

PROPOSED

BOARD OF SUPERVISORS
COUNTY OF STAFFORD
STAFFORD, VIRGINIA

EMERGENCY ORDINANCE

At a regular meeting of the Stafford County Board of Supervisors (the Board) held in the Board Chambers, George L. Gordon, Jr., Government Center, Stafford, Virginia, on the 18th day of May, 2021:

MEMBERS:

Crystal L. Vanuch, Chairman
Cindy C. Shelton, Vice Chairman
Tinesha O. Allen
Meg Bohmke
Thomas C. Coen
L. Mark Dudenhefer
Gary F. Snellings

VOTE:

On motion of , seconded by , which carried by a vote of to , the following was adopted:

AN EMERGENCY ORDINANCE TO TEMPORARILY LOWER PENALTIES AND INTEREST TO ZERO FOR PERSONAL PROPERTY AND REAL ESTATE TAXES DUE ON JUNE 5, 2021

WHEREAS, Coronavirus Disease 2019 (COVID-19) is a communicable disease of public health threat for Stafford County, Virginia and is of sufficient severity and magnitude to warrant the Local Emergency Declaration by the Board pursuant to Resolution R20-105 on March 17, 2020; and

WHEREAS, pursuant to County Code Sec. 23-2 and County Code Sec. 23-3.1, real estate taxes and personal property taxes, respectively, are due and payable on or before June 5, 2021; and

WHEREAS, due to the local, state, and national emergency in response to COVID-19, the Board is concerned with Stafford County resident's ability to timely pay their personal property and real estate taxes; and

WHEREAS, the Board desires to temporarily reduce the penalties and interests for personal property and real estate taxes; and

WHEREAS, pursuant to Virginia Code § 15.2-1427, the Board may adopt an emergency ordinance for this purpose, which shall be effective for no longer than 60 days; and

WHEREAS, in consideration of the public's health, safety, and general welfare, the Board desires to adopt this Emergency Ordinance;

NOW, THEREFORE, BE IT ORDAINED BY EMERGENCY by the Stafford County Board of Supervisors on this the 18th day of May, 2021, that the following County Code Sections be and they hereby are temporarily amended with all other portions remaining unchanged:

Sec. 23-3. - Penalty on delinquent real estate taxes.

Any taxpayer failing to pay any real estate tax on or before the fifth day of June ~~or the fifth day of December, as applicable,~~ shall incur a penalty thereon of zero (0) percent until July 6, 2021 and then of ten (10) percent thereafter of the tax past due on such property or ten dollars (\$10.00), whichever is greater, which penalty shall be added to the amount of taxes due from such taxpayer and which, when collected by the treasurer, shall be accounted for in his settlements.

Sec. 23-3.1. - Penalty on delinquent tangible personal property taxes.

Any taxpayer failing to pay any personal property tax on or before the fifth day of June ~~or the fifth day of December, as applicable,~~ shall incur a penalty thereon of zero (0) percent until July 6, 2021 and then of ten (10) percent thereafter of the tax past due on such property, which penalty shall be added to the amount of taxes due from such taxpayer and which, when collected by the treasurer, shall be accounted for in his settlements.

Sec. 23-4. - Interest on delinquent taxes generally.

Interest at the rate of ten (10) percent per annum, shall be collected by the county on all delinquent taxes, except personal property taxes which interest shall be collected at a rate of zero (0) percent for personal property taxes due on June 5, 2021 and only until July 6, 2021. Such interest shall commence on the first day of the month following the month in which such taxes were due.

; and

BE IT FURTHER ORDAINED BY EMERGENCY that this Emergency Ordinance shall not be codified and shall not become a part of the Stafford County Code; and

BE IT STILL FURTHER ORDAINED BY EMERGENCY that this Emergency Ordinance shall expire on July 6, 2021, and penalties and interest shall return to the prescribed rates starting July 7, 2021.