

AUG 19 1997

ORDINANCE NO. 107A-26

BOARD OF SUPERVISORS
JAMES CITY COUNTY

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 18, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE I, IN GENERAL, SECTION 18-6, ADMINISTRATIVE FEE FOR COLLECTION OF DELINQUENT TAXES.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 18, Taxation is hereby amended and reordained by amending Section 18-6, Fees to cover administrative costs and reasonable attorney's or collection agency's fees in collection of delinquent taxes.

Chapter 18. Taxation

Article I. In General

Sec. 18-6. Administrative fee for collection of delinquent taxes. ~~Fees to cover administrative costs and reasonable attorney's or collection agency's fees in collection of delinquent taxes.~~

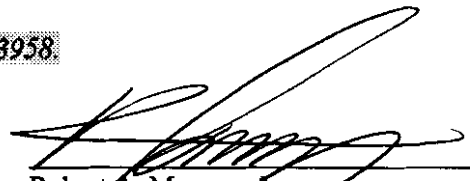
~~(a) A fee of ten dollars (\$10.00) or actual costs incurred, but not more than twenty dollars (\$20.00), shall be imposed on delinquent taxpayers to cover the administrative costs associated with the collection of delinquent taxes. Such fee shall be in addition to all penalties and interest and shall be added to the outstanding balance.~~

~~(b) A fee of twenty-five dollars (\$25.00) shall be imposed on delinquent taxpayers to cover administrative costs associated with the collection of delinquent taxes after a judgment or other judicial relief is obtained. Such fee shall be in addition to all penalties and interest and shall be added to the outstanding balance.~~

There is hereby imposed on delinquent taxpayers a fee to cover the administrative costs and reasonable attorney's or collection agency's fees actually contracted for, not to exceed twenty percent (20) of the taxes or other charges so collected. Such administrative costs shall be in addition to all penalties and interest, and shall not exceed twenty dollars (\$20.00) for taxes collected subsequent to the filing of a warrant or other appropriate legal document but prior to judgment, and twenty-five dollars (\$25.00) for taxes collected subsequent to judgment.


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 ninety (90) days of the date of the assessment, and for thirty (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 reference—Va. Code §§ 58.1-3916 and 58.1-3958.



Robert A. Magoon, Jr.
Chairman, Board of Supervisors

ATTEST:



Sanford B. Wanner
Clerk to the Board

SUPERVISOR	VOTE
TAYLOR	ABSENT
EDWARDS	AYE
SISK	AYE
DEPUE	AYE
MAGOON	AYE

Adopted by the Board of Supervisors of James City County, Virginia, this 19th day of August, 1997.