

EXHIBIT NO. 1


3  
5-2-05 ~~13~~  
~~4-16-05~~

City of Alexandria, Virginia

MEMORANDUM

DATE: APRIL 13, 2005

TO: THE HONORABLE MAYOR AND MEMBERS OF CITY COUNCIL

FROM: JAMES K. HARTMANN, CITY MANAGER 

SUBJECT: PROPOSED REAL AND PERSONAL PROPERTY TAX RATES ORDINANCE FOR CALENDAR YEAR 2005 (FISCAL YEAR 2006)

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**ISSUE:** Proposed Real and Personal Property Tax Rates Ordinance for Calendar Year 2005 (Fiscal Year 2006).

**RECOMMENDATION:** That City Council hold the public hearing on the ordinance to establish the real and personal property tax rates for calendar year 2005, and schedule the ordinance for second reading and final passage on Monday, May 2, 2005.

**DISCUSSION:** In the event the proposed real property tax rates result in an increase of one percent or more in the total real property tax levied, State Code §58.1-3321 requires certain advertising and public hearing requirements be met. In addition, the State Code specifies the formal public hearing on the real property tax rate be separate from the public hearing on the budget. To meet these and other State requirements, the following schedule was established:

March 22:	Introduction of Property Tax Ordinances
April 4:	Public Hearing on the Budget
April 7:	Advertisement of Public Hearing of Effective Tax Increase and Property Tax Rates Ordinances
April 16:	Public Hearing on Effective Real Property Tax Increases and Property Rates Ordinances
May 2:	Final Adoption of the Budget and Tax Ordinances

On March 22, 2005, City Council amended the proposed ordinance to reflect a proposed decrease of \$0.08 in the real property rate from \$0.995 per \$100 of assessed value to \$0.915 per \$100 of assessed value. Staff placed the advertisement for the public hearing on the effective real estate tax rate at the revised advertised rate of \$0.915 per \$100 of assessed value. Attachment 1 provides a copy of the effective tax rate advertisement. The real and personal property tax rates advertised for public hearing and final consideration are the highest tax rates City Council can consider and adopt. By State law, Council can adopt the advertised rate or can adopt lower tax rates, but cannot increase these rates without readvertising and scheduling a new public hearing.

As shown in Attachment 2, at a \$0.0915 tax rate the 2005 tax bill on the average residential property would increase by \$418 at the advertised tax rate of \$0.915. This is a smaller increase than occurred in 2004 or 2003. Attachment 5 provides a ten-year history of the City property tax changes.

The governing bodies of other Northern Virginia jurisdictions are also dealing with the issue of real estate tax rates. The Regional Tax Rates Updated chart (Attachment 6) shows the history of tax rates in the region and the announced rates as of April 13. As the chart indicates, an Alexandria real estate tax rate of \$0.915 would keep Alexandria in the position of having the second lowest real estate tax rate for a major jurisdiction in Northern Virginia. It would also keep Alexandria in the position of having the largest drop in the real estate tax rate of any jurisdiction in Northern Virginia over the last 20 years.

No changes are proposed in the City's primary personal property tax rates per \$100 of value of :

- \$4.75 for vehicles
- \$4.50 for machinery and tools
- \$3.55 for vehicles equipped for the handicapped
- \$0.01 for privately owned pleasure boats

**FISCAL IMPACT:** The chart detailing Fiscal Impact of Real Estate Rate Reduction Options (Attachment 7) illustrates the fiscal impact of real estate tax rate reductions from the \$0.04 reduction proposed in the City Manager's budget to a \$0.16 reduction. The value of the advertised \$0.08 reduction of the real property rate is a reduction in the General Fund revenues of approximately \$16.4 million from the revenues proposed in the City Manager's Proposed Budget (\$5.36 million in FY 2005 and \$11.04 million in FY 2006). The real estate tax rate ordinance maintains a \$0.01 deduction towards open space acquisition.

**ATTACHMENTS:**

- Attachment 1 - Effective Tax Rate Hearing Advertisement
- Attachment 2 - Impact of Different Real Estate Tax Rates on Tax Bills for Average Residential Property
- Attachment 3 - Impact of Different Real Estate Tax Rates on Tax Bills for Average Single Family Detached Residence
- Attachment 4 - Impact of Different Real Estate Tax Rates on Tax Bills for Average Condominium Residence
- Attachment 5 - Ten Year History of Residential Real Property Tax Changes
- Attachment 6 - Regional Real Estate Tax Rates Updated
- Attachment 7 - Fiscal Impact of Real Estate Tax Rate Reduction Options

**STAFF:**

- Mark Jinks, Assistant City Manager for Fiscal and Financial Affairs
- D. A. Neckel, Director of Finance
- Bruce Johnson, Director, Office of Budget and Management



## The City of Alexandria, Virginia Notice of Proposed Budget For the Year Ending June 30, 2006

The City Manager has recommended a General Operating budget totaling \$470.7 million and an All Funds budget totaling \$565.7 million. A Capital Improvement Program (CIP) for FY 2006 to FY 2011 has been proposed which totals \$325.0 million for this six year period, including \$70.7 million in City funding for FY 2006. The proposed budget and CIP both address the City Council's Strategic Plan in providing to meet the goals of:

1. Quality development and redevelopment that is well planned and consistent with Alexandria's vision.
  2. An integrated, multi-modal transportation system that efficiently and effectively gets people from point "A" to point "B."
  3. A caring community that is diverse and affordable.
  4. A strong local economy that is growing in varied small businesses and job opportunities.
  5. A City that respects, protects and enhances the natural environment.
  6. A City government that is financially sustainable, efficient and community oriented.
  7. Public schools that are among the best in Northern Virginia (in partnership with the Alexandria Schools).
  8. A safe community maintained by high quality public safety organizations and judicial administrations.
- The proposed budget and CIP are available for public review in the City's libraries and online at [www.alexandriava.gov/budget](http://www.alexandriava.gov/budget).

## NOTICE OF PROPOSED REAL PROPERTY TAX INCREASE

This notice is required by State law. The tax rate is proposed to decrease from \$0.995 to \$0.915 to fund the FY 2006 Proposed Operating Budget and Capital Improvement Program.

The City of Alexandria proposes to increase property tax levies.

1. **Assessment Increase:** Total assessed value of real property, excluding additional assessments for new construction, or improvement to property, exceeds last year's total assessed value of real property by 18.70 percent.
2. **Lowered Rate Necessary to Offset Increased Assessment:** The tax rate which would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value of real estate with the exclusions mentioned above, would be \$0.838 per \$100 of assessed value. This rate will be known as the "lowered tax rate."
3. **Effective Rate Increase:** The City of Alexandria proposes to adopt a tax rate of \$0.915 per \$100 of assessed value. The difference between the lowered tax rate and the proposed tax rate would be \$0.077 per \$100, or a 9.2 percent increase. This difference will be known as the "effective tax rate increase." Individual property taxes may, however, increase at a percentage greater than or less than the above percentage.
4. **Proposed Total Budget of the City of Alexandria** (including the General Fund and all Special Revenue grant funds and other sources) will increase by 8.2 percent compared to last year's total budget.
5. **Impact of Tax Exempt Properties:** For 2005, the total estimated value of taxable and non-taxable locally and non-locally assessed real property within the City is \$30.9 billion, with \$0.9 billion as the estimate of the value of non-governmental tax exempt property, \$2.7 billion as the estimate of the value of governmental tax exempt property, and \$27.4 billion as the value of taxable property. The estimated amount of forgone annual real estate taxes from non-governmental tax exempt property is \$7.9 million at the proposed tax rate of \$0.915.

A public hearing on the increase will be held on Saturday, April 16, 2005, at 9:30 a.m., at the City Council Chamber of City Hall, 301 King Street, Alexandria, Virginia. The hearing shall be open to the public. The governing body shall provide persons desiring to be heard an opportunity to present oral testimony within such reasonable time limits as shall be determined by the governing body.

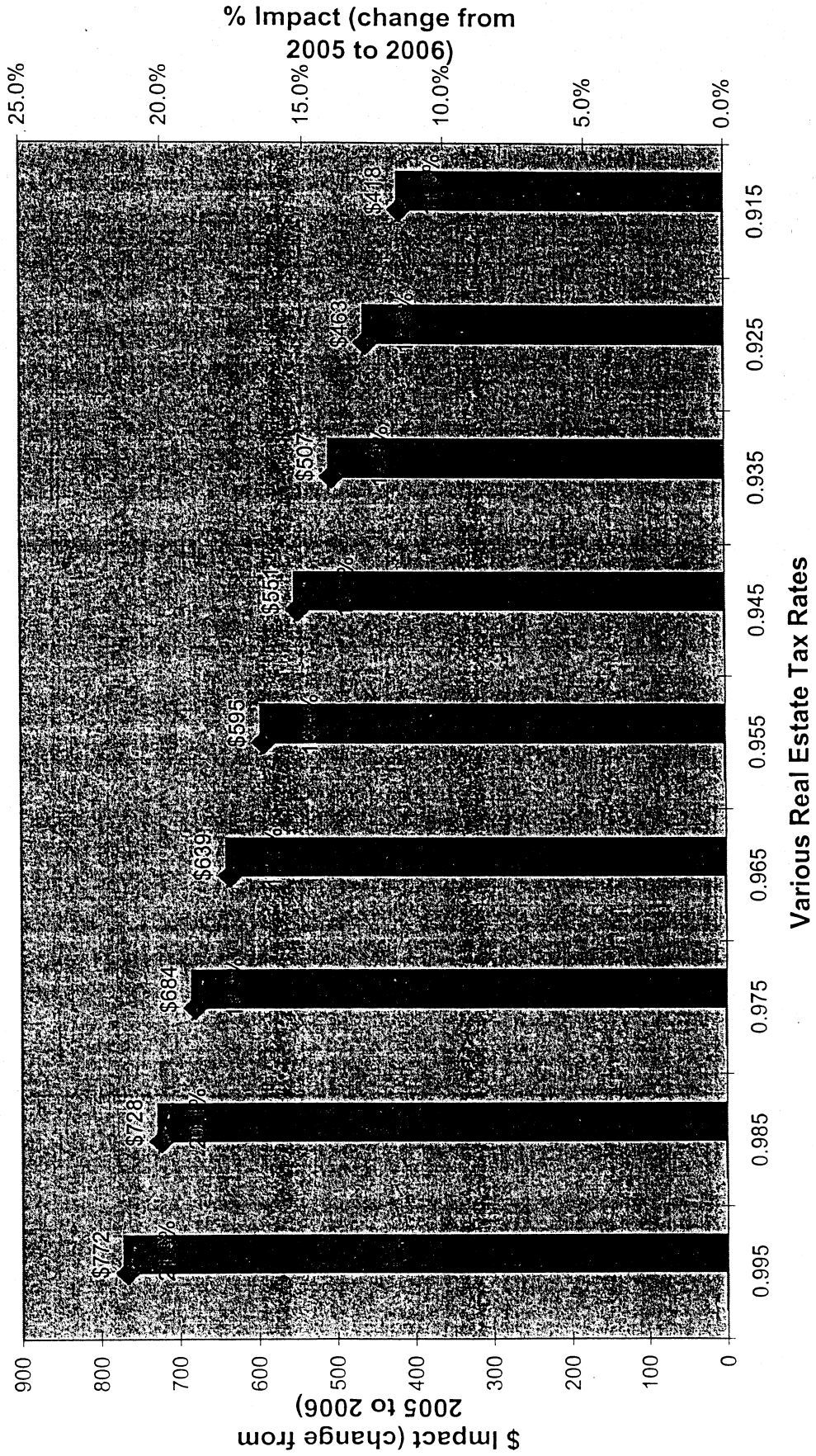
All persons wishing to speak to this issue may contact the City Clerk and Clerk of Council located on the second floor, Room 2800, City Hall, or may appear and be heard after completing a Speakers form before Council.

Persons with disabilities who wish to request accommodation for this public hearing should contact the Office of the City Clerk and Clerk of Council at 838-4550 (TTY/TDD 838-5056) prior to Wednesday, April 13, 2005, if possible.

Individuals who require translation services to participate in the City Council meeting may call the City Clerk and Clerk of Council's Office at 838-4500. We request that you provide a 48-hour notice so that the proper arrangements may be made.

Ave. Residential

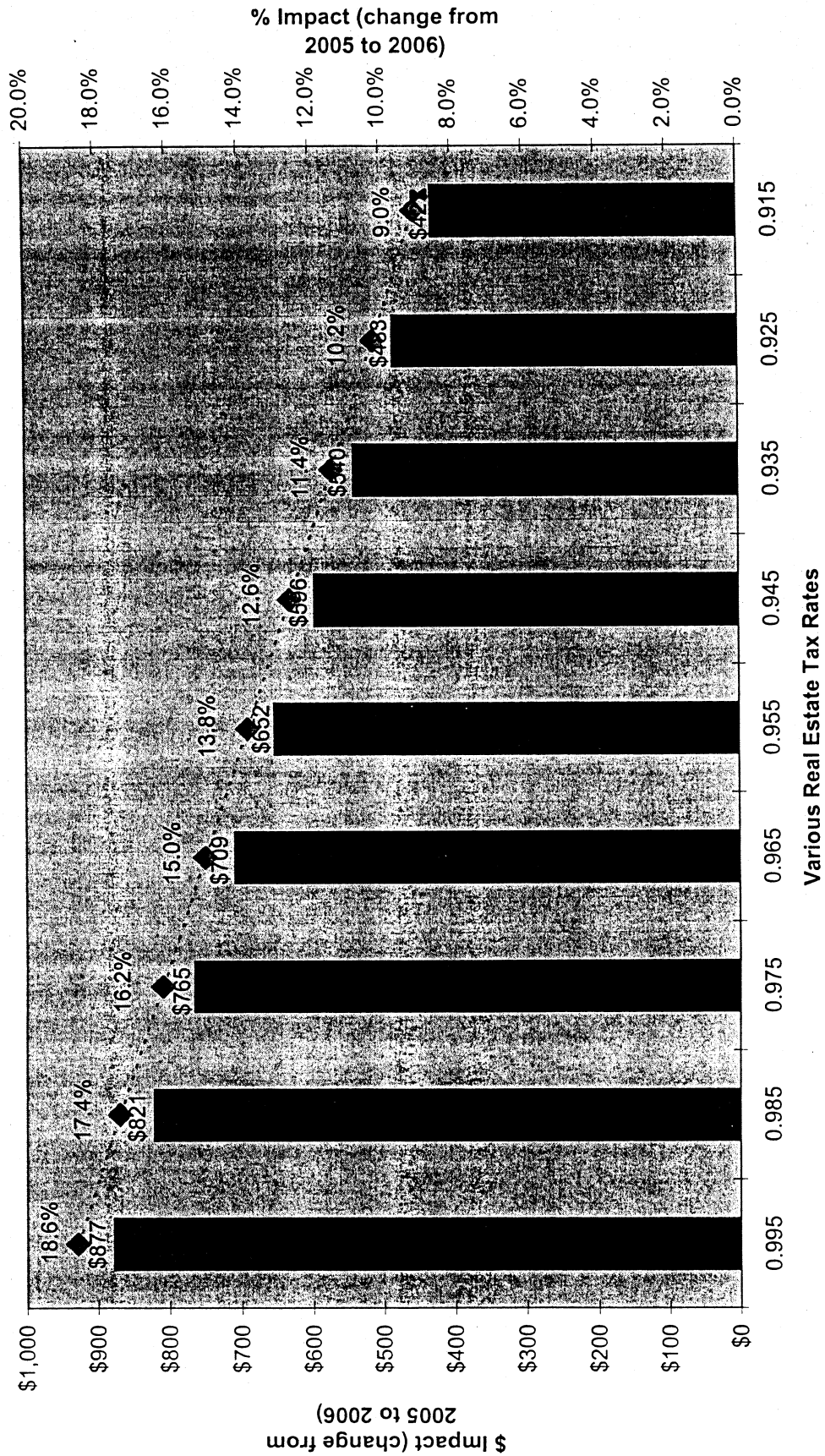
### Impact of Different Real Estate Tax Rates on Tax Bills for Average Residential Property



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Average Single Family

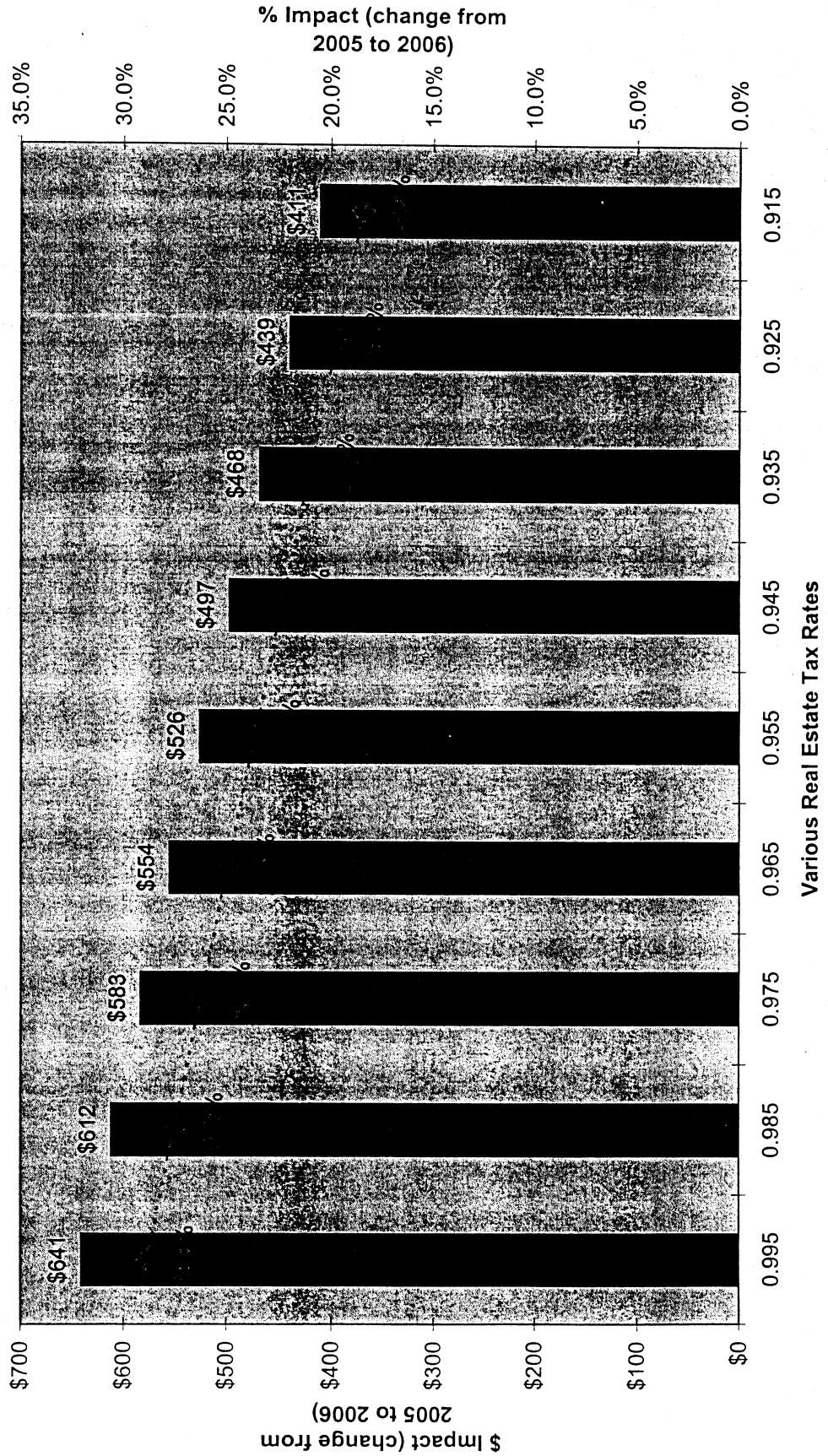
**Impact of Different Real Estate Tax Rates  
on Tax Bills for  
Average Single Family Detached Residence**



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Average Condo

**Impact of Different Real Estate Tax Rates  
on Tax Bills for  
Average Condominium Residence**





Residential Property Tax Bill Increases/Decreases  
1995 to 2005

	Tax Rate	Average Assessed Value Residential	Ave Residential Tax Bill Change	Average Assessed Value Single Family	Ave Single Family Tax Bill Change	Average Assessed Value Condominium	Ave Residential Condominium Tax Bill Change
1995	\$1.07	\$175,006		\$230,635		\$106,563	
1996	\$1.07	\$177,148	\$23	\$233,713	\$33	\$106,257	(\$3)
1997	\$1.07	\$177,640	\$5	\$236,210	\$27	\$104,296	(\$21)
1998	\$1.11	\$179,496	\$92	\$239,061	\$126	\$103,689	\$35
1999	\$1.11	\$182,944	\$38	\$245,059	\$67	\$102,706	(\$11)
2000	\$1.11	\$194,300	\$126	\$260,907	\$176	\$106,875	\$46
2001	\$1.11	\$215,523	\$236	\$290,436	\$328	\$115,721	\$98
2002	\$1.08	\$247,980	\$286	\$333,344	\$376	\$135,625	\$180
2003	\$1.035	\$308,876	\$519	\$409,613	\$639	\$177,079	\$368
2004	\$0.995	\$364,240	\$427	\$474,782	\$485	\$223,368	\$390
2005	\$0.915	\$441,823	\$418	\$563,092	\$428	\$287,765	\$411

## Real Estate Tax Rates

Year	Alexandria	Arlington	Fairfax	Loudoun	P. William
1985	\$1.39	\$0.95	\$1.39	\$1.13	\$1.42
2000	\$1.11	\$1.023	\$1.23	\$1.08	\$1.34
2001	\$1.11	\$1.023	\$1.23	\$1.08	\$1.31
2002	\$1.08	\$0.993	\$1.21	\$1.05	\$1.23
2003	\$1.035	\$0.978	\$1.16	\$1.11	\$1.16
2004	\$0.995	\$0.958	\$1.13	\$1.1075	\$1.07
2005	\$0.915	\$0.878	\$1.03	\$1.07	\$0.984

→ Prince William's 2005 rate includes \$0.924 general rate and \$0.057 and \$0.003 in special county-wide levies for Fire and Rescue and Gypsy Moth control. Arlington's 2005 rate reflects its new, planned rate.



**FISCAL IMPACT OF REAL ESTATE TAX RATE REDUCTIONS**  
(\$ in millions)

Real Estate Tax Rate Reduction Options	Revenue Impact		
	FY 2005	FY 2006	Total
1 cent	\$1.34	\$2.76	\$4.10
2 cent	\$2.68	\$5.52	\$8.20
3 cent	\$4.02	\$8.28	\$12.30
4 cent	\$5.36	\$11.04	\$16.40
5 cent	\$6.71	\$13.80	\$20.51
6 cent	\$8.05	\$16.56	\$24.61
7 cent	\$9.39	\$19.32	\$28.71
8 cent	\$10.73	\$22.08	\$32.81
9 cent	\$12.07	\$24.84	\$36.91
10 cent	\$13.41	\$27.60	\$41.01
11 cent	\$14.75	\$30.36	\$45.11
12 cent	\$16.09	\$33.12	\$49.21
13 cent	\$17.43	\$35.88	\$53.31
14 cent	\$18.77	\$38.64	\$57.41
15 cent	\$20.12	\$41.40	\$61.52
16 cent	\$21.46	\$44.16	\$65.62

Introduction and first reading: 3/22/05  
Public hearing: 4/16/05  
Second reading and enactment: 5/02/05

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, 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.

Summary

The proposed ordinance sets the city's 2005 tax rates for real property and tangible personal property. The ordinance, as amended by City Council on first reading, sets the 2005 real property tax rate at \$0.915 on each \$100 of assessed value, a reduction of \$0.08 from the 2004 rate. Personal property tax rates are unchanged from 2004. City Council has the authority to lower the tax rates set forth in the proposed ordinance. The sum of \$0.01 on each \$100 of assessed value, out of the real property tax rate, continues to be dedicated to the Open Space Trust Fund Account. Under the City Charter, all funds in this account must be used exclusively for the acquisition and improvement of new open space parks in the City.

Sponsor

Staff

Mark Jinks, Assistant City Manager  
Daniel A. Neckel, Director of Finance  
Bruce Johnson, Director of Management and Budget  
Kendel Taylor, Budget Analyst  
Ignacio B. Pessoa, City Attorney

Authority

Article X, § 4, Virginia Constitution  
§§ 2.02(a)(1), 6.15 Alexandria City Charter

Estimated Costs of Implementation

None

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

None

ORDINANCE NO. \_\_\_\_\_  
AMENDMENT IN THE NATURE OF A SUBSTITUTE

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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 ~~2004~~ 2005 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 ~~\$.995~~ \$.915 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 ~~2004~~ 2005 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,

1 a tax of \$4.75 on every \$100 of assessed value thereof, for the support of the city government, for  
2 the payment of principal and interest of the city debt and for other municipal expenses and  
3 purposes.  
4

5 Section 3. That Section 3-2-222 of The Code of the City of Alexandria, Virginia,  
6 1981, as amended, be, and the same hereby is, amended and reordained to read as follows:  
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8 Sec. 3-2-222 Levied on machinery and tools used in mining or manufacturing business;  
9 amount.  
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11 There shall be levied and collected for the calendar year ~~2004~~ 2005 on all machinery and  
12 tools used in a mining or manufacturing business taxable on capital and subject to taxation for  
13 city purposes under the constitution and laws of this state and city, a tax of \$4.50 on each \$100 of  
14 assessed value thereof, for the support of the city government, for the payment of principal and  
15 interest of the city debt and for other municipal expenses and purposes.  
16

17 Section 4. That Section 3-2-223 of The Code of the City of Alexandria, Virginia,  
18 1981, as amended, be, and the same hereby is, amended and reordained to read as follows:  
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20 Sec. 3-2-223 Levied on mobile homes; amount.  
21

22 There shall be levied and collected for the calendar year ~~2004~~ 2005 on all vehicles without  
23 motor power, used or designed to be used as mobile homes as defined in section 46.2-100 of the  
24 Code of Virginia, owned or held by residents or citizens of the city or located within the  
25 territorial boundaries of the city or otherwise having a situs within the city and subject to taxation  
26 for city purposes under the constitution and laws of this state and city, a tax of ~~\$ .995~~ \$.915 on  
27 each \$100 of assessed value thereof, for the support of the city government, for the payment of  
28 principal and interest of the city debt and for other municipal expenses and purposes.  
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30 Section 5. That Section 3-2-224 of The Code of the City of Alexandria, Virginia,  
31 1981, as amended, be, and the same hereby is, amended and reordained to read as follows:  
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33 Sec. 3-2-224 Levied on automobiles, trucks, trailers, semi-trailers, antique motor  
34 vehicles, taxicabs, motorcycles, campers and other recreational vehicles,  
35 boats and trailers; amount.  
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37 (a) Except as provided in subsections (b), (c) and (d), there shall be levied and  
38 collected for the calendar year ~~2004~~ 2005 on all automobiles, trucks, trailers, semi-trailers,  
39 antique motor vehicles (as defined in section 46.2-100 of the Code of Virginia, 1950, as  
40 amended, which may be used for general transportation purposes as provided in subsection C of  
41 section 46.2-730 of the Code of Virginia, 1950, as amended), taxicabs, motorcycles, campers and  
42 other recreational vehicles, boats and boat trailers owned or held by residents or citizens of the  
43 city or located within the territorial boundaries of the city or otherwise having a situs for taxation  
44 in the city, a tax of \$4.75 on every \$100 of assessed value thereof, for the support of the city

1 government, for the payment of principal and interest of the city debt and for other municipal  
2 expenses and purposes.  
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4 (b) There shall be levied on and collected for the calendar year ~~2004~~ 2005 on all  
5 automobiles, trucks, trailers and semi-trailers with a gross vehicle weight of 10,000 pounds or  
6 more which are used to transport property for hire by a motor carrier engaged in interstate  
7 commerce, and are owned or held by residents or citizens of the city, are located within the  
8 territorial boundaries of the city or otherwise have a situs for taxation in the city, a tax of \$4.50  
9 on every \$100 of assessed value thereof, for the support of the city government, for the payment  
10 of principal and interest of the city debt and for other municipal expenses and purposes.  
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12 (c) There shall be levied on and collected for the calendar year ~~2004~~ 2005 on all  
13 automobiles and trucks which are equipped with specially designed equipment for use by the  
14 handicapped and are owned or held by residents or citizens of the city, are located within the  
15 territorial boundaries of the city or otherwise have a situs for taxation in the city, a tax of \$3.55  
16 on every \$100 of assessed value thereof, for the support of the city government, for the payment  
17 of principal and interest of the city debt and for other municipal expenses and purposes.  
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19 (d) There shall be levied on and collected for the calendar year ~~2004~~ 2005 on all  
20 privately owned pleasure boats and watercraft, which are used for recreational purposes only, and  
21 are owned or held by residents or citizens of the city, or are located within the territorial  
22 boundaries of the city or otherwise have a situs for taxation in the city, a tax of \$.01 on every  
23 \$100 of assessed value thereof, for the support of the city government, for the payment of  
24 principal and interest of the city debt and for other municipal expenses and purposes.  
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26 Section 6. That this ordinance shall become effective January 1, 2005, *nunc pro*  
27 *tunc*.  
28

29 WILLIAM D. EUILLE  
30 Mayor  
31

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33 Introduction: 3/22/05  
34 First Reading: 3/22/05  
35 Publication:  
36 Public Hearing:  
37 Second Reading:  
38 Final Passage:  
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ORDINANCE NO. 4396

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.

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 2005 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 \$.945 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 2005 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 2005 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 2005 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 \$.945 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 2005 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 2005 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 2005 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 2005 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, or 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 January 1, 2005, *nunc pro tunc*.

WILLIAM D. EUILLE  
Mayor

Final Passage: May 2, 2005