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ORDINANCE NO. _____

AN ORDINANCE to amend and reordain 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) of Article M (LEVY AND COLLECTION OF PROPERTY TAXES) of Chapter 2 (TAXATION) of 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 3-2-224 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 2013 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 \$5.00 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 2013 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 2013 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 the payment of principal and interest of the city debt and for other municipal expenses and purposes.

1 (d) There shall be levied on and collected for the calendar year 2013 on all privately
2 owned pleasure boats and watercraft, which are used for recreational purposes only, and are
3 owned or held by residents or citizens of the city, or are located within the territorial boundaries
4 of the city or otherwise have a situs for taxation in the city, a tax of \$.01 on every \$100 of
5 assessed value thereof, for the support of the city government, for the payment of principal and
6 interest of the city debt and for other municipal expenses and purposes.
7

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

16 (i) The city shall, following adoption of the annual budget adopted pursuant to Chapter
17 25 of Title 15.2 of the Code of Virginia and Sections 6.01 through 6.15 of the City Charter, set
18 the rates of tax relief under this subsection at such a level that it is anticipated fully to exhaust
19 relief funds under the Personal Property Tax Relief Act of 1998, Section 58.1-3523 et seq. of the
20 Code of Virginia, as amended, provided to the city by the Commonwealth. ~~Any amount of relief
21 funds under the Personal Property Tax Relief Act of 1998, Section 58.1-3523 et seq. of the Code
22 of Virginia, as amended, provided to the city by the commonwealth, not used within the city's
23 fiscal year shall be carried forward and used to increase the funds available for personal property
24 tax relief under this subsection in the following fiscal year.~~

25
26 (ii) Personal property tax bills shall set forth on their face the specific dollar amount of
27 relief under this subsection credited with respect to each qualifying vehicle, together with an
28 explanation of the general manner in which such relief is allocated.
29

30 (iii) Allocation of relief under this subsection shall be provided in accordance with the
31 general provisions of this section, as implemented by ~~the specific provisions of the city's annual
32 budget resolution~~ relating to relief under this subsection.
33

34 (iv) Relief under this subsection shall be allocated in such as manner as to eliminate
35 personal property taxation of each qualifying vehicle with an assessed value of \$1,000 or less.
36

37 (v) Relief under this subsection with respect to qualifying vehicles with assessed values
38 of more than \$1,000 shall be provided at a the following rates, annually fixed in the city budget
39 by resolution, and applied to the first \$20,000 in value of each such qualifying vehicle, that is
40 estimated fully to use all relief funds under the Personal Property Tax Relief Act of 1998,
41 sections 58.1-3523 et seq. of the Code of Virginia, as amended, provided to the city by the
42 commonwealth, that achieve to the extent feasible the following general relationships between
43 the rates applicable to classes of vehicle value established herein and that is estimated fully to
44 use all relief funds under the Personal Property Tax Relief Act of 1998, sections 58.1-3523 et
45 seq. of the Code of Virginia, as amended, provided to the city by the commonwealth:
46

1 (A) Relief with respect to vehicle value up to and including \$20,000 shall be provided at a rate
2 that is approximately 15 percent higher than that applied to vehicle value described in subsection
3 (B) of this section;

4
5 (B) Relief with respect to vehicle value in excess of \$20,000, but not more than \$25,000, and
6 applied to the first \$20,000 in value, shall be provided at a rate that is approximately 15 percent
7 higher than that applied to vehicle value described in subsection (C) of this section; and

8
9 (C) Relief with respect to vehicles in excess of \$25,000, and applied to the first \$20,000 in value.

10
11 Section 2. That this ordinance shall become effective upon the date and at the time of its
12 final passage.

13
14 WILLIAM D. EUILLE
15 Mayor
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18 Introduction: 6/11/13
19 First Reading: 6/11/13
20 Publication:
21 Public Hearing:
22 Second Reading:
23 Final Passage:
24
25