



# Albemarle County

## Legislation Details (With Text)

**File #:** 21-155      **Version:** 1      **Name:**

**Type:** Ordinance      **Status:** Public Hearing

**File created:** 12/28/2020      **In control:** Board of Supervisors

**On agenda:** 1/20/2021      **Final action:**

**Title:** An Ordinance to Amend the 2021 Due Date for First Installment Taxes. To receive public comment on its intent to adopt an ordinance to change the date that the first installment of real estate, tangible personal property, machinery and tools, mobile homes, and public service corporations' taxes are due from June 5, 2021 to June 25, 2021.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Att.A - Proposed Ordinance

Date	Ver.	Action By	Action	Result
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**AGENDA DATE:** 1/20/2021

**TITLE:**

An Ordinance to Amend the 2021 Due Date for First Installment Taxes

**SUBJECT/PROPOSAL/REQUEST:** Public hearing to consider the adoption of an ordinance to amend the 2021 Due Date for First Installment Taxes

**ITEM TYPE:** Regular Action Item

**STAFF CONTACT(S):** Richardson, Kamptner, Bessette, Birch, Lin, Allshouse, L.

**PRESENTER (S):** Lori Allshouse

**LEGAL REVIEW:** Yes

**REVIEWED BY:** Jeffrey B. Richardson

**BACKGROUND:** Pursuant to Virginia Code Section 58.1-3916, the County may establish due dates for all local taxes. On December 2, 2020, the Board approved staff's recommendation to schedule a public hearing on an Ordinance to extend the 2021 due date of first installment property taxes.

**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:** This ordinance will establish that the first installment of those taxes would be due and payable on June 25, 2021, rather than June 5, 2021. Staff believes the additional time provided by this ordinance will be beneficial in developing the Fiscal Year 2022 budget in that it would provide additional time for the revenue forecasting process, and would improve the alignment of the budget development schedule with the School Division's schedule. The ordinance would also ensure that there is adequate time for taxpayers to remit the

first installment of calendar year 2021 real estate, tangible personal property, machinery and tools, mobile homes, and public service corporations' taxes. The County Attorney has prepared a draft ordinance (Attachment A) to make this change. The ordinance does not affect any other tax due dates in 2021 or in other years.

**BUDGET IMPACT:** Extending the due date for first installment taxes is not anticipated to have an impact on expected revenues.

**RECOMMENDATION:**

Staff recommends that the Board adopt the proposed ordinance (Attachment A) after the public hearing.

**ATTACHMENTS:**

A - Proposed Ordinance