



# Albemarle County

## Legislation Text

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**File #:** 21-461, **Version:** 1

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**AGENDA DATE:** 10/6/2021

**TITLE:**

An Ordinance to Amend County Code Chapter 15, Taxation

**SUBJECT/PROPOSAL/REQUEST:** Public hearing to consider the adoption of an Ordinance to amend County Code Chapter 15, Taxation, to adjust the due date for the first installments of biannual property taxes, the due date for vehicle license tax, and the payment due date for supplemental property tax assessments

**ITEM TYPE:** Regular Action Item

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

**PRESENTER (S):** Jian Lin

**LEGAL REVIEW:** Yes

**REVIEWED BY:** Jeffrey B. Richardson

**BACKGROUND:** Virginia Code Section 58.1-3916 authorizes the County to establish due dates for all local taxes.

On September 1, 2021, the Board authorized scheduling a public hearing to consider the adoption of the proposed ordinance (Attachment A) to change three tax payment schedules.

The first is the due date of the first annual installment of real estate, personal property, machinery and tools, mobile homes, and public service corporations' taxes. On January 20, 2021, the Board adopted ordinance No. 21-A (2) to adjust the due date of the first installment from June 5 to June 25 for tax year 2021, to improve the alignment of the budget development schedule with the School Division's schedule and to ensure that there was adequate time for taxpayers to remit those taxes. Staff recommends adjusting the due date permanently.

The second is the payment due date of supplemental property tax assessments for real estate, personal property, machinery and tools, mobile homes, and public service corporations. These supplemental tax assessments are currently due and payable within 30 days of the billing date. To provide adequate time for taxpayers to remit their unexpected supplemental property tax bills, staff recommends that the County adjust the payment due date to within 45 day of the billing date.

The third is the due date of the vehicle license tax for personal property. On August 4, 2021, the Board adopted Ordinance No. 21-15 (2) to move the County code sections governing the County's vehicle licenses from Chapter 9 (Motor Vehicles and Traffic) to Chapter 15 (Taxation). Staff recommends adjusting the due date of the vehicle license tax from June 5 to June 25 to match the due date of the first installment of personal property tax.

**STRATEGIC PLAN:** Mission - To enhance the well-being and quality of life for all community members

through the provision of the highest level of public service consistent with the prudent use of public funds.

**DISCUSSION:** The attached proposed ordinance (Attachment A) would:

- Change the due date of the first installment of real estate, personal property, machinery and tools, mobile homes, and public service corporations' taxes from June 5 to June 25, effective January 1, 2022. This would be consistent with the 2021 tax due dates. Staff believes this would provide adequate time for taxpayers to remit these taxes and would align with the County's and the School Division's budget development schedule.
- Change the payment due date of supplemental tax assessment bills for real estate, tangible personal property, machinery and tools, mobile homes, and public service corporations' taxes from within 30 days of the billing date to within 45 days of the billing date, effective January 1, 2022. Staff believes this would ensure that there is adequate time for taxpayers to pay any unexpected supplemental property tax assessment bills.
- Change the due date of the vehicle license tax from June 5 to June 25 to match the due date of the first installment of personal property tax effective January 1, 2022. Staff believes this would provide administrative consistency.

**BUDGET IMPACT:** Adoption of the proposed ordinance is not anticipated to have an impact on expected revenues.

**RECOMMENDATION:**

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

**ATTACHMENTS:**

A - Proposed Ordinance