

City of Alexandria, Virginia

MEMORANDUM

DATE: MARCH 7, 2012

TO: THE HONORABLE MAYOR AND MEMBERS OF CITY COUNCIL

FROM: RASHAD M. YOUNG, CITY MANAGER *RM*

SUBJECT: PROPOSED REAL AND PERSONAL PROPERTY TAX RATES  
ORDINANCES AND PROPOSED EFFECTIVE TAX RATE INCREASE FOR  
CALENDAR YEAR 2012 (FISCAL YEAR 2013)

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

**RECOMMENDATION:** That City Council:

- (1) Pass the proposed ordinance on first reading after establishing the tax rates to be advertised for residential and commercial real property and personal property; and
- (2) Set the ordinance for public hearing on Saturday, April 14, and second reading and final passage on Monday, May 7.

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 2012 of \$\_\_\_ per one hundred dollars of assessed valuation;
- 2. Assumed in this proposed amount is the continued dedication of 0.3% of real estate tax revenues for the Open Space Trust Fund Account to pay debt service costs on prior year borrowing for open space properties, the continued dedication of 0.6 cents for affordable housing, and the continued dedication of 0.5 cents for a stormwater infrastructure trust fund account;
- 3. Assumed in the proposed amount is the continued reservation of 2.2 cents of the real property tax rate for transportation projects;
- 4. A special services district tax is proposed to continue to be levied on all real property located in the Tier I Potomac Yard Metrorail Station Special Services District at the current rate of \$0.20 per one hundred dollars of valuation.

5. A personal property tax rate on vehicles and business tangible property for calendar year 2011 of \$4.75 per one hundred dollars of valuation.
6. Tax rates on other classes of personal property are not proposed to change for calendar year 2012.

**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 when they vote on the budget and set tax rates on May 7.

It should be noted, as discussed below, that the State Code requires a separate public hearing (i.e., separate from the budget hearing on March 5) on the real property tax rate if the rates 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). An increase of more than one percent is termed by statute an “effective tax rate increase.” This would be the case in CY 2012 as taxes levied at a \$0.998 rate reflect a 3.56 percent increase for all classes of real property (after the value of new construction has been deducted). The tax rate that would generate the same revenue as FY 2012 is \$0.962. 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” in a specific format and language be placed in a local newspaper of general circulation. We plan that the separate hearing on the “effective real property tax increase” be held on April 14<sup>th</sup>, with the special notice of the hearing date, as required specifically by State statute, printed in two newspapers prior to that hearing. The advertisements will be placed in the Alexandria Times and the Alexandria Gazette Packet on March 15<sup>th</sup>, 30 days prior to the public hearing.

I propose that City Council act on Tuesday, March 13th to establish the maximum real estate tax and personal property tax rates which will be advertised in advance of the April 14 public hearing on the tax ordinance to be considered.

The following is the planned schedule for calendar year 2012 (FY 2013):

<u>Date:</u>	<u>Topic:</u>
March 5	Budget Public Hearing
March 13	Council sets maximum real estate tax rates and personal property tax rate to be advertised
April 14	Public hearing on the real and personal property tax rates and property tax related ordinance
April 14	Public hearing on effective tax rate increase
May 7	Final adoption of the budget and related tax ordinances

The FY 2013 proposed operating budget reflects no increase in the residential real property tax rate of \$0.998 per \$100. The proposed budget and the proposed ordinance assume the continuation of the dedication of 0.6 cents of the base real estate tax rate for affordable housing, the dedication of 0.3 percent of the real estate tax revenues for open space (exclusive of any add-on tax for transportation purposes on commercial properties) and the continuation of the dedication of 0.5 cents for the Stormwater Management Infrastructure Trust Fund. The proposed budget and the proposed ordinance also assumes the continuation of the reservation of 2.2 cents for transportation projects. In addition, the proposed budget and the proposed ordinance assume the same Tier I Potomac Yard Metrorail Station Special Services District Tax Rate of \$0.20 for all real property located in that District.

The FY 2013 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 certain vehicles for hire, and
- \$.01 for privately-owned pleasure boats and watercraft that are used for recreational purposes only.

**FISCAL IMPACT:** The proposed tax of \$0.998 in the base real estate tax on each \$100 of assessed value is expected to generate \$326.0 million in FY 2012 and \$334.9 million in FY 2013.

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 percent of real estate tax revenues. In 2009, the Open Space dedication was reduced to 0.3 percent. The 0.3 percent dedication will generate \$0.97 million in FY 2012 and \$1.0 million in FY 2013 to pay debt service costs on prior year borrowing for open space purposes.

In the FY 2010 Approved Budget, the City reduced its dedication for affordable housing to 0.7 cents. The FY 2012 budget reduced the dedication to 0.6 cents of the real estate tax rate. In FY 2013, this is estimated to generate \$2.0 million, of which \$1.35 million is needed for debt service. The remaining \$0.7 million is available for affordable housing initiatives.

In FY 2011 City Council approved the dedication of 0.5 cents for stormwater management. The half cent is expected to generate an estimated \$1.7 million in FY 2013 and will be used primarily for capital projects related to maintenance and improvements of the City's stormwater infrastructure.

The Tier I Potomac Yard Special Services tax rate of 20 cents is projected to raise \$0.5 million in Calendar Year 2012.

**ATTACHMENT:** Proposed Ordinance

**STAFF:**

Mark Jinks, Deputy City Manager

Laura Triggs, Acting Chief Financial Officer

Morgan Routt, Acting Budget Director

Kendel Taylor, Assistant Budget Director

1	Introduction and first reading:	03/13/2012
2	Public hearing:	04/14/2012
3	Second reading and enactment:	05/07/2012

INFORMATION ON PROPOSED ORDINANCE

Title

AN ORDINANCE to amend and reordain Section 3-2-181 (LEVIED; AMOUNT), Section 3-2-188 (CLASSIFICATION AND TAXATION OF CERTAIN COMMERCIAL AND INDUSTRIAL PROPERTY), and Section 3-2-189 (TIER 1 POTOMAC YARD METRORAIL STATION SPECIAL ASSESSMENT DISTRICT TAX) 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.

Summary

The proposed ordinance sets the city's 2012 general tax rates for (1) real property; (2) personal property; (3) machinery and tools; (4) for the additional real property taxes assessed on commercial and industrial property; and (5) real property located in the special services tax district located in the Tier I Potomac Yard Metrorail Station Special Services District.

0.3% of estimated 2012 real estate tax revenue continues to be set aside for the Open Space Trust Fund Account to cover debt service on Open Space Trust Fund supported bonds. 0.6 cents of the 2012 real estate tax rate continues to be set aside for affordable housing. 0.5 cents of the 2012 real estate tax rate continues to be set aside for the Storm Water Trust Fund. It is assumed in the proposed amount is the continued reservation of 2.2 cents of the real property tax rate for transportation projects.

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The ordinance sets the 2012 real property tax rate at \$\_\_\_\_\_ on each \$100 of assessed value.

The special services district tax for real property located in the Tier I Potomac Yard Metrorail Station Special Services District remains unchanged from 2011.

The ordinance for calendar year 2012, will not levy an additional real property tax on all commercial and industrial property in the City (i.e. tax rate will be \$0 per \$100 of assessed value).

Personal property and machinery and tools tax rates are unchanged from 2011.

Sponsor

Staff

- Mark Jinks, Deputy City Manager
- Laura Triggs, Acting Chief Financial Officer
- Morgan Routt, Acting Budget Director
- Kendel Taylor, Assistant Budget Director
- Christina Zechman Brown, Assistant City Attorney

Authority

- Article X, § 4, Virginia Constitution
- §§ 2.02(a)(1), 6.15 Alexandria City Charter
- § 15.2-2400 et seq., Code of Virginia
- § 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 3-2-181 (LEVIED; AMOUNT), Section 3-2-188 (CLASSIFICATION AND TAXATION OF CERTAIN COMMERCIAL AND INDUSTRIAL PROPERTY), and Section 3-2-189 (TIER 1 POTOMAC YARD METRORAIL STATION SPECIAL SERVICES DISTRICT TAX) 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 3-2-181 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 2014~~2~~ 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 \$\_\_\_ on each \$100 of the assessed residential property value thereof and \$\_\_\_ on each \$100 of the assessed commercial residential property 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 Sec. 3-2-188 of The Code of the City of Alexandria, 1981 as amended, be, and the same hereby is, amended and reordained to read as follows:

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

(a) Pursuant to the authority granted by Section 58.1-3221.3 of the Code of Virginia (1950), as amended, all commercial and industrial real property in the City of Alexandria classified by the General Assembly as a separate class of real property for local taxation shall be designated, assessed and taxed as a separate class of real

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2 property. Such separate class of real property shall not include any residential uses  
3 excluded by Section 58.1-3221.3 of the Code of Virginia.

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

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11 (c) All revenues generated from the real property tax imposed by this Section  
12 3-2-188 shall be used exclusively for transportation-related projects and services that benefit  
13 the City of Alexandria.

14  
15 (d) The real property tax imposed by this Section 3-2-188 shall be levied,  
16 administered, enforced and collected in the same manner as set forth in Subtitle III of Title  
17 58.1 of the Code of Virginia and Chapter 2 of this Title for the levy, administration,  
18 enforcement and collection of local taxes.

19  
20 (e) The director of the department of real estate assessments shall separately  
21 assess and set forth upon the City of Alexandria's land book the fair market value of that  
22 property that is designated as a separate class of real property in accordance with the  
23 provisions of this section.

24  
25 (f) There shall be levied and collected for the calendar year 2014<sup>2</sup> on all real  
26 estate located within the territorial boundaries of the city and subject to taxation  
27 pursuant to this section, a tax of \$\_\_\_ on each \$100 of the assessed value thereof, for the  
28 purposes set forth in subsection (c) above.

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30 Section 3. That Section 3-2-189 of The Code of the City of Alexandria,  
31 Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as  
32 follows:

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34 Sec. 3-2-189 Tier I Potomac Yard Metrorail Station Special Services District Tax.

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36 (a) Pursuant to the authority granted by Section 15.2-2400, et seq. of the Code of  
37 Virginia (1950), as amended, all real property located in the Tier I Potomac Yard Metrorail  
38 Station Special Services District, established pursuant to Ordinance Number 4693, classified  
39 by the city council as a separate class of real property for local taxation shall be designated,  
40 assessed and taxed as a separate class of real property.

41  
42 (b) In addition to all other taxes and fees permitted by law, the class of real  
43 property designated in this section may, and if imposed by ordinance shall, be subject to a  
44 real property tax, in addition to that imposed by city code section 3-2-181 and any other  
45 applicable law, at the rate established by the city council of the City of Alexandria.

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47 (c) As detailed in Ordinance Number 4693, all revenues generated from the real  
48 property tax imposed by this Section 3-2-189 shall be used exclusively for the purpose of  
49 providing facilities and services related to the construction of the Potomac Yard Metro



1 Station in the City of Alexandria and the construction of a pedestrian bridge from Potomac  
2 Greens to Potomac Yard.

3  
4 (d) The real property tax imposed by this section 3-2-189 shall be levied,  
5 administered, enforced and collected in the same manner as set forth in Subtitle III of Title  
6 58.1 of the Code of Virginia and chapter 2 of this title for the levy, administration,  
7 enforcement and collection of local taxes.

8  
9 (e) The director of the department of real estate assessments shall separately assess  
10 and set forth upon the City of Alexandria's land book the fair market value of that property  
11 that is designated as a separate class of real property in accordance with the provisions of  
12 this section.

13  
14 (f) There shall be levied and collected for the calendar year 2014~~2~~ on all real estate  
15 located within the territorial boundaries of the city and subject to taxation pursuant to this  
16 section, a tax of \$0.20 on each \$100 of the assessed value thereof, for the purposes set forth  
17 in subsection (c) above.

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

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

27  
28 There shall be levied and collected for the calendar year 2014~~2~~ on all tangible  
29 personal property, other than mobile homes, automobiles, trucks, antique motor vehicles,  
30 taxicabs, motor vehicles with specially designed equipment for use by the handicapped,  
31 motorcycles, campers and other recreational vehicles, boats and trailers, owned or held by  
32 residents or citizens of the city or located within the territorial boundaries of the city or  
33 otherwise having a situs within the city and subject to taxation for city purposes under the  
34 constitution and laws of this state and city, a tax of \$4.75 on every \$100 of assessed value  
35 thereof, for the support of the city government, for the payment of principal and interest of  
36 the city debt and for other municipal expenses and purposes.

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

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

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45 There shall be levied and collected for the calendar year 2014~~2~~ on all machinery and  
46 tools used in a mining or manufacturing business taxable on capital and subject to taxation  
47 for city purposes under the constitution and laws of this state and city, a tax of \$4.50 on each  
48 \$100 of assessed value thereof, for the support of the city government, for the payment of  
49 principal and interest of the city debt and for other municipal expenses and purposes.

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

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

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8 There shall be levied and collected for the calendar year 2014~~2~~ on all vehicles  
9 without motor power, used or designed to be used as mobile homes as defined in section  
10 46.2-100 of the Code of Virginia, owned or held by residents or citizens of the city or  
11 located within the territorial boundaries of the city or otherwise having a situs within the  
12 city and subject to taxation for city purposes under the constitution and laws of this state and  
13 city, a tax of \$0.978 on each \$100 of assessed value thereof, for the support of the city  
14 government, for the payment of principal and interest of the city debt and for other  
15 municipal expenses and purposes.

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17 Section 7. That Section 3-2-224 of The Code of the City of Alexandria,  
18 Virginia, 1981, as amended, be, and the same hereby is, amended and reordained to read as  
19 follows:

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

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25 (a) Except as provided in subsections (b), (c) and (d), there shall be levied and  
26 collected for the calendar year 2014~~2~~ on all automobiles, trucks, trailers, semi-trailers,  
27 antique motor vehicles (as defined in section 46.2-100 of the Code of Virginia, 1950, as  
28 amended, which may be used for general transportation purposes as provided in subsection  
29 C of section 46.2-730 of the Code of Virginia, 1950, as amended), taxicabs, motorcycles,  
30 campers and other recreational vehicles, boats and boat trailers owned or held by residents  
31 or citizens of the city or located within the territorial boundaries of the city or otherwise  
32 having a situs for taxation in the city, a tax of \$4.75 on every \$100 of assessed value thereof,  
33 for the support of the city government, for the payment of principal and interest of the city  
34 debt and for other municipal expenses and purposes.

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36 (b) There shall be levied on and collected for the calendar year 2014~~2~~ on all  
37 automobiles, trucks, trailers and semi-trailers with a gross vehicle weight of 10,000 pounds  
38 or more which are used to transport property for hire by a motor carrier engaged in interstate  
39 commerce, and are owned or held by residents or citizens of the city, are located within the  
40 territorial boundaries of the city or otherwise have a situs for taxation in the city, a tax of  
41 \$4.50 on every \$100 of assessed value thereof, for the support of the city government, for  
42 the payment of principal and interest of the city debt and for other municipal expenses and  
43 purposes.

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45 (c) There shall be levied on and collected for the calendar year 2014~~2~~ on all  
46 automobiles and trucks which are equipped with specially designed equipment for use by  
47 the handicapped and are owned or held by residents or citizens of the city, are located within  
48 the territorial boundaries of the city or otherwise have a situs for taxation in the city, a tax of  
49 \$3.55 on every \$100 of assessed value thereof, for the support of the city government, for

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

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4 (d) There shall be levied on and collected for the calendar year 2014~~2~~ on all  
5 privately owned pleasure boats and watercraft, which are used for recreational purposes  
6 only, and are owned or held by residents or citizens of the city, or are located within the  
7 territorial boundaries of the city or otherwise have a situs for taxation in the city, a tax of  
8 \$.01 on every \$100 of assessed value thereof, for the support of the city government, for the  
9 payment of principal and interest of the city debt and for other municipal expenses and  
10 purposes.

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12 (e) For tax years commencing in 2006, the City adopts the provisions of Item  
13 503.E of Chapter 951 of the 2005 Acts of Assembly (the 2005 revisions to the 2004-06  
14 Appropriations Act, the "2005 Appropriations Act"), providing for the computation of tax  
15 relief under the Personal Property Tax Relief Act of 1998, sections 58.1-3523 et seq. of the  
16 Code of Virginia, as amended, as a specific dollar amount to be offset against the total taxes  
17 that would otherwise be due but for the Personal Property Tax Relief Act of 1998, sections  
18 58.1-3523 et seq. of the Code of Virginia, as amended, and the reporting of such specific  
19 dollar relief on the tax bill.

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

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32 (ii) Personal property tax bills shall set forth on their face the specific dollar amount  
33 of relief under this subsection credited with respect to each qualifying vehicle, together with  
34 an explanation of the general manner in which such relief is allocated.

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36 (iii) Allocation of relief under this subsection shall be provided in accordance with  
37 the general provisions of this section, as implemented by the specific provisions of the  
38 City's annual budget relating to relief under this subsection.

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40 (iv) Relief under this subsection shall be allocated in such as manner as to eliminate  
41 personal property taxation of each qualifying vehicle with an assessed value of \$1,000 or  
42 less.

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44 (v) Relief under this subsection with respect to qualifying vehicles with assessed  
45 values of more than \$1,000 shall be provided at a rate, annually fixed in the City budget and  
46 applied to the first \$20,000 in value of each such qualifying vehicle, that is estimated fully  
47 to use all relief funds under the Personal Property Tax Relief Act of 1998, sections 58.1-  
48 3523 et seq. of the Code of Virginia, as amended, provided to the City by the  
49 Commonwealth.

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Section 8. That this ordinance shall become effective January 1, 2012, nunc pro tunc.

WILLIAM D. EUILLE  
Mayor

Introduction: 03/13/2012  
First Reading: 03/13/2012  
Publication:  
Public Hearing: 04/14/2012  
Second Reading:  
Final Passage: 05/07/2012