

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 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.

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 20145 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 property. Such separate class of real

1 property shall not include any residential uses excluded by Section 58.1-3221.3 of the Code of
2 Virginia.

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

9
10 (c) All revenues generated from the real property tax imposed by this Section
11 3-2-188 shall be used exclusively for transportation-related projects and services that benefit
12 the City of Alexandria.

13
14 (d) The real property tax imposed by this Section 3-2-188 shall be levied, administered,
15 enforced and collected in the same manner as set forth in Subtitle III of Title 58.1 of the Code of
16 Virginia and Chapter 2 of this Title for the levy, administration, enforcement and collection of
17 local taxes.

18
19 (e) The director of the department of real estate assessments shall separately assess and
20 set forth upon the City of Alexandria's land book the fair market value of that property that is
21 designated as a separate class of real property in accordance with the provisions of this section.

22
23 (f) There shall be levied and collected for the calendar year 2014⁵ on all real estate
24 located within the territorial boundaries of the city and subject to taxation pursuant to this
25 section, a tax of \$___ on each \$100 of the assessed value thereof, for the purposes set forth in
26 subsection (c) above.

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

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

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

38
39 (b) In addition to all other taxes and fees permitted by law, the class of real property
40 designated in this section may, and if imposed by ordinance shall, be subject to a real property
41 tax, in addition to that imposed by city code section 3-2-181 and any other applicable law, at the
42 rate established by the city council of the City of Alexandria.

43
44 (c) As detailed in Ordinance Number 4693, all revenues generated from the real property
45 tax imposed by this Section 3-2-189 shall be used exclusively for the purpose of providing
46 facilities and services related to the construction of the Potomac Yard Metro Station in the City

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

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

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

12
13 (f) There shall be levied and collected for the calendar year 20145 on all real estate
14 located within the territorial boundaries of the city and subject to taxation pursuant to this
15 section, a tax of \$0.20 on each \$100 of the assessed value thereof, for the purposes set forth in
16 subsection (c) above.

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

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

25
26 There shall be levied and collected for the calendar year 20145 on all tangible personal
27 property, other than mobile homes, automobiles, trucks, antique motor vehicles, taxicabs, motor
28 vehicles with specially designed equipment for use by the handicapped, motorcycles, campers
29 and other recreational vehicles, boats and trailers, owned or held by residents or citizens of the
30 city or located within the territorial boundaries of the city or otherwise having a situs within the
31 city and subject to taxation for city purposes under the constitution and laws of this state and
32 city, a tax of \$4.75 on every \$100 of assessed value thereof, for the support of the city
33 government, for the payment of principal and interest of the city debt and for other municipal
34 expenses and purposes.

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

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39 Sec. 3-2-222 Levied on machinery and tools used in mining or manufacturing business;
40 amount.

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42 There shall be levied and collected for the calendar year 20145 on all machinery and
43 tools used in a mining or manufacturing business taxable on capital and subject to taxation for
44 city purposes under the constitution and laws of this state and city, a tax of \$4.50 on each \$100
45 of assessed value thereof, for the support of the city government, for the payment of principal
46 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 20145 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 \$_____ 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 20145 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 20145 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 20145 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.

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2 (d) There shall be levied on and collected for the calendar year 20145 on all privately
3 owned pleasure boats and watercraft, which are used for recreational purposes only, and are
4 owned or held by residents or citizens of the city, or are located within the territorial boundaries
5 of the city or otherwise have a situs for taxation in the city, a tax of \$.01 on every \$100 of
6 assessed value thereof, for the support of the city government, for the payment of principal and
7 interest of the city debt and for other municipal expenses and purposes.
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9 (e) For tax years commencing in 2006, the city adopts the provisions of Item 503.E of
10 Chapter 951 of the 2005 Acts of Assembly (the 2005 revisions to the 2004-06 Appropriations
11 Act, the "2005 Appropriations Act"), providing for the computation of tax relief under the
12 Personal Property Tax Relief Act of 1998, Section 58.1-3523 et seq. of the Code of Virginia, as
13 amended, as a specific dollar amount to be offset against the total taxes that would otherwise be
14 due but for the Personal Property Tax Relief Act of 1998, Section 58.1-3523 et seq. of the Code
15 of Virginia, as amended, and the reporting of such specific dollar relief on the tax bill.
16

17 (i) The city shall, following adoption of the annual budget adopted pursuant to Chapter
18 25 of Title 15.2 of the Code of Virginia and Sections 6.01 through 6.15 of the City Charter, set
19 the rates of tax relief under this subsection at such a level that it is anticipated fully to exhaust
20 relief funds under the Personal Property Tax Relief Act of 1998, Section 58.1-3523 et seq. of the
21 Code of Virginia, as amended, provided to the city by the Commonwealth.
22

23 (ii) Personal property tax bills shall set forth on their face the specific dollar amount of
24 relief under this subsection credited with respect to each qualifying vehicle, together with an
25 explanation of the general manner in which such relief is allocated.
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27 (iii) Allocation of relief under this subsection shall be provided in accordance with the
28 general provisions of this section, as implemented by resolution relating to relief under this
29 subsection.
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31 (iv) Relief under this subsection shall be allocated in such a manner as to eliminate
32 personal property taxation of each qualifying vehicle with an assessed value of \$1,000 or less.
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34 (v) Relief under this subsection with respect to qualifying vehicles with assessed values
35 of more than \$1,000 shall be provided at the following rates, annually fixed by resolution, that
36 achieve to the extent feasible the following general relationships between the rates applicable to
37 classes of vehicle value established herein and that is estimated fully to use all relief funds under
38 the Personal Property Tax Relief Act of 1998, Sections 58.1-3523 et seq. of the Code of Virginia,
39 as amended, provided to the city by the Commonwealth:
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41 (A) Relief with respect to vehicle value up to and including \$20,000 shall be provided at
42 a rate that is approximately 15 percent higher than that applied to vehicle value described in
43 subsection (B) of this section;
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1 (B) Relief with respect to vehicle value in excess of \$20,000, but not more than \$25,000,
2 and applied to the first \$20,000 in value, shall be provided at a rate that is approximately 15
3 percent higher than that applied to vehicle value described in subsection (C) of this section; and
4

5 (C) Relief with respect to vehicles in excess of \$25,000, and applied to the first \$20,000
6 in value.
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8 Section 8. That this ordinance shall become effective January 1, 2015, nunc pro tunc.
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11 WILLIAM D. EUILLE
12 Mayor
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15 Introduction: 03/17/2015
16 First Reading: 03/17/2015
17 Publication:
18 Public Hearing: 04/21/2015
19 Second Reading: 05/07/2015
20 Final Passage: 05/07/2015
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