

## AN ORDINANCE CHANGING THE DUE DATE FOR LOCAL TAXES

WHEREAS, the Town of Charlotte Court House, Virginia ("the Town") now requires that local real property and personal property taxes be paid on or before December 5<sup>th</sup> of each year; and

WHEREAS, the Charlotte County, Virginia real property and personal property taxes upon the same real and personal property are also required to be paid on or before December 5<sup>th</sup> of each year; and

WHEREAS, the Town believes that a hardship is created by the fact that both County and Town real property and personal property taxes are due on the same date each year.

Now, therefore, be it ORDAINED, that all taxes upon real property and personal property due to the Town shall be due and payable according to the following schedule and under the following provisions.

1. Due Date. All local taxes for real property or personal property due to the Town of Charlotte Court House, Virginia shall be due in a single installment annually on or before March 5<sup>th</sup>.
2. Weekends and Holidays. In those years when March 5<sup>th</sup> falls on a Saturday, Sunday, or a legal holiday, the local taxes due hereunder shall be due on the first business day thereafter.
3. Transition. The first payment of local taxes hereunder shall be due on March 5, 1998 at which time the full amount of real property and personal property taxes for 1997 shall be due and payable.
4. Penalty. A penalty of the greater of ten percent (10%) of the amount due or ten dollars (\$10.00) shall be assessed on any tax payment due hereunder not paid on or before the due date, but in no event shall the penalty exceed the amount of tax due.
5. Interest. Interest shall accrue on any local tax, or any portion thereof, remaining unpaid on the day after the due date and shall be prorated daily. Interest shall accrue at the annual rate of eight percent (8%) on the delinquent amount from September 5<sup>th</sup> of the current tax year until paid and any partial payments shall be first applied to penalty and interest.
6. Extensions. The Town Clerk shall have the authority, on good cause shown and before the due date for such real estate and personal property tax, to allow a taxpayer a reasonable extension of time not to exceed ninety (90) days in order to pay any real estate or property tax due hereunder. If the taxpayer pays the tax due within the period of such extension, no penalty or interest shall be assessed thereon. If any taxpayer who has been granted an extension of time hereunder to pay taxes fails to pay such tax within the period of such extension, penalties and interest shall be assessed as if no extension had been allowed.
7. Penalties, exception. No penalty or interest for failure to pay any tax due hereunder shall be imposed if such failure was not the fault of the taxpayer or was the fault of the Town Clerk. The Mayor shall have the responsibility to make determination of fault. Failure to pay any tax due hereunder because of a medically determinable physical or mental impairment existing on the due date shall be presumptive proof of lack of fault on the part of the taxpayer, provided that such taxes are paid within thirty (30) days of the due date; however, this provision shall not apply if there is a committee, legal guardian or other fiduciary handling the taxpayer's affairs on the due date.

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