

1 Introduction and first reading: 02/26/2013  
2 Public hearing: 04/13/2013  
3 Second reading and enactment: 05/06/2013  
4

5 INFORMATION ON PROPOSED ORDINANCE  
6

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.  
38

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.  
46

1  
2 The ordinance sets the calendar year 2013 real property tax rate at \$\_\_\_\_\_ on  
3 each \$100 of assessed value.  
4

5 The special services district tax for real property located in the Tier I Potomac  
6 Yard Metrorail Station Special Services District remains unchanged from  
7 calendar year 2012.  
8

9 The ordinance for calendar year 2013, will not levy an additional real property tax  
10 on all commercial and industrial property in the City (i.e. tax rate will be \$0 per  
11 \$100 of assessed value).  
12

13 The ordinance sets the rate for automobiles, trucks, trailers, semi-trailers, antique  
14 motor vehicles, which may be used for general transportation purposes, at \$5.00  
15 on every \$100 of assessed value  
16

17 Other personal property and machinery and tools tax rates are unchanged from  
18 calendar year 2012.  
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20 Sponsor  
21  
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23 Staff  
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25 Laura Triggs, Chief Financial Officer  
26 Nelsie Smith, Budget Director  
27 Christina Zechman Brown, Assistant City Attorney  
28

29 Authority  
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31 Article X, § 4, Virginia Constitution  
32 §§ 2.02(a)(1), 6.15 Alexandria City Charter  
33 § 15.2-2400 et seq., Code of Virginia  
34 § 58.1-3221.3, Code of Virginia  
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36 Estimated Costs of Implementation  
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38 None.  
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40 Attachments in Addition to Proposed Ordinance and its Attachments (if any)  
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42 None.