

**City of Alexandria**  
**Tuesday, March 24, 2020 – 7:00 PM**  
**City Council Special Meeting -Emergency Meeting of City Council**  
**Meeting Minutes**

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Present: Mayor Justin M. Wilson, Vice Mayor Elizabeth Bennett-Parker, Members of Council Canek Aguirre, John Taylor Chapman, Amy B. Jackson, Redella S. Pepper, and Mohamed E. Seifeldein (all via telephone conference).

Absent: None.

Also Present: Mr. Jinks, City Manager; Ms. Anderson, City Attorney; Mr. Routt, Director, Office of Management and Budget; Ms. Triggs, Deputy City Manager; Dr. Haering, Director, Alexandria Health Department; Ms. Taylor, Director, Finance; Mr. Greenlief, Assistant Director, Finance; Mr. Lambert, Director, Transportation and Environmental Services (T&ES); Ms. McIlvaine, Director, Office of Housing; Mr. Moritz, Director, Planning and Zoning; and Mr. Barre, Information Technology Services.

Recorded by: Gloria Sitton, City Clerk and Clerk of Council.

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**1. Calling the Roll.**

Mayor Wilson called the meeting to order and the City Clerk called the roll. All members of Council were present for the meeting via teleconference call.

**2. Moment of Silence and Pledge of Allegiance.**

Mayor Wilson stated that the purpose of the meeting was to address the COVID-19 crisis, the City's response to the pandemic and to adopt emergency legislation to assist the community during this time.

**ORDINANCES AND RESOLUTIONS**

**3. Introduction, First and Second Reading, Public Hearing and Final Passage of an emergency ordinance implementing emergency procedures to ensure continuity of city government and, in particular, to modify public meeting procedures and other public practices and procedures to address continuity of operations associated with the COVID-19 pandemic disaster.[ROLL-CALL VOTE]**

(A copy of the City Manager's memorandum dated March 23, 2020, is on file in the Office of the City Clerk and Clerk of Council, marked Exhibit No. 1 of Item No. 3; 03/24/20, and is incorporated as part of this record by reference.

A copy of the informal memorandum explaining the ordinance is on file in the Office of

the City Clerk and Clerk of Council, marked Exhibit No. 2 of Item No. 3; 03/24/20, and is incorporated as part of this record by reference.

A copy of the ordinance referred to in the above item, of which each member of Council received a copy not less than 24 hours before said introduction, is on file in the Office of the City Clerk and Clerk of Council, marked Exhibit No. 3 of Item No. 3; 03/24/20, and is incorporated as part of this record by reference.)

**WHEREUPON**, upon motion by Councilwoman Pepper, seconded by Councilman Chapman and carried unanimously by roll-call vote, City Council closed the public hearing and passed on first and second reading an emergency ordinance implementing emergency procedures to ensure continuity of city government and, in particular, to modify public meeting procedures and other public practices and procedures to address continuity of operations associated with the COVID-19 pandemic disaster, with the following amendments: on pg. 3, line 11 adding "except for emergency meetings" after the word meeting; on pg. 3, line 12, delete "in compliance with all applicable laws" and add "at least three days in advance"; and on pg. 4, line 15 delete, "in conformity with the notice provisions set forth in VA Code section 15.2-147." The vote was as follows: In favor, Mayor Wilson, Vice Mayor Bennett-Parker, Councilman Aguirre, Councilman Chapman, Councilwoman Jackson, Councilwoman Pepper, and Councilman Seifeldin; Opposed none.

The ordinance reads as follows:

#### **ORDINANCE NO. 5273**

### **AN EMERGENCY ORDINANCE IMPLEMENTING EMERGENCY PROCEDURES TO ENSURE CONTINUITY OF CITY GOVERNMENT AND, IN PARTICULAR, TO MODIFY PUBLIC MEETING PROCEDURES AND OTHER PUBLIC PRACTICES AND PROCEDURES TO ADDRESS CONTINUITY OF OPERATIONS ASSOCIATED WITH THE COVID-19 PANDEMIC DISASTER.**

**WHEREAS**, on March 12, 2020, Governor Ralph S. Northam issued Executive Order Fifty-One declaring a state of emergency for the Commonwealth of Virginia arising from the novel Coronavirus (COVID-19) pandemic; and

**WHEREAS**, Executive Order Fifty-One acknowledged the existence of a public health emergency which constitutes a disaster as defined by Virginia Code § 44-146.16 arising from the public health threat presented by a communicable disease anticipated to spread; and

**WHEREAS**, Executive Order Fifty-One ordered implementation of the Commonwealth of Virginia Emergency Operations Plan, activation of the Virginia Emergency Operations Center to provide assistance to local governments, and authorization for executive branch agencies to waive "any state requirement or regulation" as appropriate; and

**WHEREAS**, on March 13, 2020, the President of the United States declared a national emergency, beginning March 1, 2020, in response to the spread of COVID-19; and

**WHEREAS**, on March 11, 2020, the World Health Organization declared the COVID-19 outbreak a pandemic; and

**WHEREAS**, on March 14, 2020, effective at 5:00 p.m. and extending through June 10, 2020, at 5:00 p.m., or as may be amended by the City Council (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**, the City Council finds that COVID-19 constitutes a real and substantial threat to public health and safety and constitutes a “disaster” as defined by Virginia Code §44-146.16 being a “communicable disease of public health threat;” and

**WHEREAS**, Virginia Code § 15.2-1413 provides that, notwithstanding any contrary provision of law, a locality may, by ordinance, provide a method to assure continuity of government in the event of a disaster for a period not to exceed six months; and

**WHEREAS**, Virginia Code § 44-146.21(C) further provides that a local director of emergency management or any member of a governing body in his absence may upon the declaration of a local emergency “proceed without regard to time-consuming procedures and formalities prescribed by law (except mandatory constitutional requirements) pertaining to performance of public work;” and

**WHEREAS**, Virginia Code § 2.2-3708.2(A)(3) allows, under certain procedural requirements including public notice and access, that members of the City Council may convene solely by electronic means “to address the emergency;” and

**WHEREAS**, the open public meeting requirements of the Virginia Freedom of Information Act (“FOIA”) are limited only by a properly claimed exemption provided under that Act or “any other statute;” and

**WHEREAS**, the Governor and Health Commissioner of the Commonwealth of Virginia and the President of the United States have recommended suspension of public gatherings of more than ten attendees; and

**WHEREAS**, the Attorney General of Virginia issued an opinion dated March 20, 2020 stating that localities have the authority during disasters to adopt ordinances to ensure the continuity of government; and

**WHEREAS**, this emergency ordinance in response to the disaster caused by the COVID-19 pandemic promotes public health, safety and welfare and is consistent with the law of the Commonwealth of Virginia, the Constitution of Virginia and the Constitution of the United States of America.

**NOW THEREFORE, THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:**

1. That the COVID-19 pandemic makes it unsafe to assemble in one location a quorum for public bodies including the City Council, the School Board, the Planning Commission and all local and regional boards, commissions, committees and authorities created by the City Council or to which the City Council appoints all or a portion of its members (collectively “Public Entities” and individually “Public Entity”), or for such Public Entities to conduct meetings in accordance with normal practices and procedures.

2. That in accordance with Virginia Code § 15.2-1413, and notwithstanding any contrary provision of law, general or special, the following emergency procedures are adopted to ensure the continuity of government during this emergency and disaster:

a. Any meeting or activities which require the physical presence of members of the Public Entities may be held through real time electronic means (including audio, telephonic, video or other practical electronic medium) without a quorum physically present in one location; and

b. Prior to holding any such electronic meeting, except for emergency meetings, the Public Entity shall provide public notice of at least three days in advance of the electronic meeting identifying how the public may participate or otherwise offer comment; and

c. Any such electronic meeting of Public Entities shall state on its agenda and at the beginning of such meeting that it is being held pursuant to and in compliance with this Ordinance; identify Public Entity members physically and/or electronically present; identify the persons responsible for receiving public comment; and identify notice of the opportunities for the public to access and participate in such electronic meeting; and

d. Any such electronic meeting of the Public Entities shall be open to electronic participation by the public and closed to in-person participation by the public; and

e. For any matters requiring a public hearing, public comment may be solicited by electronic means in advance and shall also be solicited through telephonic or other electronic means during the course of the electronic meeting. All such public comments will be provided to members of the Public Entity at or before the electronic meeting and made part of the record for such meeting; and

f. The minutes of all electronic meeting shall conform to the requirements of law, identify how the meeting was conducted, members participating, and specify what actions were taken at the meeting. The Public Entities may approve minutes of an electronic meeting at a subsequent electronic meeting and shall later approve all such minutes at a regular or special meeting after the emergency and disaster has ended.

**IT IS FURTHER ORDAINED** that notwithstanding any provision of law, regulation or policy to the contrary, any deadlines requiring action by a Public Entity, its officers (including Constitutional Officers) and employees of its organization shall be suspended during this emergency and disaster, however, the Public Entities, officers and employees thereof are encouraged to take such action as is practical and appropriate to meet those deadlines. Failure to meet any such deadlines shall not constitute a default, violation, approval, recommendation or otherwise.

**IT IS FURTHER ORDAINED**, that non-emergency public hearings and action items of Public Entities may be postponed to a date certain provided that public notice is given so that the public are aware of how and when to present their views.

**IT IS FURTHER ORDAINED**, that the provisions of this Emergency Ordinance shall remain in full force and effect for the duration of the Emergency Period, unless amended, rescinded or readopted by the City Council but in no event shall such ordinance be effective for more than six months. Upon rescission by the City Council or automatic expiration as described herein, this emergency ordinance shall terminate and normal practices and procedures of government shall resume.

Nothing in this Emergency Ordinance shall prohibit Public Entities from holding in-person public meetings provided that public health and safety measures as well as social distancing are taken into consideration.

An emergency is deemed to exist, and this ordinance shall be effective upon its adoption.

4. Introduction, First and Second Reading, Public Hearing and Final Passage of an Emergency Ordinance to impose a moratorium on penalties and interest for Restaurant Meals Taxes, Transient Occupancy Taxes and BPOL taxes; and consideration of resolutions to change the filing deadline for Business Personal Property and Elderly and Disabled Tax Relief Applications. [ROLL-CALL VOTE]

(A copy of the City Manager’s memorandum dated March 23, 2020, is on file in the Office of the City Clerk and Clerk of Council, marked Exhibit No. 1 of Item No. 4; 03/24/20, and is incorporated as part of this record by reference.

A copy of the informal memorandum explaining the ordinance is on file in the Office of the City Clerk and Clerk of Council, marked Exhibit No. 2 of Item No. 4; 03/24/20, and is incorporated as part of this record by reference.

A copy of the ordinance referred to in the above item, of which each member of Council received a copy not less than 24 hours before said introduction, is on file in the Office of the City Clerk and Clerk of Council, marked Exhibit No. 3 of Item No. 4; 03/24/20, and is incorporated as part of this record by reference.)

**WHEREUPON**, upon motion by Councilwoman Pepper, seconded by Councilman Chapman and carried unanimously by roll-call vote, City Council closed the public hearing and passed on first and second reading an emergency ordinance to impose a moratorium on penalties and interest for Restaurant Meals Taxes, Transient Occupancy Taxes and BPOL taxes. The vote was as follows: In favor, Mayor Wilson, Vice Mayor Bennett-Parker, Councilman Aguirre, Councilman Chapman, Councilwoman Jackson, Councilwoman Pepper, and Councilman Seifeldein; Opposed, none.

The ordinance reads as follows:

**ORDINANCE NO. 5274**

AN ORDINANCE to amend and reordain Section 3-2-248 (PENALTY AND INTEREST FOR FAILURE TO REMIT TAXES WHEN DUE) of Article N (TAX ON MEALS SOLD BY RESTAURANTS) and Section 3-2-146 (PENALTY AND INTEREST FOR NONPAYMENT) of Article K (TRANSIENT LODGING TAX) both of Chapter 2 (TAXATION), of Title 3 (FINANCE, TAXATION AND PROCUREMENT); and Section 9-1-10.1 (INSTALLMENT PAYMENTS WHEN TAX IS BASED ON GROSS RECEIPTS) and Section 9-1-12 (PENALTY FOR

FAILURE TO PAY WHEN DUE ) both of Article A (GENERAL PROVISIONS), Chapter 1 (BUSINESS LICENSES), of Title 9 (LICENSING AND REGULATION) of the Code of the City of Alexandria, Virginia, 1981, as amended.

**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**, there have been confirmed and suspected cases of COVID-19 within the Commonwealth of Virginia and the City, specifically; and

**WHEREAS**, pursuant to City Charter Section 3.12 and City Code Section 2-1-21, if the City Council finds there is an emergency, an ordinance pertaining to that emergency may be read a second time and passed with or without amendment at the same meeting at which it is introduced and no publication or specific time interval between introduction and passage is necessary.

NOW THEREFORE, THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 3-2-248 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is amended and reordained by adding the text shown in underline as follows:

Sec. 3-2-248 Penalty and interest for failure to remit taxes when due.

If any person whose duty it is to do so shall fail or refuse to remit to the director the tax required to be collected under this article within the time and in the amount specified in this article, there shall be added to the tax by the director a penalty of 10 percent of the tax past due or the sum of \$10, whichever is greater; provided, however, that the penalty shall in no case exceed the amount of tax due. In addition thereto, interest on the taxes and penalty shall commence on the first day following the day such taxes are due and shall continue until all such taxes and penalty are paid. Such interest shall accrue at the rate of 10 percent per annum for the first year such taxes and penalty remain unpaid and thereafter at the rate of five percent per annum.

Notwithstanding, the director may waive late payment penalties and interest if the failure to pay on time is due to no fault of the taxpayer. Furthermore, in response to the declaration of a state of emergency related to COVID-19, no late payment penalties or interest pursuant to this section shall be charged or payable on any late payment of taxes to the Department of Finance under Article N for meal sales made from February 1, 2020 and continuing through June 30, 2020. Such period shall be deemed the COVID-19 payment moratorium, and Sellers as defined herein may defer payment of such tax during the COVID-19 moratorium. If

any Seller shall have already paid to the Department of Finance Meals tax based on February sales prior to the date of this ordinance amendment adoption, such Seller shall, upon request, be allowed to instead defer said payment and thus be entitled to an interim refund of such taxes paid. Such interim refund shall be without interest. Any such taxes so refunded shall be due and payable at the end of the moratorium as provided herein. Any such Meals tax payments that may be deferred during the moratorium shall be due and payable in full following the expiration of said moratorium. However, the Department of Finance shall accept such payment of deferred taxes pursuant to a monthly payment plan, if so elected by the Seller, without penalty or interest. The term of any such payment plan shall be no longer than June 30, 2021. Any monthly payment of deferred taxes under a payment plan shall be in addition to payment of the current month when due. Any late payments of the current month taxes due following expiration of the moratorium on June 30, 2020, shall incur late payment penalties and interest as provided herein.

Section 2. That Section 3-2-146 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is amended and reordained by adding the text shown in underline as follows:

Sec. 3-2-146 Penalty and interest for nonpayment.

If any person any person shall fail or refuse to remit to the director the tax required to be collected and paid under this article within the time and in the amount specified in this article, there shall be added to such tax by the director a penalty of 10 percent of the tax past due or the sum of \$10, whichever is greater; provided, however, that the penalty shall in no case exceed the amount of tax due. In addition thereto, interest on the taxes and penalty shall commence on the first day following the day such taxes are due and shall continue until all such taxes and penalty are paid. Such interest shall accrue at the rate of 10 percent per annum for the first year such taxes and penalty remain unpaid and thereafter at the rate of five percent per annum.

Notwithstanding, the director may waive late payment penalties and interest if the failure to pay on time is due to no fault of the taxpayer. Furthermore, in response to the declaration of a state of emergency related to COVID-19, no late payment penalties or interest pursuant to this section shall be charged or payable on any late payment of taxes to the Department of Finance under Article K for transient lodging sales made from February 1, 2020 and continuing through June 30, 2020. Such period shall be deemed the COVID-19 payment moratorium, and Hotels as defined herein may defer payment of such tax during the COVID-19 moratorium. If any Hotel shall have already paid to the Department of Finance Transient Lodging tax based on February sales prior to the date of this ordinance amendment adoption, such Hotel shall, upon request, be allowed to instead defer said payment and thus be entitled to an interim refund of such taxes paid. Such interim refund shall be without interest. Any such taxes so refunded shall be due and payable at the end of the moratorium as provided herein. Any such Transient tax payments that may be deferred during the moratorium shall be due and payable in full following the expiration of said moratorium. However, the Department of Finance shall accept such payment of deferred taxes pursuant to a monthly payment plan, if so elected by the Hotel, without penalty or interest. The term of any such payment plan shall be no longer than June 30, 2021. Any monthly payment of deferred taxes under a payment plan shall be in addition to payment of the current month tax when due. Any late payments of the current month taxes due following expiration of the moratorium on June 30, 2020, shall incur late payment penalties and interest as provided herein.

Section 3. That Section 9-1-10.1 and Section 9-1-12 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is amended and reordained by adding the text shown in underline as follows:

Sec. 9-1-10.1        Installment payments when tax is based on gross receipts.

(a) In all cases where a license tax is based in whole or in part upon gross receipts, and the tax on such gross receipts is equal to or exceeds the sum of \$1,000, exclusive of any and all other types of tax, the tax may be paid in four equal installments during the license year, the first payment to be made on or before March 1, the second on or before May 1, the third on or before August 1 and the fourth on or before November 1, provided the taxpayer elects to do so by making his application for a license year and paying the first installment and any tax unpaid and owing for any previous license year on or before March 1 of the license year for which the application is being made.

(b) Upon a default in the payment of any license tax installment when it becomes due, the amount of such installment and all remaining installments shall be delinquent and shall become due and payable immediately, in addition to the applicable late payment penalty and interest.

(c) There is hereby imposed on payments made on installment charge which shall be calculated as follows:

- (1) first installment: none;
- (2) second installment: five percent of payment made;
- (3) third installment: six percent of payment made;
- (4) fourth and final installment: nine percent of payment made.

(d) Notwithstanding, in response to the declaration of a state of emergency related to COVID-19, payment of the second installment otherwise due May 1, 2020, may at the election of the business, be deferred to January 8, 2021, and the handling fee of five percent on this quarterly installment shall not be due and payable.

Sec. 9-1-12    Penalty for failure to pay when due.

(a) There shall be a penalty of 10 percent or \$10, whichever is greater, added to all license taxes levied under the provision of this chapter that are unpaid on the due dates thereof and, therefore, delinquent.

Notwithstanding, the director may waive late payment penalties if the failure to pay on time is due to no fault of the taxpayer. Furthermore, in response to the declaration of a state of emergency related to COVID-19, no late payment penalties pursuant to this section shall be charged or payable on any late payment of taxes for Tax Year 2020 to the Department of Finance under Article A for Business, Professional and Occupational License (BPOL) that are otherwise due to be paid from the date of adoption of this ordinance amendment and continuing through June 30, 2020. Such period shall be deemed the COVID-19 payment moratorium, and businesses as defined herein may defer payment of such tax not yet paid during the COVID-19 moratorium. Any such BPOL tax payments that may be deferred during the moratorium shall be due and payable in full following the expiration of said moratorium. However, the Department of Finance shall accept such payment of deferred taxes pursuant to a monthly payment plan, if so elected by the business, without penalty. The term of any such payment plan shall be no longer than June 30, 2021. Interest on such payments will continue to accrue as required by Section 58.1-3703.1(A)(2)(e) of the Code of Virginia. Any monthly



payment of deferred taxes under a payment plan shall be in addition to payment of the current year BPOL taxes when due. Any late payments of the current year BPOL taxes due following expiration of the moratorium on June 30, 2020, shall incur late payment penalties and interest as provided herein.

Section 4. That this ordinance shall become effective upon the date and at the time of its final passage.

**WHEREUPON**, upon motion by Councilwoman Pepper, seconded by Councilwoman Jackson and carried unanimously by roll-call vote, City Council approved resolution to change the filing deadline for Business Personal Property and Elderly and Disabled Tax Relief applications. The vote was as follows: In favor, Mayor Wilson, Vice Mayor Bennett-Parker, Councilman Aguirre, Councilman Chapman, Councilwoman Jackson, Councilwoman Pepper, and Councilman Seifeldin; Opposed, none.

The resolutions read as follows:

### **RESOLUTION NO. 2929**

#### **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.

**RESOLUTION NO. 2930**

**RESOLUTION REGARDING EXTENDING DEADLINE TO APPLY FOR TAX RELIEF FOR  
ELDERLY AND DISABLED CITIZENS**

**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 disruption within the community and the elderly and disabled community are especially affected by this crisis; and

**WHEREAS**, April 15, 2020 is the deadline to apply for 2020 real estate tax relief, and April 10, 2020 is the deadline to apply for personal property tax relief for elderly and disabled citizens; and

**WHEREAS**, these renditions provide the information necessary to properly adjust real and personal property tax bills; and

**WHEREAS**, completion of this application may cause additional stress at a time when the community is focused on other matters; and

**WHEREAS**, the Director of Finance is already empowered to accept late applications provided good cause is shown for the failure to file by the proscribed deadline; and

**WHEREAS**, the Alexandria City Council desires to provide all support possible at this time, especially to the elderly and disabled.

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

That the City Council:

1. views any late 2020 real or personal property tax relief applications associated with the COVID-19 crisis to be a matter of “good cause;” and
  2. commends the Director of Finance to accept such applications as timely filed; and
  3. affirms that the Department of Finance already accepts such applications online and that the Department should continue to encourage applicants to file electronically in order to promote social distancing to the benefit of the public and staff.
5. Resolution Authorizing the City Manager to apply for grants subject to subsequent City Council ratification. [ROLL-CALL VOTE]

(A copy of the City Manager’s memorandum dated March 23, 2020 is on file in the Office of the City Clerk and Clerk of Council, marked Exhibit No. 1 of Item No. 5; 03/24/20, and is incorporated as part of this record by reference.)

**WHEREUPON**, upon motion by Councilwoman Pepper, seconded by Vice Mayor Bennett-Parker and carried unanimously by roll-call vote, City Council adopted a resolution to delegate to the City Manager the authority to apply for grants and accept grant awards that are in the best interest of the City during this COVID-19 emergency in the event that the City Council is unable to do so in a timely manner. The vote was as follows: In favor, Mayor Wilson, Vice Mayor Bennett-Parker, Councilman Aguirre, Councilman Chapman, Councilwoman Jackson, Councilwoman Pepper, and Councilman Seifeldein; Opposed none.

The resolution reads as follows:

**RESOLUTION NO. 2931**

**WHEREAS**, in accordance with the City of Alexandria City Charter, it is necessary that the City Council ratify grant applications from any source for any purpose relating to the powers and duties of the city government.

**WHEREAS**, federal and state emergency aid grants or other grants could be made available with short application deadlines; and

**WHEREAS**, some such grant monies could be forfeited if the application is not formally submitted in a timely manner; and

**WHEREAS**, City Council recognizes that there are times and circumstances when it is allowable for grants to be accepted without their formal consent to avoid forfeiture; and

**WHEREAS**, only City Council has the inherent authority to authorize applications for grants, but that authority may be delegated by Council to one or more officers of the City; and

**WHEREAS**, City Council wishes to delegate to the City Manager its authority to apply for and accept grants in the best interest of the City in times of declared emergency in the event that City Council cannot ratify the application in a timely manner.

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

1. That, in a declaration of emergency, the City Manager be, and he hereby is, delegated the authority of City Council to execute and file applications and accept grants of financial assistance awarded to the City of Alexandria and/or any of its affiliated organizations to defray costs attributed to the national health crisis, and to authorize the City Manager to furnish any such documents and other information as may be required for processing the grant request; and
2. All grants applied for by the City Manager remain subject to subsequent ratification by City Council; and
3. That this resolution shall take effect upon its adoption.

**CITY MANAGER REPORTS**

6. COVID-19 Health Update from the Alexandria Health Department.

City Council received a health update from Dr. Haering, Director, Alexandria Health Department, on the measures the Health Department are taking to address the health crisis and he responded to questions from City Council about testing, resources, and data about the pandemic.

7. COVID-19 Continuity of Government Update from the City Manager.

City Council received an update from Mr. Jinks, City Manager, on continuity of government operations during this emergency. Mr. Jinks highlighted scheduling for employees,

availability of government services, leave for employees, ongoing planning for the changing needs of the community and he responded questions from City Council.

8. FY 2021 Budget Discussion:" Livable, Green, and Prospering City" Focus Area.

FY2021 Budget Discussion

City Manager Jinks gave an update on the current budgeting situation as it relates to the emergency. City Manager Jinks explained there is now a need to give City Council a revised proposed budget for FY 2021 to address the expected shortfall created by the COVID-19 crisis. Mr. Routt, Director, Office of Management and Budget, gave presentation on items that might be considered to fill in the expected gap in the budget and he, along with department heads, highlighted areas in the budget for consideration. Mr. Routt stated that OMB would be updating the Budget Calendar to reflect the changed discussions.

9. Other. (COVID-19 Related)

None.

Adjourn.

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**THERE BEING NO FURTHER BUSINESS TO BE DISCUSSED**, upon motion by Councilwoman Pepper, seconded by Councilman Chapman and carried unanimously, the special meeting of March 24, 2020 was adjourned at 10:15 p.m. The vote was as follows: In favor, Mayor Wilson, Vice Mayor Bennett-Parker, Councilman Aguirre, Councilman Chapman, Councilwoman Jackson, Councilwoman Pepper, and Councilman Seifeldein; Opposed, none.

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**APPROVED BY:**

**JUSTIN M. WILSON    MAYOR**

ATTEST:

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Gloria A. Sitton, CMC    City Clerk