

ORDINANCE NO. 21-15()

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 15, TAXATION, ARTICLE 1, ADMINISTRATION, AND ARTICLE 14, COUNTY VEHICLE LICENSES, OF THE CODE OF THE COUNTY OF ALBEMARLE, VIRGINIA

BE IT ORDAINED By the Board of Supervisors of the County of Albemarle, Virginia, that Chapter 15, Taxation, Article 1, Administration, and Article 14, County Vehicle Licenses, are hereby amended as follows:

By Amending:

Sec. 15-101 When taxes are due.

Sec. 15-1404 When license tax is due.

Chapter 15. Taxation

Article 1. Administration

Sec. 15-101 When taxes are due.

Any taxes imposed pursuant to this chapter are due and owing as follows:

- A. General assessments. Taxes due and owing to the County for real estate, tangible personal property, machinery and tools, mobile homes, and public service corporations are due and payable in two installments. The first installment is due and payable on or before ~~June 5~~ June 25 of the year the taxes are assessed. The second installment is due and payable on or before December 5 of the year the taxes are assessed.
- B. Payment in whole. Any taxpayer may pay the whole of the taxes assessed in one sum at any time, provided that any penalty and interest that may have accrued on the whole or any part thereof at the time of payment must be paid as part of the tax.
- C. Supplemental assessments. Supplemental tax assessments for real estate, tangible personal property, machinery and tools, mobile homes, and public service corporations are due and payable within ~~30~~ 45 days of the billing date.

(8-10-77; 10-8-80; Ord. of 2-14-90; Ord. of 2-5-92; Ord. No. 95-8(2), 10-4-95; Code 1988, § 8-1.3; § 15-100, Ord. 98-A(1), 8-5-98; Ord. 16-15(1), 7-6-16; § 15-101, Ord. 19-15(1), 4-17-19)

State Law reference— Va. Code § 58.1-3916.

Article 14. County Vehicle Licenses

Sec. 15-1404 When license tax is due.

Except as provided in County Code ~~§ 8-802~~ § 15-1402, the license tax is due and payable on or before ~~June 5~~ June 25 of each year, and shall be included and separately stated on the personal property tax bill.

(Code 1967, § 12-93; 1-18-73; 6-7-89; Code 1988, § 12-25; § 9-404, Ord. 98-A(1), 8-5-98; Ord. 99-9(1), 11-10-99; Ord. 02-9(1), 11-6-02; Ord. 05-9(2), 12-7-05, effective 1-1-06; Ord. 07-9(2), 12-5-07, effective 1-1-08; Ord. 16-9(1), 7-6-16; § 15-1404, Ord. 21-15(2), 8-4-21)

State law reference – Va. Code § 46.2-752(A).

This ordinance will be effective on and after January 1, 2022.

I, Claudette K. Borgersen, do hereby certify that the foregoing writing is a true, correct copy of an Ordinance duly adopted by the Board of Supervisors of Albemarle County, Virginia, by a vote of _____ to _____, as recorded below, at a regular meeting held on _____.

Clerk, Board of County Supervisors

	<u>Aye</u>	<u>Nay</u>
Mr. Gallaway	_____	_____
Ms. LaPisto-Kirtley	_____	_____
Ms. Mallek	_____	_____
Ms. McKeel	_____	_____
Ms. Palmer	_____	_____
Ms. Price	_____	_____