

1	Introduction and first reading:	03/17/2015
2	Public hearing:	04/21//2015
3	Second reading and enactment:	05/7/2015

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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 ASSESSMENT  
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 2015 general tax rates for (1)  
34 real property; (2) personal property; (3) machinery and tools; (4) for the additional  
35 real property taxes assessed on commercial and industrial real property; and (5)  
36 real property located in the special services tax district located in the Tier I  
37 Potomac Yard Metrorail Station Special Services District.

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39 0.6 cents of the calendar year 2015 real estate tax rate continues to be set aside for  
40 affordable housing. 0.5 cents of the calendar year 2015 real estate tax rate  
41 continues to be set aside for the Storm Water Trust Fund. It is assumed in the  
42 proposed amount is the continued reservation of 2.2 cents of the real property tax  
43 rate for transportation projects.

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45 The ordinance sets the calendar year 2015 real property tax rate at \$\_\_\_\_\_ on  
46 each \$100 of assessed value.

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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 2014.

The ordinance for calendar year 2015, will not levy an additional real property tax on all commercial and industrial property in the City (i.e. tax rate will be \$0 per \$100 of assessed value).

Tax rates on vehicles and on other classes of personal property are not proposed to change for calendar year 2015, with the exception of mobile homes. The personal property tax rate for mobile homes is adjusted to match the real property tax rate. Should City Council change the real property tax rate, the personal property tax rate for mobile homes will be adjusted.

Sponsor

Kendel Taylor, Acting Director of Finance

Staff

Nelsie L. Smith, Budget Director  
Christina Zechman Brown, 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.