

*An Ordinance of the Council for the Town of Abingdon, Virginia to amend*

*Part II – Code, Chapter 2 – Administration, Article IV - Finance,*

*Chapter 66. – Taxation, Article 1. – In General, Section 66 – 3. - Collection of delinquent taxes by distress, personal judgment or sale.*

**WHEREAS**, §15.2-1102 of the Code of Virginia 1950, as amended, established that the governing body of any town may amend and enforce ordinances for the general purpose of promoting the public health, safety, convenience and welfare of its general public; and

**WHEREAS**, the Town of Abingdon's current Code, Chapter 2 – Administration, Article IV – Finance, Chapter 66. – Taxation, Article 1 – In General, Section 66 – 3. – Collection of delinquent taxes by distress, personal judgment or sale, the Council for the Town of Abingdon has found it in the best interest to amend the body of its ordinance; and

**NOW, THEREFORE BE IT ORDAINED** by the council of the Town of Abingdon that:

1. Should any section or provision of this ordinance be decided to be invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity or constitutionality of any other section or provision of this ordinance or the Code of the Town of Abingdon, Virginia; and

2. The Town of Abingdon's Code – Part II, Chapter 2 – Administration, Article IV. – Finance, Chapter 66. – Taxation, Article 1. – In General, Section 66 – 3. – Collection of delinquent taxes by distress, personal judgment or sale that is proposed for amendment currently appears as follows:

**Sec. 66-3. - Collection of delinquent taxes by distress, personal judgment or sale.**

(a) All properties delinquent for more than three years shall be automatically referred to the town attorney for collection by distress or personal judgment.

(b) If the debt cannot be satisfied by the aforementioned means, the attorney shall be directed to initiate a suit to sell the property when owners are delinquent in excess of \$1,000.00, including penalties and interest.

(c) On any property apparently abandoned and where taxes are delinquent for three years, the town attorney shall be directed to initiate a suit to sell the property.

**BE IT FURTHER ORDAINED**, that upon the recommendation of the Council for the Town of Abingdon, Part II – Code, Chapter 2 – Administration, Article IV – Finance, Chapter 66.

– Taxation, Article 1 – In General, Section 66 – 3. – Section 66 – 3.2 be amended as follows:

**Sec. 66-3. - Collection of delinquent taxes.**

(a) Pursuant to the authority of Code of Virginia, § 58.1-3940, et seq., Town Council may employ or retain an attorney to collect past due taxes by distress, suit, lien, sale or any other available legal means on behalf of the Town.

**Sec. 66 – 3.1. Payment of administrative fees, attorney’s fees, and collection agency’s fees to cover the costs associated with the collection of delinquent taxes.**

Any person liable for local taxes or other local accounts who fails to pay the amount due within 30 days after notice of the delinquency has been sent may, in addition to all penalties and interest, pay a fee to cover the administrative costs associated with the collection in such amount as allowed by Section 58.1-3958 of the Virginia Code, as amended, or such other Virginia statute regulating the amount of such fees or covering the subject of fees in such cases. In addition to the administrative fee, any collection agency’s fees or attorney’s fees actually contracted for, not to exceed twenty (20) percent of the delinquent bill, may also be added to the delinquent bill.

**Sec. 66-3.2 – Publication of Delinquent Taxes and Taxpayers.**

(a) Pursuant to the authority of the Code of Virginia, § 58.1-3924, the Treasurer, upon the request of the Council, shall furnish a copy of any of the six lists mentioned in the Code of Virginia, § 58.1-3921. Pursuant to the authority of the Code of Virginia § 58.1-3922, the lists shall conform to the facts as they existed on June 30 of the year they are submitted to the governing body. Delinquent real estate taxes shall be listed in the name of the owner on the date of assessment.

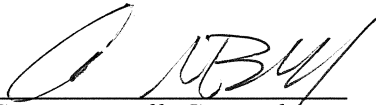
(b) Pursuant to the authority of the Code of Virginia, § 58.1-3924, the governing body, or the Treasurer may publish:

(1) A list of real estate which is delinquent for the nonpayment of taxes; and

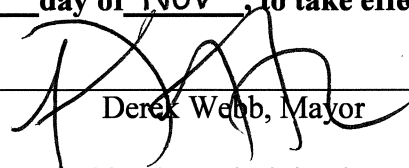
(2) A list of taxes assessed on tangible personal property, machinery and tools and merchants' capital and such other subjects of local taxation which are delinquent, or such part of said lists as are deemed advisable by the Treasurer in a newspaper of general circulation in the town and/or on the town's website.

**CERTIFICATE**

Pursuant to Section 2-100 of the Code of the Town of Abingdon, Virginia, I hereby certify that I have reviewed the foregoing proposed ordinance to amend Part II – Code, Chapter 2 – Administration, Article IV – Finance, Chapter 66. – Taxation, Article 1 – In General, Section 66 – 3. – Collection of delinquent taxes by distress, personal judgment or sale, and find it to be in correct form, as set forth above, this \_\_\_\_ day of \_\_\_\_\_, 2021.

  
Cameron Bell, Counsel

This ordinance was adopted on the 1<sup>ST</sup> day of Nov 2021, to take effect on December 1, 2021

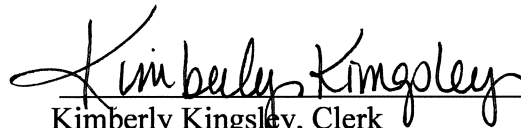
  
Derek Webb, Mayor

The undersigned Clerk of the Town of Abingdon, Virginia (the "Town"), hereby certifies that the foregoing constitutes a true and correct copy of an ordinance duly adopted at a meeting of the Council held on November 1, 2021. I hereby certify that such meeting was a regularly scheduled meeting and that, during the consideration of the foregoing ordinance, a quorum was present. I further certify that the minutes of meeting was a regularly scheduled meeting and that, during the consideration of the foregoing ordinance, a quorum was present. I further certify that the minutes of such meeting reflect the attendance of the members and the voting on the foregoing ordinance was as follows:

MEMBERS	ATTENDANCE	VOTE
Derek Webb, Mayor	Yes	Aye
Donna Quetsch, Vice Mayor	Yes	Aye
Amanda Pillion	Yes	Aye
James Anderson	NO	—
Mike Owens	Yes	Aye

WITNESS MY HAND and the seal of the Town of Abingdon as of Nov. 1, 2021.

(SEAL)

  
Kimberly Kingsley, Clerk