

ORDINANCE NO. _____

AN ORDINANCE to amend and reordain Section 3-2-181 (LEVIED; AMOUNT), Section 3-2-188 (CLASSIFICATION AND TAXATION OF CERTAIN COMMERCIAL AND INDUSTRIAL PROPERTY), and Section 3-2-189 (TIER 1 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 and reordained to read as follows:

Sec. 3-2-181 Levied; amount.

There shall be levied and collected for the calendar year 2012~~3~~ 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 \$_____ on each \$100 of the assessed residential property value thereof and \$_____ on each \$100 of the assessed commercial residential property 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 2. That Sec. 3-2-188 of The Code of the City of Alexandria, 1981 as amended, be, and the same hereby is, amended and reordained to read 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

1
2 property. Such separate class of real property shall not include any residential uses
3 excluded by Section 58.1-3221.3 of the Code of Virginia.
4

5 (b) In addition to all other taxes and fees permitted by law, the class of real
6 property designated in this section may, and if imposed by ordinance shall, be subject to a
7 real property tax, in addition to that imposed by City Code Section 3-2-181 and any other
8 applicable law, at the rate established by the City Council of the City of Alexandria
9 not to exceed the rate authorized by the Code of Virginia.
10

11 (c) All revenues generated from the real property tax imposed by this Section
12 3-2-188 shall be used exclusively for transportation-related projects and services that benefit
13 the City of Alexandria.
14

15 (d) The real property tax imposed by this Section 3-2-188 shall be levied,
16 administered, enforced and collected in the same manner as set forth in Subtitle III of Title
17 58.1 of the Code of Virginia and Chapter 2 of this Title for the levy, administration,
18 enforcement and collection of local taxes.
19

20 (e) The director of the department of real estate assessments shall separately
21 assess and set forth upon the City of Alexandria's land book the fair market value of that
22 property that is designated as a separate class of real property in accordance with the
23 provisions of this section.
24

25 (f) There shall be levied and collected for the calendar year 2012~~23~~ on all real
26 estate located within the territorial boundaries of the city and subject to taxation
27 pursuant to this section, a tax of \$___ on each \$100 of the assessed value thereof, for the
28 purposes set forth in subsection (c) above.
29

30 Section 3. That Section 3-2-189 of The Code of the City of Alexandria,
31 Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as
32 follows:
33

34 Sec. 3-2-189 Tier I Potomac Yard Metrorail Station Special Services District Tax.
35

36 (a) Pursuant to the authority granted by Section 15.2-2400, et seq. of the Code of
37 Virginia (1950), as amended, all real property located in the Tier I Potomac Yard Metrorail
38 Station Special Services District, established pursuant to Ordinance Number 4693, classified
39 by the city council as a separate class of real property for local taxation shall be designated,
40 assessed and taxed as a separate class of real property.
41

42 (b) In addition to all other taxes and fees permitted by law, the class of real
43 property designated in this section may, and if imposed by ordinance shall, be subject to a
44 real property tax, in addition to that imposed by city code section 3-2-181 and any other
45 applicable law, at the rate established by the city council of the City of Alexandria.
46

47 (c) As detailed in Ordinance Number 4693, all revenues generated from the real
48 property tax imposed by this Section 3-2-189 shall be used exclusively for the purpose of
49 providing facilities and services related to the construction of the Potomac Yard Metro

1 Station in the City of Alexandria and the construction of a pedestrian bridge from Potomac
2 Greens to Potomac Yard.

3
4 (d) The real property tax imposed by this section 3-2-189 shall be levied,
5 administered, enforced and collected in the same manner as set forth in Subtitle III of Title
6 58.1 of the Code of Virginia and chapter 2 of this title for the levy, administration,
7 enforcement and collection of local taxes.

8
9 (e) The director of the department of real estate assessments shall separately assess
10 and set forth upon the City of Alexandria's land book the fair market value of that property
11 that is designated as a separate class of real property in accordance with the provisions of
12 this section.

13
14 (f) There shall be levied and collected for the calendar year 2012~~3~~ on all real estate
15 located within the territorial boundaries of the city and subject to taxation pursuant to this
16 section, a tax of \$0.20 on each \$100 of the assessed value thereof, for the purposes set forth
17 in subsection (c) above.

18
19 Section 4. That Section 3-2-221 of The Code of the City of Alexandria,
20 Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as
21 follows:

22
23 Sec. 3-2-221 Levied on tangible personal property other than mobile homes, automobiles,
24 trucks, antique motor vehicles, taxicabs, motor vehicles with specially
25 designed equipment for use by the handicapped, motorcycles, campers and
26 other recreational vehicles, boats and boat trailers; amount.

27
28 There shall be levied and collected for the calendar year 2012~~3~~ on all tangible
29 personal property, other than mobile homes, automobiles, trucks, antique motor vehicles,
30 taxicabs, motor vehicles with specially designed equipment for use by the handicapped,
31 motorcycles, campers and other recreational vehicles, boats and trailers, owned or held by
32 residents or citizens of the city or located within the territorial boundaries of the city or
33 otherwise having a situs within the city and subject to taxation for city purposes under the
34 constitution and laws of this state and city, a tax of \$4.75 on every \$100 of assessed value
35 thereof, for the support of the city government, for the payment of principal and interest of
36 the city debt and for other municipal expenses and purposes.

37
38 Section 5. That Section 3-2-222 of The Code of the City of Alexandria,
39 Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as
40 follows:

41
42 Sec. 3-2-222 Levied on machinery and tools used in mining or manufacturing business;
43 amount.

44
45 There shall be levied and collected for the calendar year 2012~~3~~ on all machinery and
46 tools used in a mining or manufacturing business taxable on capital and subject to taxation
47 for city purposes under the constitution and laws of this state and city, a tax of \$4.50 on each
48 \$100 of assessed value thereof, for the support of the city government, for the payment of
49 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 and reordained to read as follows:

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

There shall be levied and collected for the calendar year 20123 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 \$0.978 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 and reordained to read 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 20123 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 ~~\$4.75~~5.00 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 20123 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 20123 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 \$3.55 on every \$100 of assessed value thereof, for the support of the city government, for

1 the payment of principal and interest of the city debt and for other municipal expenses and
2 purposes.

3
4 (d) There shall be levied on and collected for the calendar year 2012~~3~~ on all
5 privately owned pleasure boats and watercraft, which are used for recreational purposes
6 only, and are owned or held by residents or citizens of the city, or are located within the
7 territorial boundaries of the city or otherwise have a situs for taxation in the city, a tax of
8 \$.01 on every \$100 of assessed value thereof, for the support of the city government, for the
9 payment of principal and interest of the city debt and for other municipal expenses and
10 purposes.

11
12 (e) For tax years commencing in 2006, the City adopts the provisions of Item
13 503.E of Chapter 951 of the 2005 Acts of Assembly (the 2005 revisions to the 2004-06
14 Appropriations Act, the "2005 Appropriations Act"), providing for the computation of tax
15 relief under the Personal Property Tax Relief Act of 1998, sections 58.1-3523 et seq. of the
16 Code of Virginia, as amended, as a specific dollar amount to be offset against the total taxes
17 that would otherwise be due but for the Personal Property Tax Relief Act of 1998, sections
18 58.1-3523 et seq. of the Code of Virginia, as amended, and the reporting of such specific
19 dollar relief on the tax bill.

20
21 (i) The City shall, following adoption of the annual budget adopted pursuant to
22 Chapter 25 of Title 15.2 of the Code of Virginia and sections 6.01 through 6.15 of the City
23 Charter, set the rate of tax relief under this subsection at such a level that it is anticipated
24 fully to exhaust relief funds under the Personal Property Tax Relief Act of 1998, sections
25 58.1-3523 et seq. of the Code of Virginia, as amended, provided to the City by the
26 Commonwealth. Any amount of relief funds under the Personal Property Tax Relief Act of
27 1998, sections 58.1-3523 et seq. of the Code of Virginia, as amended, provided to the City
28 by the Commonwealth, not used within the City's fiscal year shall be carried forward and
29 used to increase the funds available for personal property tax relief under this subsection in
30 the following fiscal year.

31
32 (ii) Personal property tax bills shall set forth on their face the specific dollar amount
33 of relief under this subsection credited with respect to each qualifying vehicle, together with
34 an explanation of the general manner in which such relief is allocated.

35
36 (iii) Allocation of relief under this subsection shall be provided in accordance with
37 the general provisions of this section, as implemented by the specific provisions of the
38 City's annual budget relating to relief under this subsection.

39
40 (iv) Relief under this subsection shall be allocated in such as manner as to eliminate
41 personal property taxation of each qualifying vehicle with an assessed value of \$1,000 or
42 less.

43
44 (v) Relief under this subsection with respect to qualifying vehicles with assessed
45 values of more than \$1,000 shall be provided at a rate, annually fixed in the City budget and
46 applied to the first \$20,000 in value of each such qualifying vehicle, that is estimated fully
47 to use all relief funds under the Personal Property Tax Relief Act of 1998, sections 58.1-
48 3523 et seq. of the Code of Virginia, as amended, provided to the City by the
49 Commonwealth.

1
2
3
4
5
6
7
8
9
10
11
12
13

Section 8. That this ordinance shall become effective January 1, 2013, nunc pro
tunc.

WILLIAM D. EUILLE
Mayor

Introduction: 02/26/2013
First Reading: 02/26/2013
Publication:
Public Hearing: 04/13/2013
Second Reading:
Final Passage: 05/06/2013