

City of Alexandria, Virginia

MEMORANDUM

DATE: JUNE 5, 2007

TO: THE HONORABLE MAYOR AND MEMBERS OF CITY COUNCIL

FROM: JAMES K. HARTMANN, CITY MANAGER *J*

SUBJECT: CONSIDERATION OF AN ORDINANCE TO CODIFY THE AMENDMENT TO THE CITY CODE APPROPRIATING ONE PERCENT OF REAL ESTATE TAXES TO THE OPEN SPACE TRUST FUND

ISSUE: Consideration of an ordinance to codify the 2006 change in funding level of the Open Space Trust Fund Account at one percent of the total real estate tax assessment in the City of Alexandria.

RECOMMENDATION: That City Council pass this proposed ordinance (Attachment) on first reading, and schedule it for public hearing, second reading and final passage on June 16, 2007.

DISCUSSION: On April 24, 2006, City Council enacted Ordinance No. 4445 (the 2006 property tax ordinance), which amended the City Code to appropriate (in lieu of one cent of the real estate tax rate) one percent of all real estate tax levied to the Open Space Trust Fund Account. At that time, Council did not specify provisions for changing the City Code section to reflect the amendment. Thus, the amendment remains uncoded.

Uncoded enactments are not uncommon, particularly where a legislative body is enacting a law that is not of general application or is of short term application and is therefore thought not worthy of taking up space (and a section number) in a numbered code scheme. However, as indicated by the City Attorney, this particular ordinance should be reflected in the numbered Code, specifically Section 3-1-2.

FISCAL IMPACT: There is no fiscal impact.

ATTACHMENT: Proposed Ordinance

STAFF:
Mark Jinks, Deputy City Manager
Laura Triggs, Acting Director of Finance
Roderick B. Williams, Assistant City Attorney

Introduction and first reading: 6/12/07
Public hearing: 6/16/07
Second reading and enactment: 6/16/07

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) of Title 3 (FINANCE, TAXATION AND PROCUREMENT) of the Code of the City of Alexandria, Virginia, 1981, as amended

Summary

The proposed ordinance would codify the amendment made by Section 6 of Ordinance No. 4445 (the 2006 property tax ordinance), adopted April 24, 2006, to provide that one percent of the total amount of real estate tax levied is appropriated to the Open Space Trust Fund Account.

Sponsor

Staff

Mark Jinks, Deputy City Manager
Laura B. Triggs, Acting Director of Finance
Roderick B. Williams, Assistant City Attorney

Authority

Alexandria City Charter § 2.02(a)(1)

Estimated Costs of Implementation

None

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

None

ORDINANCE NO. _____

AN ORDINANCE to amend and reordain Section 3-1-2 (OPEN SPACE TRUST FUND ACCOUNT) of Chapter 1 (GENERAL PROVISIONS) of 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, from January 1, 20037 until June 30, 20037, and for the fiscal year commencing July 1, 20037 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 ~~\$0.01 on each \$100 of the assessed value of all real estate subject to such tax~~ one 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.

(d) Open space public improvements defined. As used in this section, permanent open space public improvements means land acquired by the city in fee or by perpetual easement, and dedicated to outdoor recreational and park uses, whether active, passive or natural resource area, for the use of the general public, together with accessory buildings and structures incidental and subordinate to the outdoor recreational and park uses of such acquired land.

Section 2. That this ordinance shall become effective upon the date and at the time of its final passage.

WILLIAM D. EUILLE
Mayor

Introduction:
First Reading:
Publication:
Public Hearing:
Second Reading:
Final Passage: