

ORDINANCE NO. _____

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 20, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE I, IN GENERAL, SECTION 20-6, FEES TO COVER ADMINISTRATIVE COSTS AND REASONABLE ATTORNEY'S OR COLLECTION AGENCY'S FEES IN COLLECTION OF DELINQUENT TAXES; SECTION 20-7.4, PENALTIES AND INTEREST FOR LATE PAYMENT OF TAXES; SECTION 20-7.5, FEE FOR PASSING A BAD CHECK TO THE COUNTY; ARTICLE III, PERSONAL PROPERTY TAX, SECTION 20-13.8, FILING ANNUAL RETURNS OF BUSINESS PERSONAL PROPERTY AND MACHINERY AND TOOLS; ARTICLE IV, TRANSIENT LODGING TAX, SECTION 20-18, INTEREST AND PENALTIES UPON FAILURE OR REFUSAL TO REMIT TAX; ARTICLE VII, TAX ON PREPARED FOOD AND BEVERAGES, SECTION 20-45, PENALTY OF LATE REMITTANCE OR FALSE RETURN; AND SECTION 20-46, VIOLATIONS OF ARTICLE.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 20, Taxation, is hereby amended and reordained by amending Section 20-6, Fees to cover administrative costs and reasonable attorney's or collection agency's fees in collection of delinquent taxes; Section 20-7.4, Penalties and interest for late payment of taxes; Section 20-7.5, Fee for passing a bad check to the county; Section 20-13.8, Filing annual returns of business personal property and machinery and tools; Section 20-18, Interest and penalties upon failure or refusal to remit tax; Section 20-45, Penalty of late remittance or false return; and Section 20-46, Violations of article.

Chapter 20. Taxation
Article I. In General.

Sec. 20-6. Fees to cover administrative costs and reasonable attorney's or collection agency's fees in collection of delinquent taxes.

(a) There is hereby imposed ~~on delinquent taxpayers a~~ *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; ~~not to~~ *The attorney's or collection agency's fees shall not* exceed 20 percent of the taxes or other charges so collected. Such administrative costs shall be in addition to all penalties and interest, and shall not exceed ~~\$20.00~~ *30.00* for taxes *or other charges* collected subsequent to ~~the filing of a warrant or other appropriate legal document but prior to judgment, and \$25.00 for taxes collected subsequent to judgment~~ *30 or more days after notice of delinquent taxes or charges pursuant to section 58.1-3919 of the Code of Virginia, but prior to the taking of any judgment with respect to the delinquent taxes or charges, and \$35.00 for taxes or other charges collected subsequent to judgment. If the collection activity is to collect on a nuisance abatement lien, the fee for administrative costs shall be \$150.00 or 25 percent of the cost, whichever is less; however, in no event shall the fee be less than \$25.00*

(b) No tax assessment or tax bill shall be deemed delinquent and subject to the collection procedures prescribed herein during the pendency of any administrative appeal under section 58.1-3980 of the Code of Virginia, so long as the appeal is filed within 90 days of the date of the assessment, and for 30 days after the date of the final determination of the appeal, provided that nothing in this paragraph shall be construed to preclude the assessment or refund, following the final determination of such appeal, of such interest as otherwise may be provided by general law as to that portion of a tax bill which has remained unpaid or was overpaid during the pendency of such appeal and is determined in such appeal to be properly due and owing.

State law references-Code of Va., §§ 58.1-3916 and 58.1-3958.

Sec. 20-7.4. Penalties and interest for late payment of taxes.

Any person failing to pay any county real estate or personal property tax levy on or before either of its two installment due dates, or failing to pay any other county levy on or before the ~~fifth day of December of the year in which it becomes due,~~ *due date for the levy*, or the first day thereafter which is not a Saturday, a Sunday, or a legal holiday shall incur a penalty ~~thereon~~ of ten percent *of the tax past due, or \$10.00 whichever is greater; provided, however, that the penalty shall in no case exceed the amount of the tax assessable. Any such penalty when so assessed shall become part of the tax. Any penalty assessed shall then.* ~~Said penalty shall~~ be added to amount due from such person, which, when collected by the treasurer, shall be accounted for in said person's settlements; in addition thereto, interest in the amount of ten percent per annum shall commence the first day of the month following the month in which such taxes are due.

State law reference-Code of Va., §58.1-3916.

Sec. 20-7.5. Fee for passing a bad check to the county.

There shall be a fee of ~~\$20.00~~*\$35.00* imposed on any person for the uttering, publishing, or passing of any check or draft to the county, which is subsequently returned for insufficient funds or because there is no account or the account has been closed.

State law reference - Code of Va., §15.2-106.

Article III. Personal Property Tax

Sec. 20-13.8. Filing annual returns of business personal property and machinery and tools.

Every taxpayer owning business personal property or machinery and tools shall file a tax return on or before May 1 of each year that includes information required by the commissioner of the revenue. If any taxpayer owning business personal property or machinery and tools neglects or refuses to file such return for any year within the time prescribed, the commissioner of the revenue shall, from the best information he can obtain, enter the fair market value of such property and assess the same as if it had

been reported to him. ~~A penalty for failure to file a return by May 1 of each year shall be 10 percent of the tax assessable and any such penalty shall become part of the tax.~~ *Any person failing to file a return by May 1 of each year, or the first day thereafter which is not a Saturday, Sunday, or a legal holiday shall incur a penalty of ten percent of the tax past due, or \$10.00, whichever is greater; provided, however, that the penalty shall in no case exceed the amount of the tax assessable. In addition thereto, interest at the rate prescribed in section 20-7.4, shall commence the first day of the month following the month in which the return was required to be filed.*

State law reference-Code of Va. §§ 58.1-3518, 58.1-3519, and 58.1-3916.

Article IV. Transient Lodging Tax

Sec. 20-18. Interest and penalties upon failure or refusal to remit tax.

If any person shall fail or refuse to remit to the treasurer the tax required to be collected and paid under this article within the time and in the amount specified in this article, there shall be added to such tax by the treasurer a penalty in the amount of ten per cent thereof and interest thereon at the rate of ~~eight~~ *ten* per cent per annum, which shall be computed upon the taxes and penalty from the date such taxes are due and payable.

Article VII. Tax on Prepared Food and Beverages

Sec. 20-45. Penalty of late remittance or false return.

If any seller whose duty it is to do so shall fail or refuse to file any report required by this article or to remit to the treasurer the tax required to be collected and paid under this article within the time and in the amount specified in this article, there shall be added to such tax by the treasurer a penalty in the amount of ten percent thereof and interest thereon at the rate of ~~eight~~ *ten* per cent per annum, which shall be computed upon the taxes and penalty from the date such taxes are due and payable

Sec. 20-46. Violations of article.

Any person violating, failing, refusing or neglecting to comply with any provision of this article shall be guilty of (i) a Class 3 misdemeanor *if the amount of the tax due is \$1,000.00 or less, or (ii) a Class 1 misdemeanor if the amount of the tax due is more than \$1,000.00.* Conviction of such violation shall not relieve any person from the payment, collection or remittance of the taxes provided for in this article. Any agreement by any person to pay the taxes provided for in this article by a series of installment payments shall not relieve any person of criminal liability for violation of this article until the full amount of taxes agreed to be paid by such person is received by the treasurer. Each failure, refusal, neglect or violation, and each day's continuance thereof, shall constitute a separate offense.

James G. Kennedy
Chairman, Board of Supervisors

ATTEST:

Sanford B. Wanner
Clerk to the Board

Adopted by the Board of Supervisors of James City County, Virginia, this 24th day of March, 2009.

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