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RESOLUTION REGARDING BUSINESS PERSONAL PROPERTY 2020 FILING DEADLINE

WHEREAS, on March 12, 2020, the Governor of Virginia issued Executive Order Fifty-One (the “Governor’s Executive Order”) declaring a state of emergency for the Commonwealth of Virginia arising from the COVID-19 pandemic and further acknowledging the existence of a disaster, as defined by Virginia Code § 44-146.16, arising from the public health threat presented by this spreading communicable disease; and

WHEREAS, on March 14, 2020, effective at 5:00 p.m. and extending through June 10, 2020, at 5:00 p.m. (the “Emergency Period”), the City Manager, in his capacity as Director of Emergency Management, issued a Declaration of Local Emergency (the “City Declaration”) applicable throughout the entire City of Alexandria, Virginia (the “City”), pursuant to authority granted pursuant to City Code Section 4-3-5, Virginia Code Sections 44-146.21 and 15.2-1413, which City Declaration was unanimously consented to the by the City Council on March 14, 2020, pursuant to City Resolution No. 2928, as required by applicable law; and

WHEREAS, social distancing measures are creating severe economic disruption; and

WHEREAS, May 1, 2020 is the deadline for all businesses to file their annual rendition reporting a listing of their fixed assets subject to the Business Personal Property Tax; and

WHEREAS, these renditions can now be filed electronically via the online Business Tax Portal in the City's Department of Finance; and

WHEREAS, these renditions provide the information necessary to assess and bill Business Personal Property taxes due and payable on October 5; and

WHEREAS, completion of this report may cause additional stress on businesses, particularly at a time when many businesses may be closed; and

WHEREAS, failure to file the annual rendition by the proscribed due date results in a late filing penalty of \$10 or 5 percent of the amount of tax assessable; and

WHEREAS, the Code of Virginia empowers the Alexandria City Council to grant a filing extension by resolution, not to exceed 90 days; and

WHEREAS, the Alexandria City Council desires to provide all support possible at this time, especially to small businesses in the community; and

**NOW, THEREFORE, BE IT RESOLVED
BY THE CITY COUNCIL OF ALEXANDRIA, VIRGINIA**

1. That the Department of Finance of the City of Alexandria be directed to extend the filing deadline for the tax year 2020 Business Personal Property renditions without penalty to July 1, 2020, as authorized under Section 58.1-3916 of the Code of Virginia;
2. That all renditions be required to be filed electronically with the Department of Finance via the online Business tax portal, except in cases, if any, where the business does not have online computer access; and,
3. That City Council hereby affirms that requiring the online filing will help expedite the processing of renditions to ensure timely billing in light of the extension, and also helps with social distancing during the COVID-19 crisis.

ADOPTED: April ____, 2020

JUSTIN M. WILSON MAYOR

ATTEST:

Gloria A. Sitton, CMC, City Clerk