

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

INFORMATION ON PROPOSED ORDINANCE

Title

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.

Summary

The proposed ordinance sets the city's calendar year 2025 general tax rates for (1) real property; (2) personal property; (3) machinery and tools; (4) privately owned pleasure boats and watercraft; (5) vehicles with specially designed equipment for use by the physically disabled; (6) for the additional real property taxes assessed on commercial and industrial real property; and (7) real property located in the special services tax district located in the Tier I Potomac Yard Metrorail Station Special Services District.

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

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

each \$100 of assessed value.

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

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

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

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

The ordinance sets the calendar year 2025 personal property tax for vehicles with specially designed equipment for use by the physically disabled at \$_____ 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 2024.

Sponsor

Kendel Taylor, Director, Finance Department

Staff

Morgan Routt, Director, Office of Management & Budget
Sarah E. McElveen, 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.