

**BOARD OF SUPERVISORS
COUNTY OF NEW KENT
VIRGINIA**

O-15-14

At the regular meeting of the Board of Supervisors of the County of New Kent in the Boardroom of the Administration Building in New Kent, Virginia, on the 8th day of December, 2014:

Present:	Vote:
James H. Burrell	Aye
Ron Stiers	Aye
W. R. Davis, Jr.	Aye
C. Thomas Tiller	Aye
Thomas W. Evelyn	Aye

Motion was made by Mr. Davis, which carried 5: 0, to adopt the following ordinance:

**AN ORDINANCE AMENDING, CHAPTER 66 TAXATION,
ARTICLE II PROPERTY TAXES SECTION 66-32 PENALTIES
AND INTEREST OF THE NEW KENT COUNTY CODE**

WHEREAS, Kevin Appel, Collections Attorney for the Treasurer's Office proposed to the Board of Supervisors changes to Sec. 66-32 of the New Kent County Code based upon changes to the State Code and the needs of the County; and

WHEREAS, the Board of Supervisors on October 29, 2014, reviewed the proposed changes and authorized a public hearing; and

WHEREAS, the Code of Virginia Section 58.1-3958 allows the County to adopt these changes; and

NOW THEREFORE BE IT ORDAINED that the New Kent County Code be amended as follows:

Sec. 66-32. Penalties and interest.

(a)

If any taxpayer required to file a return neglects or refuses to file such required annual return for any year within the time prescribed, the commissioner of the revenue of the county shall, from the best information available, enter the fair market value of such property and assess the same as if it had been reported to him.

(b)

If any taxpayer fails to file a required annual return the commissioner of the revenue shall assess a late filing penalty equal to ten percent of the tax due. The penalty shall be assessed on the day after such return is due. The assessment of such penalty shall not be deemed a defense to any criminal prosecution for failing to make a return of taxable property as may be required by law.

(c)

If any taxpayer fails to pay any county levies or taxes on or before the due date, the treasurer shall assess a penalty of ten percent of the tax past due and shall assess interest on the delinquent taxes at the rate of ten percentum per annum, such interest to commence on the first day of the month following the month in which the taxes are due to be paid. The penalty for late payment shall be assessed on the day after payment is due.


(d)

In addition to the penalties and interest above, a fee to cover the administrative cost associated with the collection of delinquent taxes and reasonable attorney's or collection agency's fees actually contracted for shall be charged to each delinquent taxpayer as authorized by in compliance with Code of Virginia, § 58.1-3958. The administrative fee shall be ~~\$20.00~~ \$30.00 for taxes collected subsequent to the filing of a warrant or other appropriate legal document, but prior to judgment, and an additional amount of ~~\$25.00~~ \$35.00 for taxes collected subsequent to judgment.

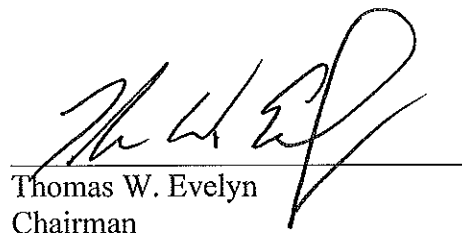
(Code 1999, § 14-3; Ord. No. O-09-00, 12-11-2000; Ord. No. O-26-02, 10-8-2002)

State law reference— Dates for filing returns, penalties, interest, etc., Code of Virginia, § 58.1-3916.

This ordinance is effective immediately.



Rodney A. Hathaway
County Administrator



Thomas W. Evelyn
Chairman