

AN ORDINANCE TO AMEND THE CODE OF THE COUNTY
OF CHESTERFIELD, 1997, AS AMENDED, BY AMENDING AND RE-ENACTING
SECTION 9-16 RELATING TO PAYMENT OF REAL ESTATE TAXES

BE IT ORDAINED by the Board of Supervisors of Chesterfield County:

(1) That Section 9-16 of the Code of the County of Chesterfield, 1997, as amended, is amended and re-enacted to read as follows:

Sec. 9-16. - Payment of real estate taxes.

(a) The tax levied on real estate in the county shall be due in two equal installments, payable on June 5 and December 5 of each calendar year. Any person failing to pay an installment of taxes on or before the due date shall incur a penalty of ten percent which shall be added to the amount of taxes due.

(b) In addition to the penalty, any taxes that remain unpaid on the first day of the month following the month in which taxes become due shall be delinquent and the taxpayer shall also owe interest on the delinquent taxes at a rate of ten percent per annum.

(c) The treasurer shall give notice that real estate taxes are due at least ten days prior to June 5 and December 5 of each calendar year, by publication in a newspaper of general circulation in the county that the real estate taxes are due.

(d) Notwithstanding the foregoing, any taxpayer may pay the whole year's taxes in one sum at any time; provided, he also pays any accrued penalty and interest.

(e) In any fiscal year in which the county reports a surplus of revenue, the board of supervisors may adopt a method for returning surplus real property tax revenues to taxpayers who are assessed such taxes in the fiscal year in which the surplus occurred.

(2) That this ordinance shall become effective immediately.

As Adopted 4/5/2023