



# THE COMMON COUNCIL

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*I, Kerri A. Mellott, Deputy Clerk of the Common Council, hereby certify on this 02 day of December 2024 that the following Ordinance is a true and exact copy of one and the same adopted by the Common Council of the City of Winchester, assembled in regular session on the 26 day of November 2024.*

## **AN ORDINANCE TO AMEND SECTIONS 27-6 AND 27-10 AND 27.10.1 OF THE WINCHESTER CITY CODE FOR THE PURPOSE OF CHANGING THE BIENNIAL DUE DATE FOR THE PAYMENT OF LOCAL REAL ESTATE TAXES**

**WHEREAS**, all references to the first installment due date and penalty date for the payment of real estate taxes cite June 5, except Sec. 27-6(r), which sets the due date as June 20;

**WHEREAS**, the bi-annual due date referenced in Section 27-10 and 27.10.1 of the Winchester City Code also state a due date of June twentieth;

**WHEREAS**, City Staff is recommending that the bi-annual due date for the payment of local real estate taxes be changed from June 20 back to June 5, so that the City's payment date is consistent and standardized with other localities' dates and with the new software and modifications to the City's budget calendar; and

**WHEREAS**, these changes will provide the Common Council with adequate time to review all relevant information prior to choosing an appropriate real estate tax rate and budget option.

**NOW THEREFORE BE IT ORDAINED**, by the Common Council of the City of Winchester, Virginia that Sections 27-6, 27-10 and 27.10.1 of the Winchester City Code are amended and re-enacted as follows:

### **Sec. 27-6. - Failure to pay tax; penalty and interest.**

(a) As to all real estate taxes and tangible personal property taxes assessed for the tax year 1976 and tax years prior thereto, any person who shall have failed to pay to the said tax before December 5th of said year shall be assessed a penalty of five percent per annum of the amount of such unpaid tax.

(b) As to all real estate taxes assessed for the tax year 1977 and tax years subsequent thereto, any person who shall fail to pay to the Treasurer on or before June 5th and December 5th of each year the semiannual installment of real estate taxes becoming due on or before such dates respectively, as provided for by Sections 27-10 of this ordinance, and any person who shall fail to pay to the Treasurer on or before December 5th of each year the whole of tangible personal property tax

imposed by Section 27-40 and/or Section 27-50 of this ordinance for such year shall be assessed by the Treasurer and shall pay, along with such tax, a penalty of ten percent per annum of the amount of such unpaid installment on tax or taxes, as the case may be.

(c) As to all real estate and/or personal property taxes remaining unpaid on April 1st of the year following the year of the levies of 1974, 1975 and 1976, there shall be added thereto interest at the rate of one percent of the unpaid amount of the tax, and there shall be an additional one percent of the unpaid amount of the tax added on the first of each succeeding month until paid.

(d) On and after July 1, 1977, real estate tax levies due without penalty on June 5, 1977 and all succeeding years through June 5, 1985, as provided by Section 27-121.1 of this ordinance which remain unpaid at June 30, 1977 and all succeeding years through June 30, 1985 shall have added thereto interest at the rate of eight percent per annum of the unpaid amount of the tax due until December 31, 1985, and thereafter at the rate of ten percent per annum of the unpaid amount of the tax until paid.

(e) On and after January 1, 1978, real estate and personal property tax levies due without penalty on December 5, 1977 and all succeeding years through December 5, 1985 which remain unpaid at January 1, 1978 and all succeeding years through December 31, 1985 shall have added thereto interest at the rate of ten percent per annum of the unpaid amount of the tax until paid.

(f) On and after July 1, 1986, real estate tax levies assessed by Sections 27-10 of this ordinance and due without penalty on June 5, 1986 shall on June 30, 1986 and each year thereafter as long as same remain unpaid have added thereto interest at the rate of ten percent per annum.

(g) On and after January 1, 1986, real estate tax levies assessed by Sections 27-10 and 27-142 of this ordinance and due without penalty on December 5, 1986 shall have on January 1, 1987 and each year thereafter as long as same remain unpaid have added thereto interest at the rate of ten percent per annum.

(h) On and after January 1, 1986, personal property and/or machinery and tools taxes respectively imposed by Section 27-40 and Section 27-50 of this ordinance and due without penalty on December 5, 1986 shall on January 1, 1987 and each year thereafter as long as same remain unpaid have added thereto interest at the rate of ten percent per annum.

(i) On and after July 1, 1987, real estate tax levies assessed and due without penalty on June 5, 1987 shall on June 30, 1987 and each year thereafter as long as the same remain unpaid have added thereto interest at the rate of ten percent per annum.

(j) On and after January 1, 1987, real estate tax levies assessed and due without penalty on December 5, 1987 shall on January 1, 1987 and each year thereafter as long as the same remain unpaid have added thereto interest at the rate of ten percent per annum.

(k) On and after January 1, 1987, personal property and/or machinery and tools taxes respectively imposed by Section 27-40 and Section 27-50 of this ordinance and due without penalty on December 5, 1987 shall on January 1, 1988 and each year thereafter as long as same remain unpaid have added thereto interest at the rate of ten percent per annum.

(l) On and after July 1, 1988, real estate tax levies assessed and due without penalty on June 5, 1988 shall on June 30, 1988 and each year thereafter as long as the same remain unpaid have added thereto interest at the rate of ten percent per annum.

(m) On and after January 1, 1988, real estate tax levies assessed and due without penalty on December 5, 1988 shall on January 1, 1988 and each year thereafter as long as the same remain unpaid have added thereto interest at the rate of ten percent per annum.

(n) On and after January 1, 1988, personal property and/or machinery and tools taxes respectively imposed by Section 27-40 and Section 27-50 of this ordinance and due without penalty on December 5, 1988 shall on January 1, 1989 and each year thereafter as long as same remain unpaid have added thereto interest at the rate of ten percent per annum.

(o) On and after July 1, 1989, real estate tax levies assessed and due without penalty on June 5, 1989 shall on June 30, 1989 and each year thereafter as long as the same remain unpaid have added thereto interest at the rate of ten percent per annum.

(p) On and after January 1, 1989, real estate tax levies assessed and due without penalty on December 5, 1989 shall on January 1, 1990 and each year thereafter as long as the same remain unpaid have added thereto interest at the rate of ten percent per annum.

(q) On and after January 1, 1989, personal property and/or machinery and tools taxes respectively imposed by Sections 27-40 and 27-50 of this ordinance and due without penalty on December 5, 1989 shall on January 1, 1990 and each year thereafter as long as same remain unpaid have added thereto interest at the rate of ten percent per annum. (Ord. No. 012-88, 11-15-88; Ord. No. 017-92, 11-10-92)

(r) On and after July 1, 2017, real estate tax levies assessed and due without penalty on June 20, 2017 shall on June 30, 2017 and each year thereafter as long as the same remain unpaid have added thereto interest at the rate of ten percent per annum.

(s) On and after January 1, 2025, real estate tax levies assessed and due without penalty on June 5, 2025 shall on June 6, 2025, and each year thereafter as long as the same remain unpaid have, added thereto interest at the rate of ten percent per annum.

## **Sec. 27-10. - Land, lots, and buildings.**

On all tracts of land, lots, and improvements thereon not exempt from taxation there shall be a tax of \$0.83 for every \$100.00 of assessed value thereof for general city and school purposes. All city taxes on real estate for each year shall be due and payable during the year for which the same are assessed in two approximately equal installments as follows:

- One-half on or before June ~~twentieth~~ fifth; and
- One-half on or before December fifth.

All taxes annually imposed on real estate shall be payable by the persons who on the first day of January in each year and every year are the respective owners of record thereof.

### **Sec. 27-10.1. - Authorized.**

(a) Biennial reassessment and equalization of real estate required. There shall be a biennial reassessment and equalization of real estate for local taxation in the City, which shall be effective as of January 1 of each corresponding year, to be made as provided in this article. Pursuant to Code of Virginia, § 58.1-3275, such biennial reassessments shall be conducted by an independent Contractor holding valid certification issued by the Virginia Department of Taxation hereinafter "Contractor".

Said Contractor shall be retained under contract in accordance with Chapter 21 of the Winchester City Code and the applicable provisions of the Virginia Public Procurement Act. Such assessments shall be conducted in accordance with all contractual obligations, the requirements of the Code of Virginia and any other requirements set forth in the City's Code of Ordinances.

Unless otherwise specifically provided by the Constitution of Virginia, the Code of Virginia, the City Charter, or other general or special law, where the Code of Virginia refers to Commissioner of Revenue or other official performing the duties imposed on Commissioners of the Revenue or other assessing official for the purposes of real estate reassessments the Contractor shall be the other official or other assessing official and shall be designated to perform the duties for the City of Winchester.

A "Real Estate Administrator" (hereinafter "Administrator") shall be appointed by the City Manager and come under the direct supervision of the Finance Director. The Administrator shall be responsible for ensuring that the Contractor satisfies all contractual requirements and complies with all applicable provisions of the Code of Virginia and general law with regard to the performance of the reassessments. Council may from time to time authorize the City to employ such assistants as deemed necessary to aid the Administrator in the performance of his duties.

(b) Duties of the contractor. The "other official" or "other assessing official" (hereinafter "Contractor") shall have all authority authorized for independent Contractors appointed pursuant to Code of Virginia, § 58.1-3275, conducting assessments on behalf of a municipality as authorized under the applicable provisions of the Code of Virginia and general law.

(1)The Contractor, as of January 1 of each assessment year, shall:.

i.Make assessments of real estate and the equalization thereof on the same basis as real estate is required to be assessed under the provisions of general law and this Code; and

ii.Be charged with duties similar to those thereby imposed upon such independent Contractors; except that such assessments and the equalization thereof shall be made biennially and the assessments and the equalization so made shall have the same effect as if they had been made by assessors appointed under the provisions of general law.

(2) A notice of any change in any such biennial assessment shall be given by regular mail forwarded directly to each property owner shown on the assessment records as of January 1 at the last-known mailing address as the address is shown on the most current mailing records of the City Treasurer. Such notice shall be postmarked on or before January 1 following the effective date of such biennial assessment and at least 15 days prior to the date of any hearing to protest such change. Assessment made in accordance with Code of Virginia, § 58.1-3292, § 58.1-3222 and § 58.1-3601.

Nothing in this Section shall be construed to impede any duty imposed by statute or other law upon the Commissioner of the Revenue in the performance of his or her duties.

(c) *Board of Equalization.*

(1) The Circuit Court of the City of Winchester shall appoint a permanent Board of Equalization of real estate assessments to be composed of from three to five members, of whom all shall be residents, and a majority of whom shall be freeholders, of the City. The initial appointments shall be consistent with the term requirements of Code of Virginia, § 58.1-3373. Thereafter each member shall serve a three-year term. At least 30 percent of the members shall be commercial or residential appraisers, real estate professionals, builders, developers, or legal or financial professionals, and at least one such member shall sit in all cases involving commercial, industrial or multifamily property, unless waived by the taxpayer. All members shall attend courses of instruction as required by Code of Virginia, § 58.1-3374. No person shall serve on the board more than nine consecutive years. Upon serving nine consecutive years, a board member shall not be eligible for reappointment for a period of three years.

(2) Such Board of Equalization shall hear complaints of inequalities wherein the property owners allege a lack of uniformity in assessment or errors in acreage in such real estate assessment. The board also shall hear complaints that real property is assessed at more than its fair market value. The Board of Equalization shall have and may exercise all powers conferred to it by general law to revise, correct and amend a real estate assessment as necessary to equalize the burden of taxation among all citizens of the City. To this end, the board shall have authority to increase and decrease assessments, whether specific complaint is made or not. No assessment shall be increased until the owner has been notified and given an opportunity to show cause as to why the assessment should not be increased.

(3) The board shall determine the fair market value of property as of January 1 for the tax year.

(4) In all cases, the board shall operate under presumption that the valuation determined by the Contractor is correct. The board shall be advised that the taxpayer need not show that the assessment is the result of manifest error or disregard of controlling evidence. Instead, the board shall be advised that the taxpayer is required to produce substantial evidence that the Contractor's valuation is erroneous and was not arrived at in accordance with generally accepted appraisal practice. Mistakes of fact, including computation, that affect the assessment shall be deemed not in accordance with generally accepted appraisal practice.

(5) The landowner or an appointed representative of the City may apply to the board to adjust an assessment to its fair market value or take such other action necessary to equalize an assessment. Complete applications for review of assessments by the board must be received by the Administrator on or before February 15 immediately preceding the June 5 date for which taxes on such contested assessed value will be levied. The application must be filed on forms provided by the Administrator and contain all requested information and attachments to be deemed complete. Late or incomplete applications will not be accepted and shall be deemed invalid.

(6) The board shall finally dispose of all complete applications filed in a timely manner by the May 1 immediately preceding the June 5 date for which taxes or such contested assessed value will be levied. The Contractor shall notify all owners of real estate of such deadlines on the annual notice of assessment.

(7) All meetings of the board shall be open to the public, with notice given at least ten days beforehand by publication in a newspaper having general circulation in the City. Minutes shall be kept of all meetings and written orders of the board sent to all applicants.

(8) The equalization board shall receive such per diem compensation for the time they are actually engaged in the duties of their office as may be fixed by the City Council. The per diem compensation may be limited to such number of days as in the judgment of the Council is sufficient for the work of the board in any calendar year.

(d) Appeal to Circuit Court. Any person aggrieved by a determination of the Board of Equalization may then appeal to the Circuit Court of the City of Winchester. Any person aggrieved by an assessment and who has missed the deadline to file with the Board of Equalization has the right to appeal directly to the Circuit Court of the City of Winchester.

(e) Corrections of errors. The Administrator at any time upon notice of an inaccuracy or error in a property record, shall coordinate with the Contractor to review the property record and ensure that the appropriate correction is made and notify the property owner in writing, should that correction affect the property assessment.

**Ordinance No. O-2024-21**

**ADOPTED by the Common Council of the City of Winchester on this 26 day of November 2024.**

***Witness my hand and the seal of the City of Winchester, Virginia.***



A handwritten signature in dark ink, reading "Kerri A. Mellott".

**Kerri A. Mellott**  
**Deputy Clerk of the Common Council**