

1 Introduction and first reading:
2 Public hearing:
3 Second reading and enactment:
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5 INFORMATION ON PROPOSED ORDINANCE

6 Title

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9 AN ORDINANCE to amend and reordain Section 3-2-227 (SAME—CREDIT FOR TAX PAID TO
10 OTHER JURISDICTIONS) of Division 3 (TANGIBLE PERSONAL PROPERTY AND
11 MACHINERY AND TOOLS) of Article M (LEVY AND COLLECTION OF PROPERTY
12 TAXES) of Chapter 2 (TAXATION) of Title 3 (FINANCE, TAXATION AND PROCUREMENT)
13 of the Code of the City of Alexandria, Virginia, 1981, as amended.
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15 Summary

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17 The Finance Department seeks to amend Section 3-2-227 to provide that citizens receive a
18 credit for personal property taxes that were paid to another jurisdiction that were legally
19 assessed. The ordinance currently states that citizens are entitled to a credit for any taxes paid
20 to another jurisdiction. Accordingly, if an individual delays updating their records when
21 moving from another jurisdiction, the current ordinance implies that the taxpayer would be
22 erroneously absolved from paying their due taxes to the City. Individuals who move during a
23 tax year will still be entitled to proration and credit, but this amendment would close a loophole
24 for other instances.
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26 The proposed amendment brings the ordinance in line with the Virginia Code. This ordinance
27 is part of the comprehensive effort to update the City Code.
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29 Sponsor

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31 Mark B. Jinks, City Manager
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33 Staff

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35 Kendel Taylor, Director of Finance
36 Kevin C. Greenlief, Assistant Director, Revenue Division, Department of Finance
37 Adrienne Sakyi, Assistant City Attorney
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39 Authority

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41 Code of Virginia § 58.1-3511 (1950, as amended); City Charter § 2.02
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43 Estimated Costs of Implementation

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45 None
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47 Attachments in Addition to Proposed Ordinance and its Attachments (if any)

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49 None