

ORDINANCE NO. 17-15(3)

AN ORDINANCE TO AMEND CHAPTER 15, TAXATION, ARTICLE V, TAX ON PROBATE OF WILLS OR GRANTS OF ADMINISTRATION, 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 V, Tax on Probate of Wills or Grants of Administration, is hereby amended as follows:

By Adding:

Sec. 15-501 Tax in lieu of probate tax

By Renumbering:

Sec. 15-501 Collection, payment to director of finance to Sec. 15-502

CHAPTER 15. TAXATION

ARTICLE V. TAX ON PROBATE OF WILLS OR GRANTS OF ADMINISTRATION

Sec. 15-500 Imposed; amount.

There is hereby imposed and levied by the county a tax equal to one-third (1/3) of the amount of the state tax collectable for the state on the probate of a will or the grant of administration.

(Code 1967, § 9-9; Code 1988, § 8-10; Ord. 98-A(1), 8-5-98)

State law reference--Authority of county to impose probate tax, Va. Code § 58.1-1718.

Sec. 15-501 Tax in lieu of probate tax.

There is hereby imposed and levied by the county a tax of twenty-five dollars (\$25.00) for the recordation of a list of heirs or an affidavit listing real estate owned by an intestate decedent in addition to the state tax and fee imposed for such recordation pursuant to Virginia Code § 58.1-1717.1.

State law reference – Authority of county to impose recordation fee, Va. Code § 58.1-1718

Sec. 15-~~501~~ 502 Collection, payment to director of finance.

The clerk of the circuit court of the county shall collect the tax imposed by this article and pay the same to the director of finance.

(Code 1967, § 9-10; Code 1988, § 8-11; Ord. 98-A(1), 8-5-98)

State law reference –Va. Code § 58.1-3803

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

	Aye	Nay
Mr. Dill	_____	_____
Ms. Mallek	_____	_____
Ms. McKeel	_____	_____
Ms. Palmer	_____	_____
Mr. Randolph	_____	_____
Mr. Sheffield	_____	_____