

1 Introduction and first reading: 02/26/2013
2 Public hearing: 04/13/2013
3 Second reading and enactment: 05/06/2013
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5 INFORMATION ON PROPOSED ORDINANCE
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7 Title
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9 AN ORDINANCE to amend and reordain Section 3-2-181 (LEVIED; AMOUNT),
10 Section 3-2-188 (CLASSIFICATION AND TAXATION OF CERTAIN
11 COMMERCIAL AND INDUSTRIAL PROPERTY), and Section 3-2-189 (TIER
12 1 POTOMAC YARD METRORAIL STATION SPECIAL ASSESSMENT
13 DISTRICT TAX) of Division 1, (REAL ESTATE), and Section 3-2-221
14 (LEVIED ON TANGIBLE PERSONAL PROPERTY OTHER THAN MOBILE
15 HOMES, AUTOMOBILES, TRUCKS, ANTIQUE MOTOR VEHICLES,
16 TAXICABS, MOTOR VEHICLES WITH SPECIALLY DESIGNED
17 EQUIPMENT FOR USE BY THE HANDICAPPED, MOTORCYCLES,
18 CAMPERS AND OTHER RECREATIONAL VEHICLES, BOATS AND
19 TRAILERS; AMOUNT), Section 3-2-222 (LEVIED ON MACHINERY AND
20 TOOLS USED IN MINING OR MANUFACTURING BUSINESS; AMOUNT),
21 Section 3-2-223 (LEVIED ON MOBILE HOMES; AMOUNT), Section 3-2-224
22 (LEVIED ON AUTOMOBILES, TRUCKS, TRAILERS, SEMI-TRAILERS
23 ANTIQUE MOTOR VEHICLES, TAXICABS, MOTORCYCLES, CAMPERS
24 AND OTHER RECREATIONAL VEHICLES, BOATS AND TRAILERS;
25 AMOUNT) of Division 3 (TANGIBLE PERSONAL PROPERTY AND
26 MACHINERY AND TOOLS), all of Article M (LEVY AND COLLECTION OF
27 PROPERTY TAXES), Chapter 2 (TAXATION), Title 3 (FINANCE,
28 TAXATION AND PROCUREMENT) of The Code of the City of Alexandria,
29 Virginia, 1981, as amended.
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31 Summary
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33 The proposed ordinance sets the city's calendar year 2013 general tax rates for (1)
34 real property; (2) personal property; (3) machinery and tools; (4) for the additional
35 real property taxes assessed on commercial and industrial property; and (5) real
36 property located in the special services tax district located in the Tier I Potomac
37 Yard Metrorail Station Special Services District.
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39 0.3% of estimated calendar year 2013 real estate tax revenue continues to be set
40 aside for the Open Space Trust Fund Account to cover debt service on Open
41 Space Trust Fund supported bonds. 0.6 cents of the calendar year 2013 real estate
42 tax rate continues to be set aside for affordable housing. 0.5 cents of the calendar
43 year 2013 real estate tax rate continues to be set aside for the Storm Water Trust
44 Fund. It is assumed in the proposed amount is the continued reservation of 2.2
45 cents of the real property tax rate for transportation projects.
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The ordinance sets the calendar year 2013 real property tax rate at \$_____ on each \$100 of assessed value.

The special services district tax for real property located in the Tier I Potomac Yard Metrorail Station Special Services District remains unchanged from calendar year 2012.

The ordinance for calendar year 2013, will not levy an additional real property tax on all commercial and industrial property in the City (i.e. tax rate will be \$0 per \$100 of assessed value).

The ordinance sets the rate for automobiles, trucks, trailers, semi-trailers, antique motor vehicles, which may be used for general transportation purposes, at \$5.00 on every \$100 of assessed value

Other personal property and machinery and tools tax rates are unchanged from calendar year 2012.

Sponsor

Staff

Laura Triggs, Chief Financial Officer
Nelsie Smith, Budget Director
Christina Zechman Brown, Assistant City Attorney

Authority

Article X, § 4, Virginia Constitution
§§ 2.02(a)(1), 6.15 Alexandria City Charter
§ 15.2-2400 et seq., Code of Virginia
§ 58.1-3221.3, Code of Virginia

Estimated Costs of Implementation

None.

Attachments in Addition to Proposed Ordinance and its Attachments (if any)

None.