of the City of Alexandria, Virginia, 1953, as amended, by adding a new article thereto numbered Article IV, which Chapter 30 relates to TAXATION, and which new Article IV relates to CITY RECORDATION TAX.**

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Chapter 30 of The Code of the City of Alexandria, Virginia, 1953, as amended, be and the same hereby is amended by adding a new Article thereto numbered IV to read as follows:

## ARTICLE IV CITY RECORDATION TAX

### SEC. 30-25 IMPOSITION OF TAX

There is imposed on each taxable instrument upon its first recordation in this City a tax in an amount equal to one-third of the amount of the State recordation tax collectable for the State of Virginia on such instruments. This tax is by virtue of and subject to the terms of Section 58-65.1 of the Code of Virginia, 1950, as amended.

### SEC. 30-26 COLLECTION AND DISPOSITION OF FUNDS

The tax imposed by this article shall be collected by the Clerk of the Corporation Court of the City of Alexandria, and shall be paid into the City treasury without deduction on account of any compensation due said clerk. The said payment shall be made once each month and shall be accompanied by a report of all monies collected in the enforcement of this article.

### SEC. 30-27 PAYMENT PREREQUISITE TO RECORDATION

Except as provided in this article, no deed or other instrument shall be admitted to record without the payment of the tax hereby imposed.

### SEC. 30-28 EXCEPTIONS

When an instrument, subject to this tax, conveys, covers, or relates to property located in this City and also to property located in another city or in a county, or in other cities or counties, the tax imposed under the authority of this article shall be computed only with respect to property located in this City; and no tax shall be imposed under this article in a case in which the State recordation tax is Fifty Cents (50c) specifically.

### SEC. 30-29 COMPENSATION FOR COLLECTION

The Clerk shall be entitled to compensation equal to five percentum (5%) on all monies collected for the City pursuant to this article, provided the aggregate amount collected does not exceed for one year's collection reported the sum of Thirty Thousand Dollars (\$30,000.00); should the amount collected exceed Thirty Thousand Dollars (\$30,000.00), then the clerk shall be entitled to compensation equal to three percentum (3%) on the amount collected in excess of Thirty Thousand Dollars (\$30,000.00).

Section 2. That this ordinance shall be published in a newspaper of general circulation in the City not later than five 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 July 1, 1958.

Final Passage: June 24, 1958

Leroy S. Bendheim  
Mayor