

Introduction and first reading: February 13, 2018  
Public hearing: February 24, 2018  
Second reading and enactment: February 24, 2018

INFORMATION ON PROPOSED ORDINANCE

Title

AN ORDINANCE to amend and reordain Section 3-2-227 (SAME—CREDIT FOR TAX PAID TO OTHER JURISDICTIONS) 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.

Summary

The Finance Department seeks to amend Section 3-2-227 to provide that citizens receive a credit for personal property taxes that were paid to another jurisdiction that were legally assessed. The ordinance currently states that citizens are entitled to a credit for any taxes paid to another jurisdiction. Accordingly, if an individual delays updating their records when moving from another jurisdiction, the current ordinance implies that the taxpayer would be erroneously absolved from paying their due taxes to the City. Individuals who move during a tax year will still be entitled to proration and credit, but this amendment would close a loophole for other instances.

The proposed amendment brings the ordinance in line with the Virginia Code. This ordinance is part of the comprehensive effort to update the City Code.

Sponsor

Mark B. Jinks, City Manager

Staff

Kendel Taylor, Director of Finance  
Kevin C. Greenlief, Assistant Director, Revenue Division, Department of Finance  
Adrienne Sakyi, Assistant City Attorney

Authority

Code of Virginia § 58.1-3511 (1950, as amended); City Charter § 2.02

Estimated Costs of Implementation

None

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

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None

Attachment 1