

1	Introduction and first reading:	03/12/2019
2	Public hearing:	04/13/2019
3	Second reading and enactment:	05/01/2019

4
5
6

INFORMATION ON PROPOSED ORDINANCE

7 Title

8

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.

30

31 Summary

32

33 The proposed ordinance sets the city’s calendar year 2019 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.

38

39 0.6 cents of the calendar year 2019 real estate tax rate continues to be set aside for
40 affordable housing. It is assumed that in the proposed amount is the continued
41 reservation of 2.2 cents of the calendar year 2019 real estate tax rate for
42 transportation projects.

43

44 The ordinance sets the calendar year 2019 real property tax rate at \$_____ on
45 each \$100 of assessed value.

46

1 The ordinance sets the calendar year 2019 vehicle personal property taxes tax rate
2 at \$_____ on each \$100 of assessed value.

3
4 The ordinance sets the calendar year 2019 tangible business personal property tax
5 rate at \$_____ on each \$100 of assessed value.

6
7 The ordinance sets the calendar year 2019 machinery and tools tax rate at
8 \$_____ on each \$100 of assessed value.

9
10 The special services district tax for real property located in the Tier I Potomac
11 Yard Metrorail Station Special Services District remains unchanged from
12 calendar year 2018.

13
14

15 Sponsor
16 Kendel Taylor, Director, Finance Department

17
18 Staff
19
20 Morgan Routt, Director, Office of Management & Budget
21 Christina Zechman Brown, Assistant City Attorney

22
23 Authority
24
25 Article X, § 4, Virginia Constitution
26 §§ 2.02(a)(1), 6.15 Alexandria City Charter
27 § 15.2-2400 et seq., Code of Virginia
28 § 58.1-3221.3, Code of Virginia

29
30 Estimated Costs of Implementation

31
32 None.

33
34 Attachments in Addition to Proposed Ordinance and its Attachments (if any)

35
36 None.