

City of Alexandria
Meeting Minutes
Wednesday, May 1, 2024, 6:00 PM
City Council Special Meeting – Budget Adoption

Present: Mayor Justin M. Wilson, Vice Mayor Amy B. Jackson, Members of Council Canek Aguirre, Sarah R. Bagley, John Taylor Chapman, Alyia Gaskins, and R. Kirk McPike.

Absent: None.

Also Present: Mr. Parajon, City Manager; Ms. Cordell Ivery, City Attorney; Mr. Routt, Director, Office of Management and Budget (OMB); Ms. Hamm, Assistant Director, OMB; Ms. Taylor, Director, Finance; Ms. Pledger, Chief Information Officer/Information Technology Services (ITS); Mr. Wicks, OMB; Mr. Parks, Clerk of Circuit Court; Mr. Fields, Director, Code Administration; Ms. Teate, Office of Communications and Community Engagement (OCCE); Ms. Garvey, Director, Department of Community and Human Services (DCHS); Mr. Gonsalves, Assistant City Manager; Mr. McPike, Director, General Services; Mr. Lanier, Assistant City Attorney; Ms. Roberts, Deputy City Attorney; Mr. Spengler, Director, Recreation, Parks, and Cultural Activities (RPCA); Mr. Mackey, Court Services, Ms. Baker, Deputy City Manager; Mr. Lambert, Deputy City Manager; Ms. J. Taylor, OMB; Ms. McGrane, OMB; Ms. Barbour, OMB; Ms. Lee, OMB; Ms. Cisse, OMB; Ms. Teckneci, OMB; Mr. Smith, OMB; Mr. Dalluge, OMB; Mr. Smith, ITS; Ms. Demeke, ITS, and Police Lt. Lion.

Recorded by: Gloria Sitton, City Clerk and Clerk of Council.

I. OPENING

1. Calling the Roll

Mayor Wilson called the meeting to order and the City Clerk called the roll. All members of Council were present.

II. Reports and Recommendations of the City Manager for Discussion

2. Consideration of the Proposed Annual Operating Budget for FY 2025 (including Schools) and the Proposed Capital Improvement Program for FY 2025 to FY 2034 (including Schools CIP) and Adoption of a Resolution. [ROLL-CALL VOTE]

(A copy of the City Manager's memorandum is on file in the Office of the City Clerk and Clerk of Council, marked Item No. 2; 05/01/24, and is incorporated as part of this record of reference.)

WHEREUPON, upon motion by Councilwoman Gaskins, seconded by Councilman

Chapman and carried unanimously by roll-call vote, City Council adopted the budget resolution which includes an annual General Fund operating budget for FY 2025 of \$926,395,792; and the FY 2025 to FY 2034 Capital Improvement Program of \$2,401,545,625 in total; including \$493,728,519 in total for FY 2025. The vote was as follows: In favor, Mayor Wilson, Vice Mayor Jackson, Councilman Aguirre, Councilmember Bagley, Councilman Chapman, Councilwoman Gaskins and Councilman McPike; Opposed, none.

The resolution reads as follows:

RESOLUTION NO. 3219

WHEREAS, the City Manager submitted the proposed Fiscal Year 2025 budget to the City Council on February 27, 2024 for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was advertised in a newspaper of general circulation on February 29, 2024; and

WHEREAS, two public hearings were held March 11 and March 16, 2024, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, City Council amended the budget in the Preliminary Add/Delete Work Session on April 24, 2024; and

WHEREAS, the budget as amended by City Council remains balanced with projected revenues and expenditures for Fiscal Year 2025 of \$926,395,972; and

WHEREAS, the budget as amended by City Council includes revenues generated by a real estate tax rate change, a Stormwater Utility Fee change, Fire Ambulance Billing Fee changes, Historic Alexandria Special Event Fee changes, Code Fee changes, Personal Property Late Fee changes (Finance), and RPCA fee changes to be considered for final adoption along with the adoption of the budget on May 1, 2024;

NOW, THEREFORE, BE IT RESOLVED by the City Council of Alexandria, Virginia that:

1. The General Fund operating budget is \$926,395,792 as submitted, amended, and summarized below. It is hereby approved and adopted as the budget of the City of Alexandria for Fiscal Year 2025 (July 1, 2024 to June 30, 2025).
 - a. Accountable, Effective and Well-Managed Government: \$85,209,351
 - b. Healthy and Thriving Residents: \$110,400,105
 - c. Livable, Green and Prospering City: \$129,213,498
 - d. Safe, Secure and Just Community: \$202,791,376
 - e. Alexandria City Public Schools: \$273,034,300
 - f. Debt Service / Cash Capital: \$125,747,162

2. That the 10-year Capital Improvement Plan for Fiscal Year 2025 to 2034 is
\$2,401,545,625

3. That this resolution shall become effective upon its adoption by the City Council.

III. ORDINANCES

3. Final Passage of an Ordinance on the Proposed Real and Personal Property Tax Rates and Proposed Effective Tax Rate Increase for Calendar Year 2024 (Fiscal Year 2025).
[ROLL-CALL VOTE]

(A copy of the City Manager's memorandum is on file in the Office of the City Clerk and Clerk of Council, marked Item No. 3; 05/01/24, and is incorporated as part of this record by reference.

A copy of the informal memorandum explaining the ordinance is on file in the Office of the City Clerk and Clerk of Council, marked Item No. 3; 05/01/24, and is incorporated as part of this record by reference.

A copy of the ordinance referred to in the above item, of which each member of Council received a copy not less than 24 hours before said introduction, is on file in the Office of the City Clerk and Clerk of Council, marked Item No. 3; 05/01/24, and is incorporated as part of this record by reference.)

WHEREUPON, upon motion by Councilman Aguirre, seconded by Vice Mayor Jackson and carried unanimously by roll-call vote, City Council adopted an ordinance to set the City's calendar year 2024 blended real property tax rate at \$1.135 of each \$100 of assessed values. This rate increases from calendar year 2023. The calendar year 2024 real property tax rate contains the following:

*The sum of \$0.022 on each \$100 as assessed value of the one dollar and thirteen and one half cents real property tax rate will be collected and reserved for the Transportation Improvement Fund.

*The sum of \$0.01 on each \$100 of assessed value of the one dollar and thirteen and one half cents real property tax rate will be dedicated for affordable housing purposes beginning on July 1, 2024.

*The total blended real property tax rate for the City in calendar year 2024 will be one dollar and thirteen and one half cents (\$1.135)

The calendar year 2024 personal property tax rates contain the following:

* The sum of \$5.33 on each \$100 of assessed value of vehicle personal property. This rate remains unchanged from calendar year 2023.

*The sum of \$4.75 on each \$100 of assessed value of tangible business personal property. This rate remains unchanged from calendar year 2023.

*The sum of \$4.50 on each \$100 of assessed value of machinery and tools personal property. This rate remains unchanged from calendar year 2023.

The vote was as follows: In favor, Mayor Wilson, Vice Mayor Jackson, Councilman Aguirre, Councilmember Bagley, Councilman Chapman, Councilwoman Gaskins, and Councilman McPike; Opposed, none.

The ordinance reads as follows:

ORDINANCE NO. 5532

AN ORDINANCE to amend and reordain Section 3-2-181 (LEVIED; AMOUNT), Section 3-2-188 (CLASSIFICATION AND TAXATION OF CERTAIN COMMERCIAL AND INDUSTRIAL REAL PROPERTY), and Section 3-2-189 (TIER I POTOMAC YARD METRORAIL STATION SPECIAL SERVICES DISTRICT TAX) of Division 1, (REAL ESTATE), and Section 3-2-221 (LEVIED ON TANGIBLE PERSONAL PROPERTY OTHER THAN MOBILE HOMES, AUTOMOBILES, TRUCKS, ANTIQUE MOTOR VEHICLES, TAXICABS, MOTOR VEHICLES WITH SPECIALLY DESIGNED EQUIPMENT FOR USE BY THE HANDICAPPED, MOTORCYCLES, CAMPERS AND OTHER RECREATIONAL VEHICLES, BOATS AND TRAILERS; AMOUNT), Section 3-2-222 (LEVIED ON MACHINERY AND TOOLS USED IN MINING OR MANUFACTURING BUSINESS; AMOUNT), Section 3-2-223 (LEVIED ON MOBILE HOMES; AMOUNT), Section 3-2-224 (LEVIED ON AUTOMOBILES, TRUCKS, TRAILERS, SEMI-TRAILERS, ANTIQUE MOTOR VEHICLES, TAXICABS, MOTORCYCLES, CAMPERS AND OTHER RECREATIONAL VEHICLES, BOATS AND TRAILERS; AMOUNT) of Division 3 (TANGIBLE PERSONAL PROPERTY AND MACHINERY AND TOOLS), all of Article M (LEVY AND COLLECTION OF PROPERTY TAXES), Chapter 2 (TAXATION), Title 3 (FINANCE, TAXATION AND PROCUREMENT) of The Code of the City of Alexandria, Virginia, 1981, as amended.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 3-2-181 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended as follows:

Sec. 3-2-181 Levied; amount.

There shall be levied and collected for the calendar year 2024 on all real estate located within the territorial boundaries of the city and subject to taxation for city purposes under the constitution and laws of this state and city, a tax of \$1.135 on each \$100 of the assessed value of all taxable real property, to include residential property and commercial property value, 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.

Section 2. That Sec. 3-2-188 of The Code of the City of Alexandria, 1981 as amended, be, and the same hereby is, amended as follows:

Sec. 3-2-188 Classification and taxation of certain commercial and industrial real property.

(a) Pursuant to the authority granted by Section 58.1-3221.3 of the Code of Virginia (1950), as amended, all commercial and industrial real property in the City of Alexandria classified by the General Assembly as a separate class of real property for local taxation shall be designated, assessed and taxed as a separate class of real property. Such separate class of real property shall not include any residential uses excluded by Section 58.1-3221.3 of the Code of Virginia.

(b) In addition to all other taxes and fees permitted by law, the class of real property designated in this section may, and if imposed by ordinance shall, be subject to a real property tax, in addition to that imposed by City Code Section 3-2-181 and any other applicable law, at the rate established by the City Council of the City of Alexandria not to exceed the rate authorized by the Code of Virginia.

(c) All revenues generated from the real property tax imposed by this Section 3-2-188 shall be used exclusively for transportation-related projects and services that benefit the City of Alexandria.

(d) The real property tax imposed by this Section 3-2-188 shall be levied, administered, enforced and collected in the same manner as set forth in Subtitle III of Title 58.1 of the Code of Virginia and Chapter 2 of this Title for the levy, administration, enforcement and collection of local taxes.

(e) The director of the division of real estate assessments shall separately assess and set forth upon the City of Alexandria's land book the fair market value of that property that is designated as a separate class of real property in accordance with the provisions of this section.

(f) There shall be levied and collected for the calendar year 2024 on all real estate located within the territorial boundaries of the city and subject to taxation pursuant to this section, a tax of \$0.00 on each \$100 of the assessed value thereof, for the purposes set forth in subsection (c) above.

Section 3. That Section 3-2-189 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended as follows:

Sec. 3-2-189 Tier I Potomac Yard Metrorail Station Special Services District Tax.

(a) Pursuant to the authority granted by Section 15.2-2400, et seq. of the Code of Virginia (1950), as amended, all real property located in the Tier I Potomac Yard Metrorail Station Special Services District, established pursuant to Ordinance Number 4693, classified by the city council as a separate class of real property for local taxation shall be designated, assessed and taxed as a separate class of real property.

(b) In addition to all other taxes and fees permitted by law, the class of real property designated in this section may, and if imposed by ordinance shall, be subject to a real property tax, in addition to that imposed by city code section 3-2-181 and any other applicable law, at the rate established by the city council of the City of Alexandria.

(c) As detailed in Ordinance Number 4693, all revenues generated from the real property tax imposed by this Section 3-2-189 shall be used exclusively for the purpose of providing facilities and services related to the construction of the Potomac Yard Metro Station in the City of Alexandria and the construction of a pedestrian bridge from Potomac Greens to Potomac Yard.

(d) The real property tax imposed by this section 3-2-189 shall be levied, administered, enforced and collected in the same manner as set forth in Subtitle III of Title 58.1 of the Code of Virginia and chapter 2 of this title for the levy, administration, enforcement and collection of local taxes.

(e) The director of the division of real estate assessments shall separately assess and set forth upon the City of Alexandria's land book the fair market value of that property that is designated as a separate class of real property in accordance with the provisions of this section.

(f) There shall be levied and collected for the calendar year 2024 on all real estate located within the territorial boundaries of the city and subject to taxation pursuant to this section, a tax of \$0.20 on each \$100 of the assessed value thereof, for the purposes set forth in subsection (c) above.

Section 4. That Section 3-2-221 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended as follows:

Sec. 3-2-221 Levied on tangible personal property other than mobile homes, automobiles, trucks, antique motor vehicles, taxicabs, motor vehicles with specially designed equipment for use by the handicapped, motorcycles, campers and other recreational vehicles, boats and boat trailers; amount.

There shall be levied and collected for the calendar year 2024 on all tangible personal property, other than mobile homes, automobiles, trucks, antique motor vehicles, taxicabs, motor vehicles with specially designed equipment for use by the handicapped, motorcycles, campers and other recreational vehicles, boats and trailers, owned or held by residents or citizens of the city or located within the territorial boundaries of the city or otherwise having a situs within the city and subject to taxation for city purposes under the constitution and laws of this state and city, a tax of \$4.75 on every \$100 of assessed value thereof, 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.

Section 5. That Section 3-2-222 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended as follows:

Sec. 3-2-222 Levied on machinery and tools used in mining or manufacturing business; amount.

There shall be levied and collected for the calendar year 2024 on all machinery and tools used in a mining or manufacturing business taxable on capital and subject to taxation for city purposes under the constitution and laws of this state and city, a tax of \$4.50 on each

\$100 of assessed value thereof, 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.

Section 6. That Section 3-2-223 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended as follows:

Sec. 3-2-223 Levied on mobile homes; amount.

There shall be levied and collected for the calendar year 2024 on all vehicles without motor power, used or designed to be used as mobile homes as defined in section 46.2-100 of the Code of Virginia, owned or held by residents or citizens of the city or located within the territorial boundaries of the city or otherwise having a situs within the city and subject to taxation for city purposes under the constitution and laws of this state and city, a tax of \$1.135 on each \$100 of assessed value thereof, 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.

Section 7. That Section 3-2-224 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended as follows:

Sec. 3-2-224 Levied on automobiles, trucks, trailers, semi-trailers, antique motor vehicles, taxicabs, motorcycles, campers and other recreational vehicles, boats and trailers; amount.

(a) Except as provided in subsections (b), (c) and (d), there shall be levied and collected for the calendar year 2024 on all automobiles, trucks, trailers, semi-trailers, antique motor vehicles (as defined in Section 46.2-100 of the Code of Virginia, 1950, as amended, which may be used for general transportation purposes as provided in subsection C of Section 46.2-730 of the Code of Virginia, 1950, as amended), taxicabs, motorcycles, campers and other recreational vehicles, boats and boat trailers owned or held by residents or citizens of the city or located within the territorial boundaries of the city or otherwise having a situs for taxation in the city, a tax of \$5.33 on every \$100 of assessed value thereof, 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.

(b) There shall be levied on and collected for the calendar year 2024 on all automobiles, trucks, trailers and semi-trailers with a gross vehicle weight of 10,000 pounds or more which are used to transport property for hire by a motor carrier engaged in interstate commerce, and are owned or held by residents or citizens of the city, are located within the territorial boundaries of the city or otherwise have a situs for taxation in the city, a tax of \$4.50 on every \$100 of assessed value thereof, 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.

(c) There shall be levied on and collected for the calendar year 2024 on all automobiles and trucks which are equipped with specially designed equipment for use by the handicapped and are owned or held by residents or citizens of the city, are located within the territorial boundaries of the city or otherwise have a situs for taxation in the city, a tax of \$5.33 on every \$100 of assessed value thereof, 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.

(d) There shall be levied on and collected for the calendar year 2024 on all privately owned pleasure boats and watercraft, which are used for recreational purposes only, and are owned or held by residents or citizens of the city, or are located within the territorial boundaries of the city or otherwise have a situs for taxation in the city, a tax of \$0.01 on every \$100 of assessed value thereof, 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.

(e) The city adopts Personal Property Tax Relief as authorized by the current state budget, which allows for provision of a specific dollar amount to be offset against the total taxes that would otherwise be due but for the Personal Property Tax Relief Act of 1998, Section 58.1-3523 et seq. of the Code of Virginia, as amended, and the reporting of such specific dollar relief on the tax bill.

(i) The city shall, following adoption of the annual budget adopted pursuant to Chapter 25 of Title 15.2 of the Code of Virginia and Sections 6.01 through 6.15 of the City Charter, set the rates of tax relief under this subsection at such a level that it is anticipated fully to exhaust relief funds under the Personal Property Tax Relief Act of 1998, Section 58.1-3523 et seq. of the Code of Virginia, as amended, provided to the city by the Commonwealth and pursuant to the Virginia Budget Bill, Reimbursement to Localities for Personal Property Tax Relief (item 74601) under the Secretary of Finance.

(ii) Personal property tax bills shall set forth on their face the specific dollar amount of relief under this subsection credited with respect to each qualifying vehicle, together with an explanation of the general manner in which such relief is allocated.

(iii) Allocation of relief under this subsection shall be provided in accordance with the general provisions of this section, as implemented by resolution relating to relief under this subsection.

(iv) Relief under this subsection shall be allocated in such a manner as to eliminate personal property taxation of each qualifying vehicle with an assessed value of \$5,000 or less.

(v) Relief under this subsection with respect to qualifying vehicles with assessed values of more than \$5,000 shall be provided at rates, annually fixed by resolution, that achieve to the extent feasible the following general relationship, such that of the Personal Property Tax Relief funds from the Commonwealth remaining after application to qualifying vehicles valued at \$5,000 or less are applied as follows:

(A) Approximately 76% of State funds are allocated to the first \$20,000 of value for vehicles assessed at \$5,001 - \$20,000;

(B) Approximately 13% of State funds are allocated to the first \$20,000 of value for vehicles assessed at \$20,001 - \$25,000; and

(C) Approximately 11% of State funds are allocated to the first \$20,000 of value for vehicles assessed over \$25,000.

Section 8. That Article M as amended pursuant to Sections 1 through 7 of this ordinance, be, and the same hereby is, reordained as part of the City of Alexandria City Code.

Section 9. That this ordinance shall become effective January 1, 2024, nunc pro tunc.

4. Final Passage of an Ordinance to Increase the Late Payment Penalty on Personal Property Taxes from 10% if Paid No More Than 30 Days Late, up to 25% if Paid More than 30 days Past the Due Date. [ROLL-CALL VOTE]

(A copy of the City Manager's memorandum is on file in the Office of the City Clerk and Clerk of Council, marked Item No. 4; 05/01/24, and is incorporated as part of this record by reference.

A copy of the informal memorandum explaining the ordinance is on file in the Office of the City Clerk and Clerk of Council, marked Item No. 4; 05/01/04, and is incorporated as part of this record by reference.

A copy of the ordinance referred to in the above item, of which each member of Council received a copy not less than 24 hours before said introduction, is on file in the Office of the City Clerk and Clerk of Council, marked Item No. 4; 05/01/04, and is incorporated as part of this record by reference.)

WHEREUPON, upon motion by Vice Mayor Jackson, seconded by Councilman Chapman and carried unanimously, City Council adopted an ordinance to increase the late payment penalty for Personal Property Taxes paid after the due date from a flat rate of 10%, to a rate of 10% if paid within 30 days after the due date, and 25% if paid more than 30 days after the due date. The vote was as follows: In favor, Mayor Wilson, Vice Mayor Jackson, Councilman Aguirre, Councilmember Bagley, Councilman Chapman, Councilwoman Gaskins, and Councilman McPike; Opposed, none.

The ordinance reads as follows:

ORDINANCE NO. 5533

AN ORDINANCE to amend and reordain Section 3-2-230 (WHEN TAXES DUE, DELINQUENT TAXES; PENALTY) of Division 3 (TANGIBLE PERSONAL PROPERTY AND MACHINERY AND TOOLS), of Article M (LEVY AND COLLECTION OF PROPERTY TAXES), Chapter 2 (TAXATION), Title 3 (FINANCE, TAXATION AND PROCUREMENT) of The Code of the City of Alexandria, Virginia, 1981, as amended.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 3-2-230 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended by deleting the text shown in strikethrough and adding the text shown in underline as follows:

Sec. 3-2-230 - When taxes due, delinquent taxes; penalty.

(a)The taxes levied on tangible personal property, on machinery and tools, and on mobile homes, motor vehicles, boats and trailers, except those which become subject to said tax after September 5, shall be due and payable to the director on or before October 5 of the

year for which they are levied 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 10 percent or \$10, whichever is greater if paid within 30 days after the due date, but said penalty shall increase to 25 percent or \$10, whichever is greater if said taxes so delinquent are paid more than 30 days past due; provided, however, that for tax year 2002 and subsequent tax years, the penalty for taxes levied on motor vehicles subject to the Personal Property Tax Relief Act of 1998 shall be calculated based solely on the portion of the taxes levied which the taxpayer is required to pay under such Act, and provided further that the penalty shall in no case exceed the amount of tax due from the taxpayer, and provided further that the entitlement to personal property tax relief for qualifying vehicles arising under the provisions of § 58.1-3524 of the Code of Virginia (1950), as it existed prior to the amendments made in Chapter 1 of the Acts of Assembly, 2004 Special Session I, for tax year 2005 and all prior tax years, shall expire on September 1, 2006, or such date as state funds for reimbursement of the state share of such bills have become unavailable, whichever earlier occurs, for any qualifying vehicle for which personal property tax, penalty, and interest remains due and owing as of September 1, 2006, for tax year 2005 and/or any prior tax years. In addition thereto, interest on the taxes and penalty due from the taxpayer shall commence on the first day following the day such taxes are due and shall continue until all such taxes and penalty are paid. Such interest shall accrue at the rate of 10 percent per annum for the first year such taxes and penalty remain unpaid and thereafter at the rate of five percent per annum. There shall also be due, in addition to all penalties and interest, fees for administrative costs, reasonable attorney's fees, collection agency's fees, Virginia Department of Taxation setoff debt collection fees, and/or Virginia Department of Motor Vehicles registration withholding fees incurred in the collection of such taxes, not to exceed the maximums permitted under §§ 46.2-752, 58.1-520.1, and 58.1-3958 of the Code of Virginia (1950), as amended.

(b) The taxes levied on motor vehicles, boats and trailers which become subject to taxation between September 6 and December 31 of any given year shall be due and payable not more than 30 days after they become so subject to taxation. These taxes shall be considered delinquent if not paid on or before the thirtieth day from the date any motor vehicle, boat or trailer becomes subject to taxation. To all taxes so delinquent, there shall be added and collected as a part thereof, a penalty of 10 percent or \$10, whichever is greater if paid within 30 days after the due date, but said penalty shall increase to 25 percent or \$10, whichever is greater if said taxes so delinquent are paid more than 30 days past due; provided, however, that for tax year 2002 and subsequent tax years, the penalty for taxes levied on motor vehicles subject to the Personal Property Tax Relief Act of 1998 shall be calculated based solely on the portion of the taxes levied which the taxpayer is required to pay under such Act, and provided further that the penalty shall in no case exceed the amount of tax due from the taxpayer, and provided further that the entitlement to personal property tax relief for qualifying vehicles arising under the provisions of § 58.1-3524 of the Code of Virginia (1950), as it existed prior to the amendments made in Chapter 1 of the Acts of Assembly, 2004 Special Session I, for tax year 2005 and all prior tax years, shall expire on September 1, 2006, or such date as state funds for reimbursement of the state share of such bills have become unavailable, whichever earlier occurs, for any qualifying vehicle for which personal property tax, penalty, and interest remains due and owing as of September 1, 2006, for tax year 2005 and/or any prior tax years. In addition thereto, interest on the taxes and penalty due from the taxpayer shall commence on the first day following the day such taxes are due and shall continue until all such taxes and penalty are paid. Such interest shall accrue at the rate of 10 percent per annum for the first year such taxes and penalty remain unpaid and thereafter at the rate of five percent per annum. There shall also be due, in addition to all penalties and

interest, fees for administrative costs, reasonable attorney's fees, collection agency's fees, Virginia Department of Taxation setoff debt collection fees, and/or Virginia Department of Motor Vehicles registration withholding fees incurred in the collection of such taxes, not to exceed the maximums permitted under §§ 46.2-752, 58.1-520.1, and 58.1-3958 of the Code of Virginia (1950), as amended.

(c) With respect to the expiration, set forth in (a) and (b) above, of the entitlement to personal property tax relief for qualifying vehicles arising under the provisions of § 58.1-3524 of the Code of Virginia (1950), as it existed prior to the amendments made in Chapter 1 of the Acts of Assembly, 2004 Special Session I, for any qualifying vehicle for which personal property tax, penalty, and interest remains due and owing as of September 1, 2006, or such date as state funds for reimbursement of the state share of such bills have become unavailable, whichever earlier occurs, for tax year 2005 and/or any prior tax years, there shall be due for each such qualifying vehicle a supplemental amount equal to the credit for any reimbursable amount to which such qualifying vehicle would have been entitled pursuant to the provisions of Virginia Code § 58.1-3524 as it existed prior to the amendments effected by Chapter 1 of the Acts of Assembly of 2004, Special Session I, plus penalty and interest thereon in the amounts provided for in this section. Penalty and interest with respect to bills issued pursuant to this subsection shall be computed on the entire amount of the tax owed. Interest shall be computed at the rates provided in this section from the original due date of the tax.

(d) There is hereby established an amnesty program for payment of delinquent taxes imposed under section 3-2-224 of this Code, for tax years 2004 and prior, the intent of which program being to improve voluntary compliance with the city's personal property tax ordinances and to increase and to accelerate collections of such taxes owed to the city, as follows: (1) The program shall be conducted during the period November 1, 2005, through December 31, 2005. (2) All penalties and interest assessed or assessable, as provided in this section, with respect to the tax imposed under section 3-2-224 of this Code, which are the result of nonpayment, underpayment, nonreporting or underreporting of tax liabilities, shall be waived upon receipt of the payment of the amount of taxes owed, except that no person currently under investigation or prosecution for filing a fraudulent return or failing to file a return with the intent to evade tax shall qualify to participate. (3) Any taxpayer who defaults upon any agreement to pay tax arising out of a grant of amnesty is subject to reinstatement of the penalty and interest forgiven and any such other penalties as may apply, as though the taxpayer retained the original outstanding balance at the close of the amnesty program. (Code 1963, Sec. 36-92; Ord. No. 2512, 9/13/80, Sec. 1; Ord. No. 2750, 5/16/81, Sec. 3; Ord. No. 2664, 3/13/82, Sec. 2; Ord. No. 2873, 11/12/83, Sec. 1; Ord. No. 2963, 11/12/83, Sec. 1; Ord. No. 2963, 9/15/84, Sec. 3; Ord. No. 3143, 6/14/86, Sec. 3; Ord. No. 3159, 11/18/86, Sec. 3; Ord. No. 4005, 6/13/98, Sec. 1; Ord. No. 4058, 6/12/99, Sec. 4; Ord. No. 4069, 9/18/99, Sec. 2; Ord. No. 4207, 6/16/01, Sec. 1; Ord. No. 4246, 4/13/02, Sec. 2; Ord. No. 4424, 10/15/05, Sec. 1; Ord. No. 4480, 5/12/07, Sec. 1)

Section 2. That Article M as amended pursuant to Section 1 of this ordinance, be, and the same hereby is, reordained as part of the City of Alexandria City Code.

Section 3. That this ordinance shall become effective for Tax Years 2024 and thereafter, as of January 1, 2024, nunc pro tunc.

5. Final Passage of an Ordinance to increase the Ambulance Service Charges by amending Article J (SERVICE CHARGES FOR CITY AMBULANCE AND HAZARDOUS

MATERIALS INCIDENT RESPONSE SERVICES) to Chapter 2 (TAXATION) of Title 3 (FINANCE, TAXATION AND PROCUREMENT). [ROLL-CALL VOTE]

(A copy of the City Manager's memorandum is on file in the Office of the City Clerk and Clerk of Council, marked Item No. 5; 05/01/04, and is incorporated as part of this record by reference.

A copy of the informal memorandum explaining the ordinance is on file in the Office of the City Clerk and Clerk of Council, marked Item No. 5; 05/01/04, and is incorporated as part of this record by reference.

A copy of the ordinance referred to in the above item, of which each member of Council received a copy not less than 24 hours before said introduction, is on file in the Office of the City Clerk and Clerk of Council, marked Item No. 5; 05/01/04, and is incorporated as part of this record by reference.)

WHEREUPON, upon motion by Councilman McPike, seconded by Councilman Chapman and carried unanimously, City Council adopted an ordinance to increase service charges for city ambulance and hazardous materials incident response services. The vote was as follows: In favor, Mayor Wilson, Vice Mayor Jackson, Councilman Aguirre, Councilmember Bagley, Councilman Chapman, Councilwoman Gaskins, and Councilman McPike; Opposed, none.

The ordinance reads as follows:

ORDINANCE NO. 5534

AN ORDINANCE to amend and reordain Section 3-2-131 (IMPOSITION; EXCEPTIONS) of Article J (SERVICE CHARGES FOR CITY AMBULANCE AND HAZARDOUS MATERIALS INCIDENT RESPONSE SERVICES), Chapter 2 (TAXATION), Title 3 (FINANCE, TAXATION AND PROCUREMENT) of The Code of the City of Alexandria, Virginia, 1981, as amended.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 3-2-131 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as follows:

Sec. 3-2-131 - Imposition; exceptions.

(a) The following words and phrases, when used in this section, shall have the meanings set out below:

- (1) Basic Life Support (BLS): Medical treatment rendered to, or procedures performed upon, a patient as defined by the "National Emergency Medicine Services Education and Practice Blueprint" for the medic B basic (EMT-Basic).
- (2) Advanced Life Support, Level 1 (ALS-1): Medical treatment rendered to, or procedures performed upon, a patient beyond the scope of an EMT-Basic level, as defined by the National Emergency Medicine Services Education and Practice Blueprint.

(3) Advanced Life Support, Level 2 (ALS-2): Advanced life support treatment rendered to a patient that includes one or more of the following medical procedures:

- (A) defibrillation/cardioversion,
- (B) endotracheal intubation,
- (C) cardiac pacing,
- (D) chest decompression,
- (E) intraosseous line, or
- (F) the administration of three or more medications.

(4) Ground Transport Mileage (GTM): Distance traveled, measured in statute miles, from the location of the incident to a hospital or other facility to which a patient is transported.

(b) Except as hereinafter provided, there is hereby imposed a service charge of ~~\$600~~\$750 per BLS transport, ~~\$780~~\$1,000 per ALS-1 transport, ~~\$900~~\$1,200 per ALS-2 transport, plus a GTM charge of ~~\$12~~\$18 per mile on each person who is transported by ambulance service by the emergency medical services division of the City of Alexandria Fire Department. The funds received shall be paid into the general fund of the city to aid in defraying the cost of providing such service.

(c) No charge shall be imposed on persons in the following instances:

- (1) Persons in the custody of the police department or the office of the sheriff of the city;
- (2) Persons determined to be medically indigent according to (i) the eligibility determination made by the hospital to which the person is transported, or (ii) Level A of the income level scales established by the health department of the city for the purpose of determining eligibility for health services;
- (3) Victims of violent crime, as identified by the commonwealth's attorney for the city;
- (4) Persons affected by fire, flood, storm, natural or man-made calamity or disaster, or by widespread public disturbance or disorder when an emergency rescue vehicle of the city responds as a matter of policy without call;
- (5) City of Alexandria employees who become ill or are injured during working hours while carrying out work-related duties; or
- (6) Children 18 years of age or younger who require emergency medical service and transport while attending school or a school-related activity.

Section 2. That this ordinance shall become effective on July 1, 2024.

6. Final Passage of an Ordinance to amend and reordain Section 5-6-233 (STORMWATER UTILITY FEE) of Chapter 6 (WATER AND SEWER) of Article C (STORMWATER UTILITY) of Title 5 (TRANSPORTATION AND ENVIRONMENTAL SERVICES), of the Code of the City of Alexandria, Virginia, 1981, as amended. [ROLL-CALL VOTE]

(A copy of the City Manager's memorandum is on file in the Office of the City Clerk and Clerk of Council, marked Item No. 6; 05/01/24, and is incorporated as part of this record by reference.

A copy of the informal memorandum explaining the ordinance is on file in the Office of the City Clerk and Clerk of Council, marked Item No. 6; 05/01/24, and is incorporated as part

of this record by reference.

A copy of the ordinance referred to in the above item, of which each member of Council received a copy not less than 24 hours before said introduction, is on file in the Office of the City Clerk and Clerk of Council, marked Item No. 6; 05/01/24, and is incorporated as part of this record by reference.)

WHEREUPON, upon motion by Councilman Chapman, seconded by Vice Mayor Jackson and carried unanimously by roll-call vote, City Council adopted an ordinance to increase the Stormwater Utility Fee, setting the utility fee rate per billing unit at \$324.10 annually. The vote was as follows: In favor, Mayor Wilson, Vice Mayor Jackson, Councilman Aguirre, Councilmember Bagley, Councilman Chapman, Councilwoman Gaskins, and Councilman McPike; Opposed, none.

The ordinance reads as follows:

ORDINANCE NO. 5535

AN ORDINANCE to amend Section 5-6-233 (STORMWATER UTILITY FEE) of Article C (STORMWATER UTILITY) of Chapter 6 (WATER AND SEWER) of Title 5 (TRANSPORTATION AND ENVIRONMENTAL SERVICES) of the Code of the City of Alexandria, Virginia, 1981, as amended.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 5-6-233 of Article C of Chapter 6 of Title 5 of the Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended as follows, by deleting the language shown in strikethrough and adding the language shown as underlined:

Chapter 6, ARTICLE C - Stormwater Utility
Sec. 5-6-233 - Stormwater utility fee.

- (b) The utility fee rate per billing unit for calculating the stormwater utility fee shall be set as follows:
 - (1) For the stormwater utility fee bill due and payable on or before June 15, ~~2023~~ 2024, the utility fee rate per billing unit for calculating the stormwater utility fee shall be set at ~~\$294~~ \$308.70.
 - (2) For the stormwater utility fee bill due and payable on or before November 15, ~~2023~~2024 and all bills thereafter, the utility fee rate per billing unit for calculating the stormwater utility fee shall be set at ~~\$308.70~~ \$324.10 annually.

Section 2. That Section 5-6-233, as amended pursuant to Section 1 of this ordinance, be, and the same hereby is, reordained as part of the Code of the City of Alexandria.

Section 3. That this ordinance shall become effective upon the date and at the time of its final passage.

IV. RESOLUTIONS

- 7. Consideration of a Resolution to Adopt Fee Changes to Increase Cost Recovery for the

Department of Recreation, Parks and Cultural Activities Programs for FY 2025.
[ROLL-CALL-VOTE]

(A copy of the City Manager's memorandum is on file in the Office of the City Clerk and Clerk of Council, marked Item No. 7; 05/01/24, and is incorporated as part of this record by reference.)

WHEREUPON, upon motion by Vice Mayor Jackson, seconded by Councilman Chapman and carried unanimously by roll-call vote, City Council adopted the resolution to establish new fee rates for waterfront parts and for the Minnie Howard Aquatics Facility, and increase the Out of School Time (OSTP) Afterschool Program fee for full rate payers to increase cost recovery for the Department of Recreation, Parks and Cultural Activities programs for FY 2025. The vote was as follows: In favor, Mayor Wilson, Vice Mayor Jackson, Councilman Aguirre, Councilmember Bagley, Councilman Chapman, Councilwoman Gaskins, and Councilman McPike; Opposed, none.

The resolution reads as follows:

RESOLUTION NO. 3220

**RESOLUTION TO ADOPT FEE INCREASES ADMINISTERED
BY THE DEPARTMENT OF RECREATION, PARKS
AND CULTURAL ACTIVITIES FOR FY 2025**

WHEREAS, under Section 2.07 of the City Charter, City Council has the authority to establish fees to be charged for services provided by the City; and

WHEREAS, under City Code Section 3-1-8(a), except as otherwise expressly provided in this code or in the zoning ordinance, all fees and charges for applications submitted to; for permits and approvals issued by, and for activities, programs and services provided by, the City of Alexandria shall be established by resolution of the City Council; and

WHEREAS, the Council adopted by Resolution No. 2577 the department's "Resource Allocation Philosophy, Cost Recovery Model and Policy" on September 24, 2013; and

WHEREAS, the City Council adopted by Resolution No. 2947 to increase Special Event fees effective July 1, 2020, these changes were set to be implemented beginning July 1, 2024; and

WHEREAS, in lieu of these changes a new waterfront parks fee is proposed, and

WHEREAS, the cost of providing OSTP Afterschool Program services to the general taxpayer continues to increase and the fees do not cover the entire costs of these programs; and

WHEREAS, fees need to be established for the new Minnie Howard Aquatic Facility opening September, 2024.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF ALEXANDRIA,
VIRGINIA**

Special Events – Park Rental and Permit Fees

CURRENT FEES		PROPOSED FEES	
Group	Fee/hour (FY2019 rates)	Group	Fee/hour
A. Private	\$157	Waterfront Parks (Oronoco Bay Park, Montgomery Park, EF Pier Gazebo, Robinson Landing, Waterfront Park)	\$400
B. Resident/Non-Profit	\$117		
C. City agency	TBD		
Special Event Trail Use Assessment-event using City trails	\$300	No change in rates at other parks.	
Special Event/Wedding Electrical Set-up (City Parks)	\$250/permit	Eliminate	
Special Event/Wedding Application – City Parks (Submitted 4-5	\$75	Eliminate All	
Special Event/Wedding Application – City Parks (Submitted 3	\$100		
Special Event/Wedding Application – City Parks (Submitted 2	\$125		
Special Event/Wedding Application – City Parks (Submitted less	\$175		
Special Event/Wedding Permit Site Plan, Revision Fee – City	\$25		
Special Event/Wedding Permit Site Plan, Revision Fee – City	\$30		
Special Event/Wedding Permit Site Plan, Revision Fee – City	\$150		
Special Event/Wedding Permit Site Plan, Revision Fee – City	\$175		
Special Event/Wedding Permit Site Plan, Revision Fee – City	\$250		
Special Event/Wedding Permit Site Plan, Revision Fee – City	\$500		

Special Event/Wedding Permit Site Plan, Revision Fee – City	\$500	
Special Event/Wedding Permit Site Plan Revision Fee, 2nd	\$25	
Special Event/Wedding Permit Site Plan Revision Fee, 3rd	\$50	
Special Event/Wedding Permit Site Plan Revision Fee, 4th	\$150	
Special Event/Wedding Permit Site Plan Revision Fee, 5th	\$175	
Special Event/Wedding Permit Site Plan Revision Fee, 6th and	\$200 per revision plus cost of	
Special Event/Wedding Convenience Fee	\$50 per communication	
Special Event/Wedding Equipment Removal Fee	\$1,000 plus cost of staff time	
Special Event/Wedding Equipment Disposal Fee	\$1,000 plus cost of staff time	

Out of School Time Program Fees

School Year	Current Fee	New Fee
Full Fee School Year	\$792	\$892
Reduced Lunch	\$305	\$305
SNAP	\$255	\$255
TANF	\$149	\$149

Minnie Howard Aquatic Facility

To charge the same rate as Chinquapin Aquatic Facility	FY2024 Fee Schedule	FY2025 No Change to Charges
--	---------------------	-----------------------------

8. That the fees established above shall apply, unless and until revised by the City Council, to such services provided during subsequent fiscal years.

9. To the extent that these rates differ from those in Resolutions 2947, 3154 those provisions of Resolutions 2947, 3154 are hereby repealed.

10. That this resolution shall become effective July 1, 2024.

8. Consideration of a Resolution to Adopt Multiple Minor Changes to the Department of Code Administration's Permit Center FY 2025 Fee Schedule. [ROLL-CALL VOTE]

(A copy of the City Manager's memorandum is on file in the Office of the City Clerk and Clerk of Council, marked Item No. 8; 05/01/24, and is incorporated as part of this record by reference.)

WHEREUPON, upon motion by Councilmember Bagley, seconded by Councilman Chapman and carried unanimously by roll-call vote, City Council adopted the resolution to implement multiple minor changes to the Department of Code Administration's Permit Center FY 2025 Fee Schedule. The vote was as follows: In favor, Mayor Wilson, Vice Mayor Jackson, Councilman Aguirre, Councilmember Bagley, Councilman Chapman, Councilwoman Gaskins, and Councilman McPike; Opposed, none.

The resolution reads as follows:

RESOLUTION NO. 3221

WHEREAS, pursuant to Section 2.07 of the City Charter, City Council has the authority to establish fees to be charged for services provided by the City; and

WHEREAS, section 8-1-23(a) of The Code of the City of Alexandria, Virginia, 1981, as amended, provides that all fees for permits, inspections and certificates required by the Virginia Uniform Statewide Building Code shall be as established by resolution of the City Council; and

WHEREAS, Resolution No. 2769, adopted by City Council on May 4, 2017, which incorporated an attached fee schedule, is the most recent establishment of fees charged for various permits and certificates issued by, and for various services performed by, the City of Alexandria Department of Code Administration; and

WHEREAS, City Council has determined that the fee schedule set forth in Resolution No. 2769 needs amendment and adjustment.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF ALEXANDRIA, VIRGINIA

1. That the fee schedule attached hereto, entitled "City of Alexandria, Virginia, Department of Code Administration, Permit Center Fee Schedule," dated July 1, 2024, is deemed to contain fair and appropriate fees to be paid by persons seeking various permits, inspections, certificates, and other services, from the City's Permit Center; and
2. That said fee schedule shall be, and hereby is, approved and incorporated by reference in this resolution, and shall, until amended or rescinded, set forth the fees to be charged for various permits, inspections and certificates, and for various services performed by the City of Alexandria Permit Center, beginning July 1, 2024; and
3. That the sections of Resolution No. 2769, adopted on May 4, 2017, shall be, and

hereby are, rescinded related to the fees to be charged for various permits, inspections and certificates, and for various services performed by the City of Alexandria Department of Code Administration; and

4. That this Resolution shall be effective on July 1, 2024.
9. Consideration of a Resolution to Adopt Fee Changes to Facility Rental Fees at Selected Facilities for the Office of Historic Alexandria for FY 2025. [ROLL-CALL VOTE]

(A copy of the City Manager's memorandum is on file in the Office of the City Clerk and Clerk of Council, marked Item No. 9; 05/01/24, and is incorporated as part of this record by reference.)

WHEREUPON, upon motion by Councilman McPike, seconded by Vice Mayor Jackson and carried unanimously by roll-call vote, City Council adopted a resolution to amend Facility Rental Fees administrated by the Office of Historic Alexandria for FY 2025. The vote was as follows: In favor, Mayor Wilson, Vice Mayor Jackson, Councilman Aguirre, Councilmember Bagley, Councilman Chapman, Councilwoman Gaskins, and Councilman McPike; Opposed, none.

The resolution reads as follows:

RESOLUTION NO. 3222

RESOLUTION TO ADOPT FEE INCREASES ADMINISTERED BY THE OFFICE OF HISTORIC ALEXANDRIA FOR FY 2025

WHEREAS, under Section 2.07 of the City Charter, City Council has the authority to establish fees to be charged for services provided by the City; and

WHEREAS, under City Code Section 3-1-8(a), except as otherwise expressly provided in this code or in the zoning ordinance, all fees and charges for applications submitted to; for permits and approvals issued by, and for activities, programs and services provided by, the City of Alexandria shall be established by resolution of the City Council; and

WHEREAS, the cost of providing services to the general taxpayer continue to increase.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF ALEXANDRIA, VIRGINIA

1. That the facility rental fee schedule attached hereto, entitled Office of Historic Alexandria Rental Fee Schedule, is deemed to contain fair and appropriate fees; and
2. That said fee schedule shall apply, unless and until revised by the City Council, to such services provided during subsequent fiscal years.
3. To the extent that these rates differ from those in Resolutions 2280, 2674, and

2773 those provisions of Resolutions 2280, 2674 and 2773 are hereby repealed.

4. That this resolution shall become effective July 1, 2024.

V. ADJOURN

THERE BEING NO FURTHER BUSINESS TO BE DISCUSSED, upon motion by Councilman Chapman, seconded by Councilmember Bagley and carried unanimously, City Council adjourned the special meeting of May 1, 2024 (Budget Adoption) at 6:34 p.m. The vote was as follows: In favor, Mayor Wilson, Vice Mayor Jackson, Councilman Aguirre, Councilmember Bagley, Councilman Chapman, Councilwoman Gaskins, and Councilman McPike; Opposed, none.

APPROVED BY:



JUSTIN M. WILSON MAYOR

ATTEST:



Gloria A. Sitton, CMC City Clerk

Adopted: June 11, 2024