

**AN ORDINANCE RELATING TO AMELIA COUNTY, VIRGINIA
PROVIDING DATES FOR FILING RETURNS AND PAYING TAXES;
PROVIDING PENALTIES FOR FAILURE TO FILE SUCH RETURNS AND
FOR NONPAYMENT IN TIME; PAYMENT OF INTEREST ON DELINQUENT
TAXES; AND PAYMENT OF ADMINISTRATIVE FEES, ATTORNEY'S FEES, AND
COLLECTION AGENCY'S FEES TO COVER THE COSTS ASSOCIATED WITH THE
COLLECTION OF DELINQUENT TAXES.**

WHEREAS, Section 58.1-3916 of the Code of Virginia, 1950, as amended, authorizes the governing body of any County to provide by ordinance the time for filing annual returns of taxable tangible personal property and machinery and tools; and the time for payment of annual taxes or levies on real estate and tangible personal property and machinery and tools; and may provide by ordinance penalties for failure to file such returns and for nonpayment in time; and may provide for payment of interest on delinquent taxes.

WHEREAS, Section 58.1-3958 of the Code of Virginia, 1950, as amended, provides that the governing body of any County may by ordinance impose, upon each person chargeable with delinquent taxes or other delinquent charges, fees to cover the administrative costs and reasonable attorney's or collection agency's fees actually contracted for.

NOW, THEREFORE, pursuant to Section 58.1-3916 of the Code of Virginia, 1950, as amended, be it ordained and enacted by the Board of Supervisors of Amelia County, Virginia, said Ordinance to read and be enforced henceforth, to-wit:

On December 5th of the fiscal year for which the levy is made, the annual tax or levy on real estate and tangible personal property and machinery and tools shall be due not later than the close of business at the Office of Treasurer of Amelia County, Virginia, on said December 5th. When December 5th falls on a Sunday or a holiday, the due date shall be extended until the close of business of the next business day of the County of Amelia, Virginia.

For taxes or levies not paid on or before the due date and thereby delinquent, the Treasurer of Amelia County shall impose a penalty of ten percent (10%) of the tax or levy past due on such property or a minimum penalty of ten dollars (\$10.00), whichever is greater.

Interest for delinquent taxes shall be computed at ten percent (10%) per annum commencing July 1st following the due date.

Annual returns of tangible personal property and machinery and tools shall be due on May 1st of each year.

For annual returns not filed on or before May 1, 1981, and subsequent years, and thereby past due, the Commissioner of the Revenue of Amelia County shall impose a penalty of ten percent (10%) or ten dollars (\$10.00), whichever is greater, of the tax due on said annual returns.

No penalty for failure to pay any tax shall be imposed for any assessment made later than

two weeks prior to the day on which the taxes are due, if such assessment is made thereafter through the fault of a local official, and if such assessment is paid within two weeks after the notice thereof is mailed.

Penalty and interest for failure to file a return or to pay a tax shall not be imposed if such failure was not the fault of the tax payer. The governing body may delegate to the appropriate local official the responsibility to make the determination of fault.

Pursuant to Section 58.1-3958 of the Code of Virginia, 1950, as amended, any person liable for local taxes who fails to pay the taxes on or before the due date shall, in addition to all penalties and interest, pay a fee to cover the administrative costs associated with the collection of delinquent taxes. Such fee shall be added to all penalties and interest and shall be equal to the maximum amounts allowed by Section 58.1-3958, or such other Virginia statute regulating the amount of such fees or covering the subject of fees in such cases. Collection agency's fees not to exceed twenty percent (20%) of the delinquent tax bill may be recovered from any such person whose taxes are thereafter collected by a private collection agent, or, if the delinquency is collected by action at law or suit in equity, reasonable attorney's fees not to exceed twenty percent (20%) may be recovered.

The effective date of this Ordinance and amendments thereto are upon its adoption by the governing body.

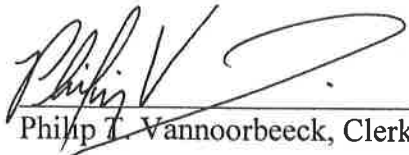
Ordinance Adopted: April 14, 1980
Ordinance Amended: July 11, 1990
Ordinance Amended: August 21, 2002

By the Board of Supervisors of Amelia County, Virginia.



A. Taylor Harvie, III, Chairman
Board of Supervisors
County of Amelia, Virginia

ATTEST:



Philip T. Vannoorbeeck, Clerk to the Board

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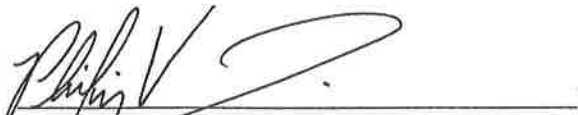
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