

1	Introduction and first reading:	03/14/2023
2	Public hearing:	04/25/2023
3	Second reading and enactment:	05/3/2023

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INFORMATION ON PROPOSED ORDINANCE

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 REAL PROPERTY), and Section 3-2-189  
12 (TIER I 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 2023 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 real property; and (5)  
36 real property located in the special services tax district located in the Tier I  
37 Potomac Yard Metrorail Station Special Services District.

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39 1.0 cents of the calendar year 2023 real estate tax rate continues to be set aside for  
40 affordable housing. It is assumed that in the proposed amount is the continued  
41 reservation of 2.2 cents of the calendar year 2023 real estate tax rate for  
42 transportation projects.

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44 The ordinance sets the calendar year 2023 real property tax rate at \$\_\_\_\_\_ on  
45 each \$100 of assessed value.

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1 The ordinance sets the calendar year 2023 vehicle personal property taxes tax rate  
2 at \$\_\_\_\_\_ on each \$100 of assessed value.

3  
4 The ordinance sets the calendar year 2023 tangible business personal property tax  
5 rate at \$\_\_\_\_\_ on each \$100 of assessed value.

6  
7 The ordinance sets the calendar year 2023 machinery and tools tax rate at  
8 \$\_\_\_\_\_ on each \$100 of assessed value.

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10 The special services district tax for real property located in the Tier I Potomac  
11 Yard Metrorail Station Special Services District remains unchanged from  
12 calendar year 2022.

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15 Sponsor  
16 Kendel Taylor, Director, Finance Department

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18 Staff  
19  
20 Morgan Routt, Director, Office of Management & Budget  
21 Sarah E. McElveen, Assistant City Attorney

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23 Authority  
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25 Article X, § 4, Virginia Constitution  
26 §§ 2.02(a)(1), 6.15 Alexandria City Charter  
27 § 15.2-2400 et seq., Code of Virginia  
28 § 58.1-3221.3, Code of Virginia

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30 Estimated Costs of Implementation

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32 None.

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

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36 None.