

Introduction and first reading: 04/02/2024
Second Reading and Public Hearing: 04/13/2024
Passage: 05/01/2024

INFORMATION ON PROPOSED ORDINANCE

Title

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.

Summary

The proposed ordinance changes 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.

Sponsor

Kendel Taylor, Director, Finance Department

Staff

Kevin C. Greenlief, Assistant Director, Revenue Division, Finance Department
Sarah E. McElveen, Assistant City Attorney III

Authority

Article X, § 4, Virginia Constitution
§§ 2.02(a)(1), 5.20 Alexandria City Charter
§ 58.1-3916, Code of Virginia

Estimated Costs of Implementation

None.

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

None.