

1	Introduction and first reading:	03/11/2025
2	Public hearing:	04/8/2025
3	Second reading and enactment:	04/30/2025

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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 SERVICES
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 2025 general tax rates for (1)
34 real property; (2) personal property; (3) machinery and tools; (4) privately owned
35 pleasure boats and watercraft; (5) vehicles with specially designed equipment for
36 use by the physically disabled; (6) for the additional real property taxes assessed
37 on commercial and industrial real property; and (7) real property located in the
38 special services tax district located in the Tier I Potomac Yard Metrorail Station
39 Special Services District.

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41 1.0 cents of the calendar year 2025 real estate tax rate continues to be set aside for
42 affordable housing. It is assumed that in the proposed amount is the continued
43 reservation of 2.2 cents of the calendar year 2025 real estate tax rate for
44 transportation projects.

45

46 The ordinance sets the calendar year 2025 real property tax rate at \$_____ on

1 each \$100 of assessed value.

2

3 The ordinance sets the calendar year 2025 vehicle personal property taxes tax rate
4 at \$_____ on each \$100 of assessed value.

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6 The ordinance sets the calendar year 2025 tangible business personal property tax
7 rate at \$_____ on each \$100 of assessed value.

8

9 The ordinance sets the calendar year 2025 machinery and tools tax rate at
10 \$_____ on each \$100 of assessed value.

11

12 The ordinance sets the calendar year 2025 personal property tax for privately
13 owned pleasure boats and watercraft at \$_____ on each \$100 of assessed value.

14

15 The ordinance sets the calendar year 2025 personal property tax for vehicles with
16 specially designed equipment for use by the physically disabled at \$_____ at
17 \$_____ on each \$100 of assessed value.

18

19 The special services district tax for real property located in the Tier I Potomac
20 Yard Metrorail Station Special Services District remains unchanged from
21 calendar year 2024.

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24 Sponsor

25 Kendel Taylor, Director, Finance Department

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27 Staff

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29 Morgan Routt, Director, Office of Management & Budget
30 Sarah E. McElveen, Assistant City Attorney

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32 Authority

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34 Article X, § 4, Virginia Constitution
35 §§ 2.02(a)(1), 6.15 Alexandria City Charter
36 § 15.2-2400 et seq., Code of Virginia
37 § 58.1-3221.3, Code of Virginia

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39 Estimated Costs of Implementation

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41 None.

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

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45 None.