

ORDINANCE O-2021-06

AN ORDINANCE AMENDING PROVISIONS OF THE POWHATAN COUNTY CODE CHAPTER 70 (TAXATION), ARTICLE X (FAILURE TO FILE TAX RETURNS OR PAY TAXES), SECTION 70-333 (DATE PAYMENT REQUIRED; PENALTY PROVISIONS; INTEREST PROVISIONS) TO CHANGE THE REAL ESTATE TAX YEAR FROM THE FISCAL YEAR TO THE CALENDAR YEAR AND CREATE A SHORT CALENDAR YEAR BEGINNING JULY 1, 2021 AND ENDING DECEMBER 31, 2021

WHEREAS, Sections 15.2-1427 and 15.2-1433 of the Code of Virginia, 1950, as may be amended from time to time, enable a local governing body to adopt, amend and codify ordinances or portions thereof; and

WHEREAS, it is the desire of the County to change the real estate tax year from the fiscal year to the calendar year and create a short calendar year beginning July 1, 2021 and ending December 31, 2021; and

WHEREAS, the proper advertisement was placed in a newspaper of record on April 21 and April 28, 2021; and

WHEREAS, on May 3, 2021, the Powhatan County Board of Supervisors held a public hearing on this matter and all of those who spoke on this matter were heard; and

WHEREAS, the full text of this amendment was available for public inspection in the Powhatan County Administrator's Office, 3834 Old Buckingham Road, Powhatan, Virginia 23139.

NOW, THEREFORE, BE IT ORDAINED by the Powhatan County Board of Supervisors that portion of Chapter 70 (Taxation) of the Powhatan County Code be amended and reenacted as follows:

**CODE OF THE COUNTY OF POWHATAN, VIRGINIA
CHAPTER 70. TAXATION**

...

ARTICLE X. – FAILURE TO FILE TAX RETURNS OR PAY TAXES

...

Sec. 70-333 – Date payment required; penalty provision; interest provisions

(a) All taxes levied upon tangible personal property and machinery and tools and any penalties thereon shall be due and payable to the county treasurer in two equal installments, as follows: One-half on or before June 5 and the remainder on or before November 5 of the year for which the property is taxed.

(b) Real estate taxes shall be due and payable based on the following:

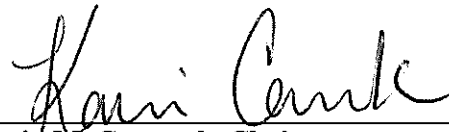
Pursuant to Code of Virginia § 58.1-3000 *et seq.*, there shall be a short calendar year from July 1, 2021 to December 31, 2021. All real estate taxes for said short calendar year shall be due and payable on or before November 5, 2021. The tax due shall be based on the assessment of January 1, 2021 and the tax rate for such short year shall be 39.5 cents per One Hundred Dollars of valuation.

After December 31, 2021 all taxes on real estate shall be levied and imposed on a calendar year basis beginning on January 1 and ending on December 31 of each year. All real estate taxes assessed shall be due and payable during the calendar year for which the same are assessed in two equal installments, as follows: One-half on or before June 5 and the remainder on or before November 5 of said calendar year.

The annual assessment, reassessment and equalization of assessments for real estate in the county shall be assessed as of January 1 of each such calendar year.

- (c) The treasurer shall assess a penalty of ten percent of the tax due for all taxes unpaid as of June 5 or November 5, said penalty to be imposed on the day following the due date. Interest at a rate of ten percent per annum shall be assessed against all taxes and penalties thereon beginning on January 1 of the year following the year in which the taxes are due on November 5, or on July 1 for taxes due on June 5. Interest at the rates established by the Secretary of the Treasury of the United States pursuant to the Internal Revenue Code § 6621, or ten percent, whichever is greater, shall be assessed against all taxes and penalties commencing on January 1 of the second and subsequent years following the year in which the taxes and penalties became due.

**ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON
MAY 3, 2021.**



**Karin M. Carmack, Chair
Powhatan County Board of Supervisors**

Recorded Vote:

ATTEST:



**Ned Smither, Clerk
Powhatan County Board of Supervisors**

<i>David T. Williams</i>	<u>AYE</u>
<i>Thomas E. Berry</i>	<u>AYE</u>
<i>Michael W. Byerly</i>	<u>AYE</u>
<i>Bill L. Cox</i>	<u>AYE</u>
<i>Karin M. Carmack</i>	<u>AYE</u>