

3
5-7-01

~~3~~ EXHIBIT NO. 1
~~4-17-01~~

City of Alexandria, Virginia

~~19~~
~~3-27-01~~

MEMORANDUM

DATE: MARCH 22, 2001
TO: THE HONORABLE MAYOR AND MEMBERS OF CITY COUNCIL
FROM: PHILIP SUNDERLAND, CITY MANAGER *PS*
SUBJECT: PROPOSED REAL AND PERSONAL PROPERTY TAX RATES
ORDINANCE FOR CALENDAR YEAR 2001 (FISCAL YEAR 2002)

ISSUE: Proposed Real and Property Tax Rates Ordinance for Calendar Year 2001 (Fiscal Year 2002).

RECOMMENDATION: That City Council set the ordinance to establish the real and personal property tax rates for calendar year 2001 for public hearing on Tuesday, April 17, and for second reading and final passage on Monday, May 7.

DISCUSSION: Under the requirements of the Virginia Code, City Council must annually establish a real property tax rate and personal property tax rates for each calendar year (even if the tax rates do not change from the prior calendar year). The Virginia Code also establishes certain advertising and public hearing requirements prior to the adoption of these property tax rates. Given these advertising and public hearing requirements of the State Code, the following schedule for calendar year 2001 (FY 2002) is proposed:

March 27: Introduction of tax ordinances
April 17: Public hearing on the budget and tax rate ordinances
April 24: Public hearing on the real property tax increase
May 7: Final adoption of the budget and tax ordinances

It should be noted, as further discussed below, that the State Code requires a separate public hearing on the real property tax rate if the taxes levied for the year in which the proposed tax rate applies would increase by more than one percent (after the value of new construction has been deducted). This would be the case in 2001 as taxes levied would increase in total by 6.7% for all classes of property (after the value of new construction has been deducted). Also, state law requires, in the circumstance of an increase in taxes levied in excess of 1%, to maintain or increase the current real property tax rate, that a special "notice of proposed real property tax increase" be placed in a local newspaper of general circulation. We propose that the separate hearing on the real property tax increase be held on April 24th, with the special notice of the hearing date placed in the Alexandria Journal and the Alexandria Gazette Packet prior to that hearing.

The attached ordinance reflects the City's current real and personal property tax rates. This is because the FY 2002 Proposed Operating Budget reflects no proposed change in the City's current real property tax rate of \$1.11 per \$100 of assessed value, or the various personal property tax rates (\$4.75 per \$100 of assessed value for tangible personal property, \$3.55 per \$100 of assessed value for vehicles with specially designed equipment for use by the physically disabled, \$4.50 per \$100 of assessed value for machinery and tools used in mining or manufacturing businesses, and \$0.01 per \$100 of assessed value for privately owned boats and watercraft that are used for recreational purposes only). The real and personal property tax rates that are approved by City Council for public hearing and final consideration would be the highest tax rates that the Council could consider and adopt. By state law, Council could adopt those rates or could adopt lower tax rates than those approved for public hearing.

FISCAL IMPACT: The value of one cent on the real property tax rate for FY 2002 is estimated at \$2.2 million. This represents the sum of the value of one cent for the June 2001, November, 2001 and June 2002 real estate tax payments. This three payment date cost assumes that the real property tax rate that is applied to calendar year 2001 is also applied to at least the first real property tax payment in 2002, which occurs at the end of the FY 2002 budget that City Council now has under consideration. The value of one cent on the tangible personal property tax rate is \$0.1 million.

STAFF: Mark Jinks, Assistant City Manager

ATTACHMENT: Ordinance

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5-7-01

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~~4-17-01~~

~~19~~
~~3-27-01~~

Introduction and first reading:
Public hearing:
Second reading and enactment:

03/27/01
04/17/01
05/07/01

INFORMATION ON PROPOSED ORDINANCE

Title

AN ORDINANCE to amend and reordain Section 3-2-181 (LEVIED; AMOUNT) 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) and Section 3-2-224 (LEVIED ON AUTOMOBILES, TRUCKS, TRAILERS, SEMI-TRAILERS, 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 2001 tax rates for real property and tangible personal property.

Sponsor

Staff

Carol Moore, Acting Director of Management and Budget
Steven L. Rosenberg, Assistant City Attorney

Authority

Article X, § 4, Virginia Constitution
§ 2.02(a)(1), Alexandria City Charter

Estimated Costs of Implementation

None

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

None

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5-9-01

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3-27-01

ORDINANCE NO. _____

AN ORDINANCE to amend and reordain Section 3-2-181 (LEVIED; AMOUNT) 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) and Section 3-2-224 (LEVIED ON AUTOMOBILES, TRUCKS, TRAILERS, SEMI-TRAILERS, 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 3-2-181 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as follows:

Sec. 3-2-181 Levied; amount.

There shall be levied and collected for the calendar year ~~2000~~2001 on all real estate located within the territorial boundaries of the city and subject to taxation for city purposes under the constitution and laws of this state and city, a tax of \$1.11 on each \$100 of the assessed value thereof, for the support of the city government, for the payment of principal and interest of the city debt and for other municipal expenses and purposes.

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

Sec. 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 boat trailers; amount.

There shall be levied and collected for the calendar year ~~2000~~2001 on all 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, owned or held by residents or citizens of the city or located within the territorial boundaries of the city or otherwise having a situs within the city and subject to taxation for city purposes under the constitution and laws of this state and city, a tax of \$4.75 on every \$100 of assessed value thereof, for the support of the city government, for

the payment of principal and interest of the city debt and for other municipal expenses and purposes.

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

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

There shall be levied and collected for the calendar year ~~2000~~2001 on all machinery and tools used in a mining or manufacturing business taxable on capital and subject to taxation for city purposes under the constitution and laws of this state and city, a tax of \$4.50 on each \$100 of assessed value thereof, for the support of the city government, for the payment of principal and interest of the city debt and for other municipal expenses and purposes.

Section 4. That Section 3-2-223 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as follows:

Sec. 3-2-223 Levied on mobile homes; amount.

There shall be levied and collected for the calendar year ~~2000~~2001 on all vehicles without motor power, used or designed to be used as mobile homes as defined in section 46.2-100 of the Code of Virginia, owned or held by residents or citizens of the city or located within the territorial boundaries of the city or otherwise having a situs within the city and subject to taxation for city purposes under the constitution and laws of this state and city, a tax of \$1.11 on each \$100 of assessed value thereof, for the support of the city government, for the payment of principal and interest of the city debt and for other municipal expenses and purposes.

Section 5. That Section 3-2-224 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as follows:

Sec. 3-2-224 Levied on automobiles, trucks, trailers, semi-trailers, antique motor vehicles, taxicabs, motorcycles, campers and other recreational vehicles, boats and trailers; amount.

(a) Except as provided in subsections (b), (c) and (d), there shall be levied and collected for the calendar year ~~2000~~2001 on all automobiles, trucks, trailers, semi-trailers, antique motor vehicles (as defined in section 46.2-100 of the Code of Virginia, 1950, as amended, which may be used for general transportation purposes as provided in subsection C of section 46.2-730 of the Code of Virginia, 1950, as amended), taxicabs, motorcycles, campers and other recreational vehicles, boats and boat trailers owned or held by residents or citizens of the city or located within the territorial boundaries of the city or otherwise having a situs for taxation in the city, a tax of \$4.75 on every \$100 of assessed value thereof, for the support of the city

government, for the payment of principal and interest of the city debt and for other municipal expenses and purposes.

(b) There shall be levied on and collected for the calendar year ~~2000~~2001 on all automobiles, trucks, trailers and semi-trailers with a gross vehicle weight of 10,000 pounds or more which are used to transport property for hire by a motor carrier engaged in interstate commerce, and are owned or held by residents or citizens of the city, are located within the territorial boundaries of the city or otherwise have a situs for taxation in the city, a tax of \$4.50 on every \$100 of assessed value thereof, for the support of the city government, for the payment of principal and interest of the city debt and for other municipal expenses and purposes.

(c) There shall be levied on and collected for the calendar year ~~2000~~2001 on all automobiles and trucks which are equipped with specially designed equipment for use by the handicapped and are owned or held by residents or citizens of the city, are located within the territorial boundaries of the city or otherwise have a situs for taxation in the city, a tax of \$3.55 on every \$100 of assessed value thereof, for the support of the city government, for the payment of principal and interest of the city debt and for other municipal expenses and purposes.

(d) There shall be levied on and collected for the calendar year ~~2000~~2001 on all privately owned pleasure boats and watercraft, which are used for recreational purposes only, and are owned or held by residents or citizens of the city, are located within the territorial boundaries of the city or otherwise have a situs for taxation in the city, a tax of \$.01 on every \$100 of assessed value thereof, for the support of the city government, for the payment of principal and interest of the city debt and for other municipal expenses and purposes.

Section 6. That this ordinance shall become effective upon the date and at the time of its final passage.

KERRY J. DONLEY
Mayor

Introduction: 3/27/01
First Reading: 3/27/01
Publication: 3/29/01
Public Hearing: 4/17/01
Second Reading: 5/7/01
Final Passage:

N.B. Double underlining is not part of the ordinance but denotes material that is new or amended. Strike-outs or dashes are not part of the ordinance but denote material that is being deleted.

- CITY SEAL -

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5-7-01

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3-27-01~~

Public Hearing will be held by the City Council of the City of Alexandria, Virginia, in the Council Chamber, City Hall, City of Alexandria, Virginia, on Tuesday, April 17, 2001, at 4:30 p.m., or as soon thereafter as may be heard, on the hereinafter described ordinance.

TITLE OF ORDINANCE

AN ORDINANCE to amend and reordain Section 3-2-181 (LEVIED; AMOUNT) 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) and Section 3-2-224 (LEVIED ON AUTOMOBILES, TRUCKS, TRAILERS, SEMI-TRAILERS, 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 proposed ordinance sets the city's 2001 tax rates for real property at \$1.11 and tangible personal property at \$4.75.

* * * * *

THE PUBLIC IS ADVISED THAT AMENDMENTS OR ADDITIONS MAY BE MADE TO PROPOSED ORDINANCES WITHOUT FURTHER PUBLICATION. IT IS RECOMMENDED THAT PERSONS INTERESTED IN THIS ORDINANCE OBTAIN A FREE FULL-TEXT COPY FROM THE CITY CLERK AT CITY HALL. BEVERLY I. JETT, CMC, CITY CLERK

To be published in the:

Alexandria Journal on Thursday, March 29, 2001
Alexandria Gazette Packet on Thursday, March 29, 2001



City of Alexandria, Virginia
 301 King Street, Suite 2300
 Alexandria, Virginia 22314

3
 5-7-01



William C. Cleveland
 Vice Mayor

(703) 838-4500
 Fax (703) 838-6433
 billclev@home.com

Memorandum

TO: Phil Sunderland, City Manager
 FROM: Bill Cleveland *Bill*
 DATE: April 23, 2001
 SUBJECT: Add/Delete List for FY 2002 Budget
 CC: Mayor and Members of Council
 Mark Jinks, Assistant City Manager, Fiscal and Financial Affairs

<u>Operating Budget</u>	<u>Add</u>	<u>Delete</u>
1. Decrease real property tax rate by 1.5 cents (effective June 2001) to \$1.095 per \$100 assessed value	\$3,300,000	
2. First Night Celebration (One-time grant to First Night 2001)	25,000	
3. Holmes Run Lighting (See attached letter; this is a one-time expense)	20,000	
4. Non-Departmental – Capital Projects (Cash Capital) Reduce cash capital contribution to capital projects. (Proposed FY 2002 Budget, p. 7-51) (Note: Total non-debt related capital spending held harmless with additional surplus revenues in the General Fund Balance replacing a portion of cash capital.)		\$2,575,000
5. FY 2002 Contingency Fund (Budget Memo # 13)		500,000
6. Non-departmental – Capital Development (Proposed FY 2002 Budget, p. 7-54)		270,000
Total	\$3,345,000	\$3,345,000

General Fund Balance

1. Increase Designation for Capital Projects by \$2,575,000 (Proposed FY 2002 Budget, p. 4-62)

"Home Town of George Washington and Robert E. Lee"

Sent to CC, CM, OMO

HOLMES RUN PARK COMMITTEE

**Converse M. West, Chairman
200 N. Pickett Street #907
Alexandria, Virginia 22304**

6 April 2000

The Hon. Kerry J. Donley
Mayor, City of Alexandria
and Members of the City Council
301 King Street
Alexandria, Virginia 22313

Re: Lights in the Park

Dear Kerry:

In response to a Holmes Run Committee recommendation and our letter to you dated 5 May 2000 requesting lighting along the paved pathway from the end of North Pickett Street to the Beatley Bridge, we received the following from the City Manager:

"I have received a preliminary estimate of \$20,000 to have this lighting installed. This amount is not included in the FY2001 budget. We will consider the funding of this project during the FY2002 budget deliberations."

This wooded trail has heavy usage during hours when the Library is open and it is also used by commuters. I understand that funds for this lighting have not been included in the FY 2002 budget.

On behalf of the Holmes Park Committee, I would like to see this item reconsidered in view of the relatively small cost and the significant security concerns it would address.

Thank you for your consideration.

Sincerely,

Converse West
Converse M. West, Chairman

c.c.: Sondra Whitmore, Director, Recreation, Parks & Cultural Activities
Holmes Run Park Committee



PHONE-C-GRAM®

for:

Council

5/10/19

From Rosalyn Bellis Company _____

City 42 Carriage House Circle Area Code 22304 Phone _____

Telephoned Please return the call Returned your call Will call again Came in See me

Message She supports Bill Cleveland's budget.

Date 5/4 Time 1:45 Taken by S

Action Wanted _____

Action Taken _____



MIME:justesen2@hotmail.com

05/03/01 10:20 AM

To: Beverly I Jett@Alex
cc:

Subject: Supporting Bill Cleveland's tax cut

*Sent To
cc
PF 5/7/01*

As an Alexandria taxpayer, I applaud Councilman Cleveland's proposal to lower the property tax rate--and suggest the cut be repeated next year. Please pass my support on to the appropriate officials.

Sincerely, Ben Justesen (206 Aspen Street)

Get your FREE download of MSN Explorer at <http://explorer.msn.com>



MIME:duane.shields@eds.com

05/03/01 07:53 AM

To: Beverly I Jett@Alex
cc:
Subject: Tax Relief

*Sent to CC
PF 5/11/01*

Dear Ms. Jett,

Please make know to council my support of Bill Cleveland's proposed 1.5 cents decrease in the tax rate. This is a rare opportunity for the council to give something back to the citizens.

Thanks,
Duane

Duane Shields
EDS Federal
MS A6N B27
13600 EDS Drive
Herndon, VA 20171

* phone: +01-703-742-1190 (8-432)
* <mailto:duane.shields@eds.com>

HERBERT E. LEONARD
3305 CAMERON MILLS ROAD
ALEXANDRIA, VIRGINIA 22302

Sent to CC, CM, OMB

5/7/01 SM

May 2, 2001

The Honorable Mayor and Members of City Council

The neglected and inadequate facilities at Duncan Library leave an ugly scar on the otherwise attractive picture of our city. Please do what you can to remedy this.

Respectfully,

Herbert Leonard





MIME:wiharvey@home
.com
05/02/01 01:04 PM

To: Beverly I Jett@Alex
cc:
Subject: Alexandria FY 2002 Budget

*Sent to
CC - PF 5/7/01*

Ms. Jett,

Please pass this message to all Council members and the Mayor

Dear Mayor Donley and Members of the Alexandria City Council,

I am a resident of Alexandria and extremely concerned about the Council passing on the opportunity to lower the real estate tax rate for Alexandrians. I am informed that the tax rate that would levy the same amount of real estate tax as the past year would be \$1.04 per \$100 of assessed value, as compared to the current rate of \$1.11 per \$100 of assessed value. This disparity, as you know, is due to the significant increase in the City's tax digest.

I am aware that even the Council's Budget and Fiscal Affairs Advisory Committee believes that an opportunity exists for City Council "to provide some relief for Alexandria homeowners." I am aware that several proposals exist to lower the rate by one cent or 1.5 cents per \$100 of assessed value.

My preference is for the Council to lower the tax rate by 1.5 cents per \$100 of assessed value, and I urge all to vote for that proposal on May 7th. My reasons for urging this reduction are:

1. The lower tax rate does not contribute to such a drastic increase of real estate tax for homeowners.
2. The lower rate still provides a significant increase in City revenue for the 2002 tax year that allows increased spending for critical programs.
3. Real estate tax is a significant component in monthly/yearly payments made by homeowners for the privilege of ownership. The lowering of the tax rate by 1.5 cents still contributes to a significant increase in home ownership costs in Alexandria.
4. Maintaining the current real estate tax rate discourages home ownership by the aspiring middle class in Alexandria because it raises the bar even higher than it currently is -- certainly the rise in Alexandria real estate taxes exceeds the rate of normal inflation.

Being a people-friendly City does not depend on spending every nickel that can be raised; one of the components of livability is affordability! Thank you for considering my point of view, and I hope you will demonstrate to the citizens of Alexandria that you care for their welfare in a way other than just "spending their money."

Bill Harvey
2151 Jamieson Avenue, #1809
Alexandria, VA 22314
Phone: (703) 566-0650

Sent to
cc - PF 5/7/01



MIME:wanda502@we
btv.net

04/30/01 09:22 AM

To: Beverly I Jett@Alex
cc:
Subject: FY2002Budget

I have received a letter from Vice-Mayor Cleveland concerning the budget with recommendations from the BFAAC to reduce the real property tax rate and including a list of potential reductions in spending. I hope the members of the council will give serious consideration to these ideas. Letting citizens keep as much of their money as possible to use as each sees fit is , I think, best for everyone. Sincerely, Wanda Driver
986 N Royal St.



MIME:carlincolic@home.com

05/06/01 09:30 PM

To: Beverly I Jett@Alex
cc:
Subject: Property tax rate reduction

*Sent to
ee, cm
PF 5/7/01*

Ms. Jett : please forward to the Mayor and City Council members.

Dear Mr. Mayor and City Council members,

I am writing in support of Vice-Mayor Cleveland's efforts to reduce Alexandria's property tax rate by 1.5 cents per \$ 100. In the last year the annual tax payment on my home has increased 18 %, for essentially the same services provided. With all the lip service given to " affordable housing ", it is time that the City Council act. Against a backdrop of fiscal restraint and tax reduction on both a national and state level, it is time for Alexandria's elected officials to fall in step, make the prudent decisions, and in so doing keep this city affordable for all sectors of our population.

Yours very truly,

Chip Carlin

ORDINANCE NO. 4196

AN ORDINANCE to amend and reordain Section 3-2-181 (LEVIED; AMOUNT) 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) and 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 3-2-181 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as follows:

Sec. 3-2-181 Levied; amount.

There shall be levied and collected for the calendar year 2001 on all real estate located within the territorial boundaries of the city and subject to taxation for city purposes under the constitution and laws of this state and city, a tax of \$1.11 on each \$100 of the assessed value thereof, for the support of the city government, for the payment of principal and interest of the city debt and for other municipal expenses and purposes.

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

Sec. 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.

There shall be levied and collected for the calendar year 2001 on all 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, owned or held by residents or citizens of the city or located within the territorial boundaries of the city or otherwise having a situs within the city and subject to taxation for city purposes under the constitution and laws of this state and city, a tax of \$4.75 on every \$100 of assessed value thereof, for the support of the city government, for

the payment of principal and interest of the city debt and for other municipal expenses and purposes.

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

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

There shall be levied and collected for the calendar year 2001 on all machinery and tools used in a mining or manufacturing business taxable on capital and subject to taxation for city purposes under the constitution and laws of this state and city, a tax of \$4.50 on each \$100 of assessed value thereof, for the support of the city government, for the payment of principal and interest of the city debt and for other municipal expenses and purposes.

Section 4. That Section 3-2-223 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as follows:

Sec. 3-2-223 Levied on mobile homes; amount.

There shall be levied and collected for the calendar year 2001 on all vehicles without motor power, used or designed to be used as mobile homes as defined in section 46.2-100 of the Code of Virginia, owned or held by residents or citizens of the city or located within the territorial boundaries of the city or otherwise having a situs within the city and subject to taxation for city purposes under the constitution and laws of this state and city, a tax of \$1.11 on each \$100 of assessed value thereof, for the support of the city government, for the payment of principal and interest of the city debt and for other municipal expenses and purposes.

Section 5. That Section 3-2-224 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as follows:

Sec. 3-2-224 Levied on automobiles, trucks, trailers, semi-trailers, antique motor vehicles, taxicabs, motorcycles, campers and other recreational vehicles, boats and trailers; amount.

(a) Except as provided in subsections (b), (c) and (d), there shall be levied and collected for the calendar year 2001 on all automobiles, trucks, trailers, semi-trailers, antique motor vehicles (as defined in section 46.2-100 of the Code of Virginia, 1950, as amended, which may be used for general transportation purposes as provided in subsection C of section 46.2-730 of the Code of Virginia, 1950, as amended), taxicabs, motorcycles, campers and other recreational vehicles, boats and boat trailers owned or held by residents or citizens of the city or located within the territorial boundaries of the city or otherwise having a situs for taxation in the city, a tax of \$4.75 on every \$100 of assessed value thereof, for the support of the city

government, for the payment of principal and interest of the city debt and for other municipal expenses and purposes.

(b) There shall be levied on and collected for the calendar year 2001 on all automobiles, trucks, trailers and semi-trailers with a gross vehicle weight of 10,000 pounds or more which are used to transport property for hire by a motor carrier engaged in interstate commerce, and are owned or held by residents or citizens of the city, are located within the territorial boundaries of the city or otherwise have a situs for taxation in the city, a tax of \$4.50 on every \$100 of assessed value thereof, for the support of the city government, for the payment of principal and interest of the city debt and for other municipal expenses and purposes.

(c) There shall be levied on and collected for the calendar year 2001 on all automobiles and trucks which are equipped with specially designed equipment for use by the handicapped and are owned or held by residents or citizens of the city, are located within the territorial boundaries of the city or otherwise have a situs for taxation in the city, a tax of \$3.55 on every \$100 of assessed value thereof, for the support of the city government, for the payment of principal and interest of the city debt and for other municipal expenses and purposes.

(d) There shall be levied on and collected for the calendar year 2001 on all privately owned pleasure boats and watercraft, which are used for recreational purposes only, and are owned or held by residents or citizens of the city, are located within the territorial boundaries of the city or otherwise have a situs for taxation in the city, a tax of \$.01 on every \$100 of assessed value thereof, for the support of the city government, for the payment of principal and interest of the city debt and for other municipal expenses and purposes.

Section 6. That this ordinance shall become effective upon the date and at the time of its final passage.

KERRY J. DONLEY
Mayor

Final Passage: May 7, 2001