



Albemarle County

Legislation Text

File #: 21-156, **Version:** 1

AGENDA DATE: 1/20/2021

TITLE:

An Ordinance to Amend Article 7, Real Property Tax, of Chapter 15, Taxation, of the Code of the County of Albemarle, Virginia

SUBJECT/PROPOSAL/REQUEST: Public hearing to consider amending Article 7, Real Property Tax, of Chapter 15, Taxation, of the Code of the County of Albemarle, Virginia, to delay the imposition of penalty and interest for supplemental real estate taxes when good cause exists

ITEM TYPE: Regular Action Item

STAFF CONTACT(S): Richardson, Kamptner, Bessette, Birch, Lynch, Allshouse

PRESENTER (S): Lori Allshouse

LEGAL REVIEW: Yes

REVIEWED BY: Jeffrey B. Richardson

BACKGROUND: Late charges required by County Ordinances for untimely local tax filings and payments are enabled by Virginia Code §§ 58.1-3916 and 58.1-3703.1. The Virginia Code states the County can provide up to a 90-day extension of time for the payment of real property taxes when good cause exists.

The Virginia Code enables the County to cause no penalty or interest to accrue on the supplemental bill for an additional 90 days when an owner of real property is subject to a supplemental bill that is charged due to the correction of an assessment where the information was previously available to the County Assessor, and when that error is not due to any act or omission of the owner of such real property,.

On December 2, 2020, the Board approved staff's recommendation to schedule a public hearing on an Ordinance to amend Article 7, Real Property Tax, of Chapter 15, Taxation, of the Code of the County of Albemarle, Virginia to provide an extension of time to pay certain real 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 amendment would provide a 90-day extension of time for taxpayers to pay supplemental real property tax bills that are issued due to the correction of an assessment where the information was previously available to the County Assessor, and when that error is not due to any act or omission of the owner of such real property.

The County Attorney has prepared a draft ordinance (Attachment A) to make this change.

BUDGET IMPACT: This amendment 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