

Ordinance 2017-004

AN ORDINANCE TO REIMBURSE THE TOWN OF BOWLING GREEN FOR COSTS AND FEES ASSOCIATED WITH THE COLLECTION OF DELINQUENT ACCOUNTS

BE IT ORDAINED by the Bowling Green Town Council, pursuant to Virginia Code § 58.1-3958, that Chapter 7, "Taxation," shall be amended by adding Article VIII, "Enforcement," Section 7-800, "Enforcement Costs & Fees" to read in its entirety as follows:


"Sec. 7-800 – Enforcement Costs & Fees.


Each person chargeable with delinquent taxes or other delinquent charges, fees shall also be required to pay the administrative costs and reasonable attorney's or collection agency's fees. The attorney's or collection agency's fees shall not exceed 20 percent of the taxes or other charges so collected. The administrative costs shall be in addition to all penalties and interest, and shall not exceed \$30 for taxes or other charges collected subsequent to 30 or more days after notice of delinquent taxes or charges pursuant to Virginia Code § 58.1-3919, but prior to the taking of any judgment with respect to such delinquent taxes or charges, and \$35 for taxes or other charges collected subsequent to judgment. If the collection activity is to collect on a nuisance abatement lien, the fee for administrative costs shall be \$150 or 25 percent of the cost, whichever is less; however, in no event shall the fee be less than \$25.

No tax assessment or tax bill shall be deemed delinquent and subject to the collection procedures during the pendency of any administrative appeal under Virginia Code § 58.1-3980, so long as the appeal is filed within 90 days of the date of the assessment, and for 30 days after the date of the final determination of the appeal, provided that nothing in this paragraph shall be construed to preclude the assessment or refund, following the final determination of such appeal, of such interest as otherwise may be provided by general law as to that portion of a tax bill that has remained unpaid or was overpaid during the pendency of such appeal and is determined in such appeal to be properly due and owing."

This Ordinance shall take effect upon adoption.

Adopted this 3rd day of August, 2017
By the Town Council of Bowling Green, Virginia


Honorable Jason E. Satterwhite, Mayor


Melissa Lewis, Clerk of the Council