

Memorandum of Agreement Between the County of Albemarle and the Town of Scottsville

This Memorandum of Agreement (“MOA”) is made and entered into this _____ day of _____, 2021 by the County of Albemarle, Virginia (the “County”) and the Town of Scottsville, Virginia (the “Town”) a municipal corporation located within the County.

WHEREAS, the County now sends bills to and collects current and delinquent Motor Vehicle License Taxes for the Town’s taxpayers; and

WHEREAS, Virginia Code § 46.2-752(M) enables the County’s Chief Financial Officer/Director of Finance and the Scottsville Treasurer to enter into a reciprocal agreement, with the approval of their local governing bodies, that provides for the County treasurer to collect such license taxes, account for, and pay over such amounts to the Town; and

WHEREAS, the County may obtain reasonable compensation for the County’s efforts to collect any current and delinquent Motor Vehicle License Taxes due to the Town.

NOW, THEREFORE, the parties agree as follows:

Collection and Disbursement

1. The County will mail bills and collect current and delinquent Motor Vehicle License Taxes based on the most recently received relevant Town ordinance.
2. Effective on and after January 1, 2022, the County will withhold an administrative fee of 2% of the Motor Vehicle License Taxes collected for the Town as reimbursement of the County’s administrative costs.
3. The County will send the collected funds, less the 2% administrative fee, to the Town quarterly.
4. The funds will be remitted on or before the twentieth day of the months of April, July, October, and January representing, respectively, the funds collected during the preceding quarters ending March 31, June 30, September 30, and December 31.
5. The Town will provide signed copies of any future ordinances it adopts regarding its Motor Vehicle License Taxes to the County’s Chief of Revenue Administration and the County’s Revenue Manager within 10 days of adoption. The Town is responsible for any inaccurate or delayed remittance resulting from failure to timely provide the ordinance.

Termination

6. This MOA may be terminated by the County Board of Supervisors or by the Town Council, upon written notice to the other party.

WITNESS, the following authorized signatures:

COUNTY OF ALBEMARLE, VIRGINIA

TOWN OF SCOTTSVILLE

Nelsie L. Birch, CFO/Director of Finance Date

Matthew Lawless, Treasurer Date

Approved as to form:

Approved as to form:

County Attorney

Town Attorney