

11-20-4

*ADOPTION OF AN AMENDMENT TO CHAPTER 4
(TAXATION AND FINANCE)
OF THE 1976 CODE OF THE COUNTY OF FAIRFAX,
VIRGINIA*

At a regular meeting of the Board of Supervisors of Fairfax, County, Virginia, held electronically (due to the State of Emergency caused by the COVID-19 pandemic), on Tuesday, June 23, 2020, the Board after having first given notice of its intention so to do, in the manner prescribed by law, adopted an amendment regarding Chapter 4 (Taxation and Finance) of the 1976 Code of the County of Fairfax, Virginia, said amendment so adopted being in the words and figures following, to wit:

*BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF FAIRFAX COUNTY,
VIRGINIA:*

That Chapter 4 (Taxation and Finance) is amended as follows:

**AN ORDINANCE AMENDING
ARTICLES 10 AND 17.1 OF CHAPTER 4 OF THE FAIRFAX COUNTY CODE,
RELATING TO LATE PAYMENT PENALTIES ON REAL ESTATE AND PERSONAL
PROPERTY TAXES**

**AN ORDINANCE to amend the Fairfax County Code by amending and
readopting Sections 4-10-1 and 4-17.1-9 to reduce the late payment
penalties related to the payment of real estate and personal property taxes
for tax year 2020.**

Draft of May 26, 2020

Be it ordained by the Board of Supervisors of Fairfax County:

- 1. That Sections 4-10-1 and 4-17.1-9 of the Fairfax County Code are amended and
readopted, as follows:**

ARTICLE 10. – Billing for Taxes on Real Property.

**Section 4-10-1. - Levy; tax rate; semi-annual installments; assessment of new buildings;
when taxes payable; penalty and interest.**

- (a) All real estate within the territorial boundaries of the County subject to taxation under the constitution and laws of the Commonwealth of Virginia shall be taxed at the rate established annually by resolution of the Board of Supervisors, and except as otherwise provided by this section, all taxes on such real property shall be due and payable to the County in two equal installments, the first installment shall be paid not later than July 28 of each year, and the second installment shall be paid not later than December 5 of each year. If the first installment of such real estate tax is not paid on or before July 28, the amount of such installment shall be past due as of that date, and if the second installment is not paid on or before December 5, the amount of such second installment shall be past due as of that date. Any payment of real estate taxes on a particular parcel of real property after a penalty has accrued shall be applied first to the payment of any balance due on such parcel of real property.
- (b) All new buildings shall be assessed when substantially completed or fit for use and occupancy, regardless of the date of completion or fitness, and the Director of the Fairfax County Department of Tax Administration shall enter in the books the fair market value of such building. No partial assessment as provided herein shall become effective until information as to the date and amount of such assessment is recorded in the office of the Director of the Department of Tax Administration and made available for public inspection. The total tax on any such new building for that year shall be the sum of (i) the tax upon the assessment of the completed building, computed according to the ratio which the portion of the year such building is substantially completed or fit for use and occupancy bears to the entire year and (ii) the tax upon the assessment of such new building as it existed on January

1 of that assessment year, computed according to the ratio which the portion of the year such building was not substantially complete or fit for use and occupancy bears to the entire year. With respect to any assessment made under this Section after November 1 of any year, no penalty for nonpayment shall be imposed until the last to occur of (i) December 5 of such year or (ii) thirty days following the date of the official billing.

- (c) Except as otherwise provided by this Section, if any real estate tax payment is past due, there shall be added and collected as part thereof a late payment penalty in an amount equal to ten percent of the amount past due. For tax year 2020 assessments only, there shall be added and collected as part thereof a late payment penalty in an amount equal to five percent of the amount past due. In addition to such late payment penalty, interest shall be due on such past-due taxes and penalty, commencing the first day following the day such taxes are due at the applicable interest rate in Section 4-20-3.
- (d) The Director of the Department of Tax Administration may waive the penalty and interest for failure to pay a tax if such failure was not in any way the fault of the taxpayer.

ARTICLE 17.1. – Personal Property Tax.

Section 4-17.1-9. - Late payments penalties.

(A) Except as set forth herein, any person failing to pay personal property tax on or before the payment dates set forth by [Section 4-17.1-8](#) shall incur a penalty thereon of ten percent which shall be added to the amount of taxes due. Any person failing to pay tax year 2020 personal property tax assessments on or before the payment dates set forth by Section 4-17.1-8 shall incur a penalty thereon of five percent which shall be added to the amount of the taxes due.

(B) Notwithstanding subsection (A), in the case of delinquent personal property taxes, assessed in accordance with [Article 17.1](#), that are more than 30 days past due, the late payment penalty shall increase to twenty five percent of the taxes assessable. The increased late penalty provided for in this paragraph (B) shall not apply to tax year 2020 personal property tax assessments.

(C) For purposes of this section, any late filing penalty that may be assessed in accordance with [Section 4-17.1-7](#) shall become a part of the tax due and shall be included as part of the basis upon which any late payment penalty is calculated.

(D) And, in addition to such penalty, interest shall be due on such taxes and penalty, commencing the first day following the day such taxes are due, at the applicable interest rate specified in [Section 4-20-3](#).

(E) The Director of the Department of Tax Administration, or to his employees as he may so delegate, may waive penalty and interest for failure to pay a tax if such failure was not the fault of the taxpayer.

2. That the provisions of this ordinance shall take effect immediately upon adoption.

GIVEN under my hand this 23rd day of June 2020.

Jill G. Cooper
Clerk for the Board of Supervisors