



# Albemarle County

## Legislation Text

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**File #:** 17-359, **Version:** 1

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**AGENDA DATE:** 5/10/2017

**TITLE:**

Resolution to Extend Tax Deadline

**SUBJECT/PROPOSAL/REQUEST:** Adoption of Resolution to Extend the Deadline to Pay the First Installment of Local Property Taxes

**ITEM TYPE:** Regular Action Item

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

**PRESENTER (S):** Greg Kamptner

**LEGAL REVIEW:** Yes

**REVIEWED BY:** Douglas C. Walker

**BACKGROUND:** An unintentional error occurred in the posting of the notice for the Board's Public Hearing on the Proposed Tax Rate. Because of this error, the public hearing on the tax rate has been rescheduled from April 11, 2017 to May 15, 2017.

Virginia Code § 58.1-3916 enables the Board to provide by resolution for reasonable extensions of time, not to exceed 90 days, for taxpayers to pay their local property taxes, whenever good cause exists.

In this instance staff is proposing that the Board adopt a resolution extending the tax deadline for payment on the first installment of taxes on real estate, tangible personal property, machinery and tools, mobile homes, and public service corporations, from June 5<sup>th</sup> to June 15.

**STRATEGIC PLAN:** Quality Government Operations: Ensure County's government capacity to provide high quality service that achieves community priorities.

**DISCUSSION:** The Department of Finance typically mails tax bills for the first installment of local property taxes to County residents on or about May 1 of each year. As the public hearing on the tax rate has been rescheduled to May 15, tax bills will be delayed in distribution until on or about May 16, 2017.

Extending the deadline for taxpayers to make payments on the first installation of local property taxes to June 15, 2017 for calendar year 2017 only will allow residents to receive and tender payment within the usual allotted amount of time.

**BUDGET IMPACT:** The adoption of the proposed resolution will have no budget impact.

**RECOMMENDATION:**

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

**ATTACHMENTS:**

Attachment A - Resolution to Extend the Deadline