



# Albemarle County

## Legislation Text

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**File #:** 20-335, **Version:** 1

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**AGENDA DATE:** 5/20/2020

**TITLE:**

Ordinance to Establish Due Dates for Filing Certain Tax Returns and Paying Certain Local Taxes During the COVID-19 Disaster

**SUBJECT/PROPOSAL/REQUEST:** Adoption of an Ordinance to Establish Due Dates for Filing Certain Tax Returns and Paying Certain Local Taxes During the COVID-19 Disaster

**ITEM TYPE:** Regular Action Item

**STAFF CONTACT(S):** Richard, Walker, Kamptner

**PRESENTER (S):** Greg Kamptner

**LEGAL REVIEW:** Yes

**REVIEWED BY:** Jeffrey B. Richardson

**BACKGROUND:** In a series of actions over the past two and one-half months, the County Executive, acting as the Director of Emergency Management, declared a local emergency, and Governor Ralph S. Northam declared a state of emergency, both as a result of the novel coronavirus ("COVID-19") pandemic. The Governor's declaration was followed by a series of executive orders intended to reduce the spread of the COVID-19 virus. The COVID-19 pandemic has had adverse economic consequences.

On April 15, 2020, the Board of Supervisors adopted an emergency ordinance extending the deadlines to file certain returns and to pay certain taxes. Virginia Code § 15.2-1427(F) limits the duration of an emergency ordinance to not more than 60 days. A non-emergency version of the ordinance is proposed to extend the substance of the emergency ordinance beyond 60 days.

**STRATEGIC PLAN:** Mission: To enhance the well-being and quality of life for all citizens through the provision of the highest level of public service consistent with the prudent use of public funds.

**DISCUSSION:** Under the proposed ordinance: (1) the deadline to file returns for all items of tangible personal property and machinery and tools would be extended from May 1 to June 1, 2020 (ref. Virginia Code § 58.1-3518, County Code § 15-801); (2) the deadline for paying the first installment of taxes for real estate, tangible personal property, machinery and tools, and mobile homes for 2020 would be extended from June 5 to June 30, 2020 (ref. County Code § 15-101(A)); this extension would not apply to the first installment of taxes for public service corporations; (3) the deadline for paying business license taxes would be extended from June 15 to June 30, 2020 (ref. County Code § 8-201(B)); and (4) the deadline to pay the transient occupancy and food and beverage taxes collected during the months of March, April, and May 2020 would be extended to July 20, 2020; this extension does not alter the time at which these taxes are collected, nor the deadline for reporting these taxes (ref. County Code §§ 15-902(F) and 15-1002(F)).

**BUDGET IMPACT:** None

**RECOMMENDATION:**

Staff recommends that the Board adopt the attached proposed Ordinance (Attachment A).

**ATTACHMENTS:**

A - Proposed Ordinance