

City of Alexandria, Virginia

MEMORANDUM

DATE: APRIL 13, 2009

TO: THE HONORABLE MAYOR AND MEMBERS OF CITY COUNCIL

FROM: JAMES K. HARTMANN, CITY MANAGER 

SUBJECT: PROPOSED REAL AND PERSONAL PROPERTY TAX RATES
ORDINANCES AND PROPOSED EFFECTIVE TAX RATE INCREASE FOR
CALENDAR YEAR 2009 (FISCAL YEAR 2010)

ISSUE: What real property (residential and commercial) and personal property tax rates should be adopted.

RECOMMENDATION: That City Council hold the public hearing on Saturday April 18, and consider the ordinance for second reading and final passage on Monday, April 27. The maximum rates authorized by City Council in the attached ordinance reflect:

1. A base real estate tax rate on residential, commercial and industrial property for calendar year 2009 of \$0.905 per one hundred dollars of assessed valuation;
2. An add-on real estate tax rate on non-residential commercial and industrial property for calendar year 2009 to be dedicated for transportation purposes of \$ 0.00 per one hundred dollars of valuation; and
3. A dedication of 0.3% of real estate tax revenues for the Open Space Trust Fund Account; and
4. A personal property tax rate on vehicles and business tangible property for calendar year 2009 of \$4.75 per one hundred dollars of valuation.

DISCUSSION: Under the requirements of The Code of Virginia (The Code), the City Council annually must establish real property and personal property tax rates for each calendar year. The Code also establishes certain advertising and public hearing requirements prior to the adoption of these property tax rates. One of these Code requirements is that the rates that Council chooses to advertise are the highest rates that Council can consider adopting.

The State Code since 1990 has required a special tax hearing and tax increase hearing public notice. The applicable State Code section does not deal with the circumstance of

assessments declining combined with a proposed tax rate increase.¹ As a result, it is recommended that the 2009 real estate tax rate setting process be handled as it has for nearly two decades with a special notice and separate hearing continuing for 2009.

City Council acted on Saturday, March 14, to establish the maximum real estate tax rate of 90.5 cents per \$100 of assessed value, which was advertised in advance of the April 18 public hearing to be considered, including any special commercial real estate tax for transportation purposes.

The following is the proposed schedule for calendar year 2009 (FY 2010):

<u>Date:</u>	<u>Topic:</u>
March 14	Introduction of proposed tax ordinance
April 13	Regular public hearing on the budget
April 18	Public hearing on the property tax rates and property tax related ordinance
April 27	Final adoption of the budget and related tax ordinance

The following chart illustrates alternative real estate tax rates that Council might consider for the base real estate tax rate which applies to residential, commercial, and industrial properties:

Tax Rate Increase Over Current \$0.845	FY 2010 (in millions) Revenues	Average Change in Residential Tax (\$) (%)	
4.2 cents (proposed)	\$13.9	-1	-0.0%
5.2 cents (Alt. CIP budget)	\$17.2	+47	+1.1%
6 cents	\$19.8	+85	+2.0%

The FY 2010 proposed operating budget reflects a 4.2 cent increase to the real property tax rate of \$0.845 per \$100 to \$0.887 of assessed value, and does not include any add-on commercial property tax rate option. However, the alternative CIP budget, if funded, would require a 1 cent real estate tax rate increase to the proposed rate of \$0.897.

The proposed budget and the proposed ordinance do not assume the continuation of the dedication of one cent of the real estate tax rate for affordable housing and one percent real estate tax revenue for open space. The dedication for affordable housing is proposed to be reduced to 0.7 cents, enough to cover the \$2.25 million debt service on bonds already issued (or to be potentially issued for affordable housing purposes). The dedication for open space is proposed to be reduced to 0.3% of real estate tax revenues.

¹ The total value of taxable real property within the City has been assessed at \$34.4 billion including non-locally assessed properties. This reflects a 2.1% decrease in total assessments. Of the total decrease, approximately 2.8% (\$992.1 million) is due to declining values of existing property, partially offset by \$268.4 million in new growth, including \$64.5 million in new residential growth and \$203.9 million in new commercial growth. The reassessments of existing properties decreased \$992.1 million. Existing commercial real property depreciated \$28.8 million; the value of existing residential property decreased by \$948.2 million. Under the proposed \$0.887 tax rate, the tax bill for the average residential unit in 2009 is expected to decrease by \$1.

As part of the transportation funding initiatives which the General Assembly approved (HB3202) during its 2007 session, local governments in Northern Virginia also were each given a commercial real estate tax option to be used for transportation purposes. Under the commercial real estate tax option, localities are now authorized to adopt a differential real estate tax rate on non-residential commercial and industrial property in the City of no more than 25 cents per \$100 of value. (Apartments and all other residential property in the City would be excluded from this new tax.) Non-residential commercial property includes office, retail, hotel, general commercial, industrial and public utility real property. The zero commercial tax rate in the proposed budget will be considerably lower than surrounding jurisdictions, because the budget continues the current policy of no add-on tax on commercial property. In their proposed budgets, Arlington County's add-on tax for commercial property is \$0.125 and Fairfax County's add on rate is \$0.11. During this session of the General Assembly a \$0.125 tax rate cap until June, 2013 was passed, reducing the previous \$0.25 tax rate cap in half.

The FY 2010 Proposed Operating budget reflects no change per \$100 of assessed value to the current various personal property tax rates:

- \$4.75 for tangible personal property,
- \$3.55 for vehicles with specially designed equipment for use by the physically disabled,
- \$4.50 for machinery and tools used in machinery and manufacturing business, and
- \$.01 for privately-owned pleasure boats and watercraft that are used for recreational purposes only.

It should be noted that because of a projected decline in average vehicle values in 2009, the average household will see their vehicle personal property tax bill drop \$66 or 23% from \$298 per household to \$224 per household.

The attached ordinance assumes that the personal property tax rates for machinery and tools, specially equipped vehicles for the disabled, and boats would not change for 2009.

FISCAL IMPACT: A one cent increase in the overall real estate tax on each \$100 of assessed value is expected to generate an additional \$1.6 million in FY 2009 and \$3.3 million in FY 2010. Each increase of one cent of the commercial real estate rate add-on real estate tax if enacted would generate \$0.5 million in FY 2009 and \$1.0 million in FY 2010.

Since 2004 the City has dedicated a portion of real estate tax revenues to the acquisition and development of open space. The dedicated tax rate for open space started as \$0.01 of the real estate tax rate, and then in 2007 was changed to 1% of real estate tax revenues. The FY 2010 budget recommends that the 1% be reduced to 0.3% of real estate tax revenues which will be sufficient to cover open space debt service of \$814,306 in FY 2010.

The FY 2010 proposed budget proposes to dedicate \$0.007 of the real estate tax rate for affordable housing. This is a reduction of \$0.003 and lowers the affordable housing dedicated income stream to a level that can support \$2.2 million of affordable housing bond debt service (\$1.4 million in existing debt service, and \$0.8 million in new debt service which could support \$8.0 million in new affordable housing bonds. As this affordable housing dedication is

established by resolution, it is subject to the regular budget hearing of April 13 and to final adoption on April 27.

ATTACHMENT: Proposed Ordinance

STAFF:

Mark Jinks, Deputy City Manager

Bruce Johnson, Chief Financial Officer

Laura Triggs, Director, Finance Department

Eric Eisinger, Budget and Management Analyst

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Introduction and first reading: 3/14/09
Public hearing: 4/18/09
Second reading and enactment: 4/27/09

INFORMATION ON PROPOSED ORDINANCE

Title

AN ORDINANCE to amend and reordain Section 3-1-2 (OPEN SPACE TRUST FUND ACCOUNT) of Chapter 1 (GENERAL PROVISIONS) and Section 3-2-181 (LEVIED; AMOUNT) and Section 3-2-188 (CLASSIFICATION AND TAXATION OF CERTAIN COMMERCIAL AND INDUSTRIAL PROPERTY), of Division 1, (REAL ESTATE), and Section 3-2-221 (LEVIED ON TANGIBLE PERSONAL PROPERTY OTHER THAN MOBILE HOMES, AUTOMOBILES, TRUCKS, ANTIQUE MOTOR VEHICLES, TAXICABS, MOTOR VEHICLES WITH SPECIALLY DESIGNED EQUIPMENT FOR USE BY THE HANDICAPPED, MOTORCYCLES, CAMPER AND OTHER RECREATIONAL VEHICLES, BOATS AND TRAILERS; AMOUNT), Section 3-2-222 (LEVIED ON MACHINERY AND TOOLS USED IN MINING OR MANUFACTURING BUSINESS; AMOUNT), Section 3-2-223 (LEVIED ON MOBILE HOMES; AMOUNT), Section 3-2-224 (LEVIED ON AUTOMOBILES, TRUCKS, TRAILERS, SEMI-TRAILERS ANTIQUE MOTOR VEHICLES, TAXICABS, MOTORCYCLES, CAMPER AND OTHER RECREATIONAL VEHICLES, BOATS AND TRAILERS; AMOUNT) of Division 3 (TANGIBLE PERSONAL PROPERTY AND MACHINERY AND TOOLS), all of Article M (LEVY AND COLLECTION OF PROPERTY TAXES), Chapter 2 (TAXATION), Title 3 (FINANCE, TAXATION AND PROCUREMENT) of The Code of the City of Alexandria, Virginia, 1981, as amended.

Summary

The proposed ordinance sets the city's 2009 general tax rates for (1) real property; (2) tangible personal property; (3) does not impose an additional real property tax on all commercial and industrial property; and (4) sets the amount of real estate tax set aside for the Open Space Trust Fund Account starting on January 1, 2009 to the amount necessary to cover debt services on Open Space Trust Fund supported bonds (0.3% of estimated 2009 real estate tax revenue) as part of FY 2010 budget cycle, City Council can increase the amount set aside for this fund.

The ordinance sets the 2009 real property tax rate at \$_____ on each \$100 of assessed value, compared with the 2008 rate of \$0.845. Personal property tax rates are unchanged from 2008. The ordinance levies for calendar year 2009, an additional real property tax of \$0.00 per \$100 of assessed value on all commercial and industrial property in the City. City Council has the authority to lower the tax rates set forth in the ordinance.

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Sponsor

Staff

Mark Jinks, Deputy City Manager
Laura Triggs, Director of Finance
Bruce Johnson, Chief Financial Officer
Christopher Spera, Acting City Attorney

Authority

Article X, § 4, Virginia Constitution
§§ 2.02(a)(1), 6.15 Alexandria City Charter
§ 58.1-3221.3, Code of Virginia

Estimated Costs of Implementation

None.

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

None.

ORDINANCE NO. _____

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AN ORDINANCE to amend and reordain Section 3-1-2 (OPEN SPACE TRUST FUND ACCOUNT) of Chapter 1 (GENERAL PROVISIONS) and Section 3-2-181 (LEVIED; AMOUNT) and Section 3-2-188 (CLASSIFICATION AND TAXATION OF CERTAIN COMMERCIAL AND INDUSTRIAL PROPERTY), of Division 1, (REAL ESTATE), and Section 3-2-221 (LEVIED ON TANGIBLE PERSONAL PROPERTY OTHER THAN MOBILE HOMES, AUTOMOBILES, TRUCKS, ANTIQUE MOTOR VEHICLES, TAXICABS, MOTOR VEHICLES WITH SPECIALLY DESIGNED EQUIPMENT FOR USE BY THE HANDICAPPED, MOTORCYCLES, CAMPERS AND OTHER RECREATIONAL VEHICLES, BOATS AND TRAILERS; AMOUNT), Section 3-2-222 (LEVIED ON MACHINERY AND TOOLS USED IN MINING OR MANUFACTURING BUSINESS; AMOUNT), Section 3-2-223 (LEVIED ON MOBILE HOMES; AMOUNT), Section 3-2-224 (LEVIED ON AUTOMOBILES, TRUCKS, TRAILERS, SEMI-TRAILERS ANTIQUE MOTOR VEHICLES, TAXICABS, MOTORCYCLES, CAMPERS AND OTHER RECREATIONAL VEHICLES, BOATS AND TRAILERS; AMOUNT) of Division 3 (TANGIBLE PERSONAL PROPERTY AND MACHINERY AND TOOLS), all of Article M (LEVY AND COLLECTION OF PROPERTY TAXES), Chapter 2 (TAXATION), Title 3 (FINANCE, TAXATION AND PROCUREMENT) of The Code of the City of Alexandria, Virginia, 1981, as amended.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 3-1-2 of the Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended to read as follows:

Sec. 3-1-2 Open Space Trust Fund Account.

(a) Establishment of account. There is hereby established for the City of Alexandria a permanent account within the Capital Projects Fund to be known and designated as The City of Alexandria Open Space Trust Fund Account, which account shall be accounted for and maintained separate and apart from all other accounts maintained by the City of Alexandria.

(b) Funding of account. There is hereby assigned and appropriated to such account, and for the fiscal year commencing January 1, 2009 and in each succeeding fiscal year, from the tax on real estate levied pursuant to section 3-2-181 of this code, in addition to all other appropriations made to such account, if any, the sum of 0.3 percent of the total amount of tax so levied.

(c) Expenditures from account. Notwithstanding any contrary provision of law, appropriations from the said account shall be authorized and made exclusively to finance permanent open space public improvements included in the capital budget. Unexpended appropriations to such account shall not lapse or expire at the end of the fiscal year in which made, irrespective of whether such appropriations were encumbered within such fiscal year.

1 (d) Open space public improvements defined. As used in this section, permanent
2 open space public improvements means land acquired by the city in fee or by perpetual
3 easement, and dedicated to outdoor recreational and park uses, whether active, passive or
4 natural resource area, for the use of the general public, together with accessory buildings
5 and structures incidental and subordinate to the outdoor recreational and park uses of such
6 acquired land, and capital expenditures including but not limited to, demolition, clean-up,
7 grading, engineering and design work, and the acquisition and installation of furniture,
8 structures, landscaping, apparatus and facilities, for such use and improvement of the site.
9

10 Section 2. That Section 3-2-181 of The Code of the City of Alexandria,
11 Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as
12 follows:
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14 Sec. 3-2-181 Levied; amount.
15

16 There shall be levied and collected for the calendar year ~~2008-2009~~ on all real estate
17 located within the territorial boundaries of the city and subject to taxation for city purposes
18 under the constitution and laws of this state and city, a tax of ~~\$0.845~~-\$___ on each \$100 of
19 the assessed residential property value thereof and ~~\$0.845~~-\$___ on each \$100 of the
20 assessed commercial residential property value thereof, for the support of the city
21 government, for the payment of principal and interest of the city debt and for other
22 municipal expenses and purposes.
23

24 Section 3. That Sec. 3-2-188 of The Code of the City of Alexandria, 1981 as
25 amended, be, and the same hereby is, amended and reordained to read as follows:
26

27 Sec. 3-2-188 Classification and taxation of certain commercial and industrial real
28 property.
29

30 (a) Pursuant to the authority granted by Section 58.1-3221.3 of the Code of
31 Virginia (1950), as amended, all commercial and industrial real property in the City of
32 Alexandria classified by the General Assembly as a separate class of real property for
33 local taxation shall be designated, assessed and taxed as a separate class of real
34 property. Such separate class of real property shall not include any residential uses
35 excluded by Section 58.1-3221.3 of the Code of Virginia.
36

37 (b) In addition to all other taxes and fees permitted by law, the class of real
38 property designated in this section may, and if imposed by ordinance shall, be subject to a
39 real property tax, in addition to that imposed by City Code Section 3-2-181 and any other
40 applicable law, at the rate established by the City Council of the City of Alexandria
41 not to exceed the rate authorized by the Code of Virginia.
42

43 (c) All revenues generated from the real property tax imposed by this Section
44 3-2-188 shall be used exclusively for transportation-related projects and services that benefit
45 the City of Alexandria.
46

47 (d) The real property tax imposed by this Section 3-2-188 shall be levied,
48 administered, enforced and collected in the same manner as set forth in Subtitle III of Title

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1 58.1 of the Code of Virginia and Chapter 2 of this Title for the levy, administration,
2 enforcement and collection of local taxes.

3
4 (e) The director of the department of real estate assessments shall separately
5 assess and set forth upon the City of Alexandria's land book the fair market value of that
6 property that is designated as a separate class of real property in accordance with the
7 provisions of this section.

8
9 (f) There shall be levied and collected for the calendar year 2009 on all real
10 estate located within the territorial boundaries of the city and subject to taxation
11 pursuant to this section, a tax of \$0.00 on each \$100 of the assessed value thereof, for
12 the purposes set forth in subsection (c) above.

13
14 Section 4. That Section 3-2-221 of The Code of the City of Alexandria,
15 Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as
16 follows:

17
18 Sec. 3-2-221 Levied on tangible personal property other than mobile homes, automobiles,
19 trucks, antique motor vehicles, taxicabs, motor vehicles with specially
20 designed equipment for use by the handicapped, motorcycles, campers and
21 other recreational vehicles, boats and boat trailers; amount.

22
23 There shall be levied and collected for the calendar year ~~2008-2009~~ on all tangible
24 personal property, other than mobile homes, automobiles, trucks, antique motor vehicles,
25 taxicabs, motor vehicles with specially designed equipment for use by the handicapped,
26 motorcycles, campers and other recreational vehicles, boats and trailers, owned or held by
27 residents or citizens of the city or located within the territorial boundaries of the city or
28 otherwise having a situs within the city and subject to taxation for city purposes under the
29 constitution and laws of this state and city, a tax of \$4.75 on every \$100 of assessed value
30 thereof, for the support of the city government, for the payment of principal and interest of
31 the city debt and for other municipal expenses and purposes.

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33 Section 5. That Section 3-2-222 of The Code of the City of Alexandria,
34 Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as
35 follows:

36
37 Sec. 3-2-222 Levied on machinery and tools used in mining or manufacturing business;
38 amount.

39
40 There shall be levied and collected for the calendar year ~~2008-2009~~ on all machinery
41 and tools used in a mining or manufacturing business taxable on capital and subject to
42 taxation for city purposes under the constitution and laws of this state and city, a tax of
43 \$4.50 on each \$100 of assessed value thereof, for the support of the city government, for the
44 payment of principal and interest of the city debt and for other municipal expenses and
45 purposes.

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47 Section 6. That Section 3-2-223 of The Code of the City of Alexandria,
48 Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as
49 follows:

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3 Sec. 3-2-223 Levied on mobile homes; amount.
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5 There shall be levied and collected for the calendar year ~~2008~~2009 on all vehicles
6 without motor power, used or designed to be used as mobile homes as defined in section
7 46.2-100 of the Code of Virginia, owned or held by residents or citizens of the city or
8 located within the territorial boundaries of the city or otherwise having a situs within the
9 city and subject to taxation for city purposes under the constitution and laws of this state and
10 city, a tax of \$ _____ on each \$100 of assessed value thereof, for the support of the city
11 government, for the payment of principal and interest of the city debt and for other
12 municipal expenses and purposes.
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14 Section 7. That Section 3-2-224 of The Code of the City of Alexandria,
15 Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as
16 follows:
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18 Sec. 3-2-224 Levied on automobiles, trucks, trailers, semi-trailers, antique motor vehicles,
19 taxicabs, motorcycles, campers and other recreational vehicles, boats and
20 trailers; amount.
21

22 (a) Except as provided in subsections (b), (c) and (d), there shall be levied and
23 collected for the calendar year ~~2008~~2009 on all automobiles, trucks, trailers, semi-trailers,
24 antique motor vehicles (as defined in section 46.2-100 of the Code of Virginia, 1950, as
25 amended, which may be used for general transportation purposes as provided in subsection
26 C of section 46.2-730 of the Code of Virginia, 1950, as amended), taxicabs, motorcycles,
27 campers and other recreational vehicles, boats and boat trailers owned or held by residents
28 or citizens of the city or located within the territorial boundaries of the city or otherwise
29 having a situs for taxation in the city, a tax of \$4.75 on every \$100 of assessed value thereof,
30 for the support of the city government, for the payment of principal and interest of the city
31 debt and for other municipal expenses and purposes.
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33 (b) There shall be levied on and collected for the calendar year ~~2008~~2009 on all
34 automobiles, trucks, trailers and semi-trailers with a gross vehicle weight of 10,000 pounds
35 or more which are used to transport property for hire by a motor carrier engaged in interstate
36 commerce, and are owned or held by residents or citizens of the city, are located within the
37 territorial boundaries of the city or otherwise have a situs for taxation in the city, a tax of
38 \$4.50 on every \$100 of assessed value thereof, for the support of the city government, for
39 the payment of principal and interest of the city debt and for other municipal expenses and
40 purposes.
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42 (c) There shall be levied on and collected for the calendar year ~~2008~~2009 on all
43 automobiles and trucks which are equipped with specially designed equipment for use by
44 the handicapped and are owned or held by residents or citizens of the city, are located within
45 the territorial boundaries of the city or otherwise have a situs for taxation in the city, a tax of
46 \$3.55 on every \$100 of assessed value thereof, for the support of the city government, for
47 the payment of principal and interest of the city debt and for other municipal expenses and
48 purposes.

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2 (d) There shall be levied on and collected for the calendar year ~~2008-2009~~ on all
3 privately owned pleasure boats and watercraft, which are used for recreational purposes
4 only, and are owned or held by residents or citizens of the city, or are located within the
5 territorial boundaries of the city or otherwise have a situs for taxation in the city, a tax of
6 \$.01 on every \$100 of assessed value thereof, for the support of the city government, for the
7 payment of principal and interest of the city debt and for other municipal expenses and
8 purposes.
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10 (e) For tax years commencing in 2006, the City adopts the provisions of Item
11 503.E of Chapter 951 of the 2005 Acts of Assembly (the 2005 revisions to the 2004-06
12 Appropriations Act, the "2005 Appropriations Act"), providing for the computation of tax
13 relief under the Personal Property Tax Relief Act of 1998, sections 58.1-3523 et seq. of the
14 Code of Virginia, as amended, as a specific dollar amount to be offset against the total taxes
15 that would otherwise be due but for the Personal Property Tax Relief Act of 1998, sections
16 58.1-3523 et seq. of the Code of Virginia, as amended, and the reporting of such specific
17 dollar relief on the tax bill.
18

19 (i) The City shall, following adoption of the annual budget adopted pursuant to
20 Chapter 25 of Title 15.2 of the Code of Virginia and sections 6.01 through 6.15 of the City
21 Charter, set the rate of tax relief under this subsection at such a level that it is anticipated
22 fully to exhaust relief funds under the Personal Property Tax Relief Act of 1998, sections
23 58.1-3523 et seq. of the Code of Virginia, as amended, provided to the City by the
24 Commonwealth. Any amount of relief funds under the Personal Property Tax Relief Act of
25 1998, sections 58.1-3523 et seq. of the Code of Virginia, as amended, provided to the City
26 by the Commonwealth, not used within the City's fiscal year shall be carried forward and
27 used to increase the funds available for personal property tax relief under this subsection in
28 the following fiscal year.
29

30 (ii) Personal property tax bills shall set forth on their face the specific dollar amount
31 of relief under this subsection credited with respect to each qualifying vehicle, together with
32 an explanation of the general manner in which such relief is allocated.
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34 (iii) Allocation of relief under this subsection shall be provided in accordance with
35 the general provisions of this section, as implemented by the specific provisions of the
36 City's annual budget relating to relief under this subsection.
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38 (iv) Relief under this subsection shall be allocated in such as manner as to eliminate
39 personal property taxation of each qualifying vehicle with an assessed value of \$1,000 or
40 less.
41

42 (v) Relief under this subsection with respect to qualifying vehicles with assessed
43 values of more than \$1,000 shall be provided at a rate, annually fixed in the City budget and
44 applied to the first \$20,000 in value of each such qualifying vehicle, that is estimated fully
45 to use all relief funds under the Personal Property Tax Relief Act of 1998, sections 58.1-
46 3523 et seq. of the Code of Virginia, as amended, provided to the City by the
47 Commonwealth.
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Section 8. That this ordinance shall become effective January 1, 2009, nunc pro tunc.

WILLIAM D. EUILLE
Mayor

Introduction: 3/14/2009
First Reading: 3/14/2009
Publication:
Public Hearing:
Second Reading:
Final Passage:



R Kennedy
<sigre2000@yahoo.com>

04/16/2009 09:00 PM

Please respond to
R Kennedy
<sigre2000@yahoo.com>

To william.euille@alexandriava.gov,
timothy.lovain@alexandriava.gov, councilmangaines@aol.com,
council@krupicka.com, delpepper@aol.com,

cc

bcc

Subject COA Contact Us: property tax

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4-18-09

Time: [Thu Apr 16, 2009 21:00:47] **IP Address:** [166.67.64.21]

Issue Type: Mayor, Vice Mayor, and Council Members

First Name: R

Last Name: Kennedy

Street Address: Quantrell Ave

City: Alexandria

State: VA

Zip: 22312

Phone: 804-248-9706

Email Address: sigre2000@yahoo.com

Subject: property tax

I am very aware of the financial issues of the city and donot mean to belittle the conundrum we find ourselves in.

However, I am adamantly

opposed to the raising of property taxes. As it is I struggle to make ends meet. This past year I got NO raise at work. This year my job is in jeopardy. I have lost ALL equity in my home.

I realize that programs are

being cut and many are not happy about that. I have a deep sense of gratitude for the luxuries offered to us in Alexandria. Yet, at the same time I strongly feel that some of the fluff can be cut and our quality of life will still be fine.

I urge you to look deep at each agencies

Comments: budgets and remove the extra fat. Not every office needs a color printer and fax machine. We use to walk down the hall and share, now everyone wants everything. We don't need free concerts and free events all the time. We

can do with less parades. Not all positions in the city are necessary.

I

realize this may sound harsh but as you struggle to balance our budget please look toward the NECESSARY programs. We need police and fire and trash and utilities. We need programs for at risk youth and those on the edge of demise. We need health care and such. I'm sure these can be funded WITHOUT raising the burden on homeowners.

Thank you for this opportunity

to express my opinions.

R Kennedy