



# Albemarle County

## Legislation Text

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**File #:** 20-302, **Version:** 1

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**AGENDA DATE:** 4/15/2020

**TITLE:**

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

**ITEM TYPE:** Consent Action Item

**STAFF CONTACT(S):** Richardson, Walker, Kamptner, Bessette, Letteri, Lin

**PRESENTER (S):** N/A

**LEGAL REVIEW:** Yes

**REVIEWED BY:** Jeffrey B. Richardson

**BACKGROUND:** As a result of the novel coronavirus ("COVID-19") pandemic, Governor Ralph S. Northam declared a state of emergency on March 12, 2020. Since then, the Governor has issued subsequent executive orders that increased restrictions on public and private gatherings, businesses, and other measures intended to slow the spread of the COVID-19 virus. These restrictions have had an economic impact on individuals and businesses in the County.

On March 18, 2020, the Board adopted an emergency ordinance to extend the April 1 deadline to file an application for the real property tax exemption for certain elderly and disabled persons to May 16. On March 27, 2020, the Board's emergency continuity of government ordinance extended the deadline for filing returns on business tangible personal property from May 1 to June 1, and extended the deadline for paying those taxes from June 5 to June 30. The extensions pertaining to the business tangible personal property tax are incorporated into the proposed ordinance (Attachment A).

**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:** The proposed emergency ordinance would extend the following deadlines in 2020 to provide temporary relief to taxpayers and those businesses collecting the transient occupancy and food and beverage taxes:

- Business tangible personal property and machinery and tools taxes: Subsection 3(A) extends the deadline for filing a return on these taxes from May 1 to June 1.
- Real estate, tangible personal property, machinery and tools, and mobile home taxes: Subsection 3(B) extends the deadline to pay the first installment of these taxes from June 5 to June 30.

- Business license taxes: Subsection 3(C) extends the deadline to pay these taxes from June 15 to June 30.
- Transient occupancy and food and beverage taxes: Subsection 3(D) extends the monthly deadlines for businesses to remit these taxes collected for the months of March, April, and May so that they are due and payable on July 20.

Virginia Code § 15.2-1427(F) limits the duration of an emergency ordinance to not more than 60 days. If the Board adopts the Emergency Ordinance, a non-emergency version of the ordinance will be brought to the Board for its consideration in May.

**BUDGET IMPACT:** None.

**RECOMMENDATION:**

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

**ATTACHMENTS:**

Attachment A - Proposed Emergency Ordinance