



**Amherst County Board of Supervisors
County Ordinance No. 2021-0008**

AN ORDINANCE, NO. 2021-0008

Amending Section 14-26, of Article II, Real Property Tax, Chapter 14 – Taxation, to the Code of the County of Amherst, relating to the first installment of semi-annual taxes on real property.

Approved as to form and legality by the Amherst County Attorney

**FIRST READING: Board of Supervisors, September 7, 2021
PUBLIC HEARING: Board of Supervisors, September 21, 2021**

THE COUNTY OF AMHERST HEREBY ORDAINS:

§ 1. That Section 14-26 of the Code of Amherst County, 1987, as amended, is amended, reenacted, and recodified as follows:

Sec. 14-26. Levy; tax rate; semi-annual installments; assessment of new buildings; when taxes payable; penalty and interest.

- (a) All real estate within the territorial boundaries of the county subject to taxation under the constitution and laws of the Commonwealth of Virginia shall be taxed at the rate established annually by resolution of the board of supervisors, and except as otherwise provided by this section, all taxes on such real property shall be due and payable to the county in two (2) equal installments. The first installment shall be paid not later than July 1 ~~ne-5~~ of each year, and the second installment shall be paid not later than December 5 of each year. If the first installment of such real estate tax is not paid on or before July 1 ~~ne-5~~, the amount of such installment shall be past due as of that date, and if the second installment is not paid on or before December 5, the amount of such second installment shall be past due as of that date. Any payment of real estate taxes on a particular parcel of real property after a penalty has accrued shall be applied first to the payment of any balance due on such parcel of real property.
- (b) All new buildings substantially completed or fit for use and occupancy prior to November 1 of the year of completion shall be assessed when so completed or fit for use and occupancy, and the commissioner of the revenue shall enter in the books the fair market value of such building. No partial assessment as provided herein shall become effective until information as to the date and amount of such assessment is recorded in the office of the treasurer and made available for public inspection. The total tax on any such new building for that year shall be the sum of (i) the tax upon the assessment of the completed building, computed

according to the ratio which the portion of the year such building is substantially completed or fit for use and occupancy bears to the entire year, and (ii) the tax upon the assessment of such new building as it existed on January 1 of that assessment year, computed according to the ratio which the portion of the year such building was not substantially complete or fit for use and occupancy bears to the entire year. With respect to any assessment made under this section after September 1 of any year, the penalty for nonpayment by December 5 shall be extended to February 5 of the succeeding year.

- (c) Except as otherwise provided by this section, if any real estate tax payment is past due, there shall be added and collected as part thereof a late payment penalty in an amount equal to ten (10) percent of the amount past due. In addition to such late payment penalty, interest shall be due on such past-due taxes and penalty, commencing the first day following the day such taxes are due at the applicable interest rate in section 14-8(c).
- (d) Penalty and interest for failure to file a return or to pay a tax shall not be imposed if such failure was not the fault of the taxpayer, or was the fault of the commissioner of revenue or the treasurer, as the case may be. The failure to file a return or to pay a tax due to the death of the taxpayer or a medically determinable physical or mental impairment on the date the return or tax is due shall be presumptive proof of lack of fault on the taxpayer's part, provided the return is filed or the taxes are paid within thirty (30) days of the due date; however, if there is a committee, legal guardian, conservator or other fiduciary handling the individual's affairs, such return shall be filed or such taxes paid within one hundred twenty (120) days after the fiduciary qualifies or begins to act on behalf of the taxpayer. Interest on such taxes shall accrue until paid in full. Any such fiduciary shall, on behalf of the taxpayer, by the due date, file any required returns and pay any taxes that come due after the one hundred twenty-day period.

§ 2. That this ordinance shall be in force and effect upon adoption.

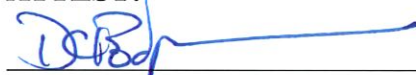
Adopted this 21st day of September 2021.



Tom Martin, Temporary Chair
Amherst County Board of Supervisors

Member	Vote
Jennifer R. Moore, Chair.....	<u>ABSENT</u>
David W. Pugh, Jr., Vice-Chair.....	<u>ABSENT</u>
Tom Martin.	<u>AYE</u>
L. J. "Jimmy" Ayers, III	<u>AYE</u>
Claudia D. Tucker	<u>AYE</u>

ATTEST:



Dean C. Rodgers, Clerk
Amherst County Board of Supervisors