of Virginia
.e 58.1. Taxation
.napter 39. Enforcement, Collection, Refunds, Remedies and Review of Local Taxes

Article 2. Collection by Treasurers, Etc.

§ 58.1-3910. Treasurer to collect and pay over taxes.

A. Each county and city treasurer shall receive the local taxes and other amounts payable into the treasury of the political subdivision of the Commonwealth served by the treasurer, and shall account for and pay over the same in the manner provided by law. Taxpayers shall make checks payable to "Treasurer (or title of other officer or employee who performs the duties of a treasurer) of (name of political subdivision)" or "(name of political subdivision)". This section shall not apply to any city insofar as local revenues are concerned when the charter of such city provides otherwise.

B. In any county, the county treasurer and the treasurer of any town located partially or totally within such county may enter into a reciprocal agreement with the approval of the respective governing bodies that provides for the town treasurer to collect real an personal property taxes owed to the county and for the county treasurer to collect real and personal property taxes owed to the town. A treasurer collecting any taxes pursuant to an agreement entered into under this subsection shall account for and pay over such amounts to the locality owed such taxes in the same manner as provided by law. As used in this subsection, with regard to towns, the term "treasurer" shall mean the town officer or employee vested with authority by the charter, statute, or the governing body to collect local taxes.

Code 1950, § 58-958; 1984, c. 675; 2002, c. 139; 2011, cc. 431, 475.

§ 58.1-3910.1. Collection of town taxes by county.

Notwithstanding any other provision of law, the Loudoun County Board of Supervisors may authorize the treasurer of Loudoun County to enter into an agreement with any town located partially or wholly within Loudoun County for the county treasurer to collect and enforce delinquent or non-delinquent real or personal property taxes owed to such town. The county treasurer collecting town taxes pursuant to an agreement made under this section shall account for and pay over to the town the amounts collected, as provided by law. Any such agreement shall establish the terms for such collection and enforcement, including payment of reasonable compensation by the town for the services of the county treasurer and the order in which the county treasurer will credit partial payments between taxes owed to the county and those owed to the town.

2018, cc. 74, 342.

§ 58.1-3911. Notice of taxes due.

The treasurer shall publicize at least ten days before the due date of local taxes in such manner as may be necessary to give general notice in his county or city of the fact that taxes are due and payable.

Code 1950, § 58-962; 1962, c. 508; 1984, c. 675.

§ 58.1-3912. Local tax officials to mail certain tax documents to taxpayers; penalties; electronic transmission.

A. The treasurer of every city and county shall, as soon as reasonably possible in each year, but not later than 14 days prior to the due date of the taxes, send or cause to be sent by United States mail to each taxpayer assessed with taxes and levies for that year a bill or bills setting forth the amounts due. The treasurer may elect not to send a bill amounting to \$20 or less as shown by an assessment book in such treasurer's office. The treasurer may employ the services of a mailing service or other vendor for fulfilling the requirements of this section. The failure of any such treasurer to comply with this section shall be a Class 4 misdemeanor. Such treasurer shall be deemed in compliance with this section as to any taxes due on real estate if, upon certification by the obligee of any note or other evidence of debt secured by a mortgage or deed of trust on such real estate that an agreement has been made with the obligor in writing within the mortgage or deed of trust instrument that such arrangements be made, he mails the bill for such taxes to the obligee thereof. Upon nonpayment of taxes by either the obligee or obligor, a past-due tax bill will be sent to the taxpayer. No governing body shall publish the name of a taxpayer in connection with a tax debt for which a bill was no sent, without first sending a notice of deficiency to his last known address at least two weeks before such publication.

B. The governing body of any county, city or town may attach to or mail with all real estate and tangible personal property tax bills, prepared for taxpayers in such locality, information indicating how the tax rate charged upon such property and revenue

derived therefrom is apportioned among the various services and governmental functions provided by the locality.

- C. Notwithstanding the provisions of subsection A of this section, in any county which has adopted the urban county executive form of government, and in any county contiguous thereto which has adopted the county executive form of government, tangible personal property tax bills shall be mailed not later than 30 days prior to the due date of such taxes.
- D. Notwithstanding the provisions of subsection A of this section, any county and town, the governing bodies of which mutually agree, shall be allowed to send, to each taxpayer assessed with taxes, by United States mail no later than 14 days prior to the due date of the taxes, a single real property tax bill and a single tangible personal property tax bill.
- E. Beginning with tax year 2006, in addition to all other information currently appearing on tangible personal property tax bills, each such bill required to be sent pursuant to subsection A shall state on its face (i) whether the vehicle is a qualifying vehicle as defined in § 58.1-3523; (ii) a statement indicating the reduced tangible personal property tax rates applied to qualifying vehicles resulting from the Commonwealth's reimbursements for tangible personal property tax relief pursuant to § 58.1-3524, and the locality's tangible personal property tax rate for its general class of tangible personal property, provided that such statement shall not be required for tax bills in any county, city, or town that will not receive any reimbursement pursuant to subsection B of § 58.1-3524; (iii) the vehicle's registration number pursuant to § 46.2-604; (iv) the amount of tangible personal property tax levied on the vehicle; and (v) if the locality prorates personal property tax pursuant to § 58.1-3516, the number of months for which a bi is being sent.
- F. 1. Notwithstanding the provisions of subsection A or the provisions of § 58.1–3518, or 58.1–3518.1, the treasurer, commissioner of the revenue, or other local tax official, consistent with guidelines promulgated by the Department of Taxation implementing the provisions of subdivision 2 of § 58.1–1820, may convey, with the written consent of the taxpayer, any tax bill or other tax document by electronic means chosen by the taxpayer, including without limitation facsimile transmission or electronic mail (email), in lieu of posting such bill by first-class mail. The treasurer, commissioner of the revenue, or other local tax official conveying a bill or other tax document by means authorized in this subdivision shall maintain a copy (in written form or electronic media) of the bill or document reflecting the date of transmission until such time as the bill has been satisfied or otherwise removed from the books of the treasurer, commissioner of the revenue, or other local tax official by operation of law. Transmission of a bill or tax document pursuant to this subsection shall have the same force and effect for all purposes arising under this subtitle as mailing to the taxpayer by first-class mail on the date of transmission.
- 2. The treasurer, commissioner of the revenue, or other local taxing official also may convey, with the consent of the taxpayer, any tax bill or other document by permitting the taxpayer to access his information online from a database on the locality's or official website.
- 3. Consent of the taxpayer under this subsection may be obtained from the taxpayer electronically, subject to reasonable verification of the taxpayer's identity.
- G. Any solid waste disposal fee imposed by a county may be attached to, mailed with, or stated on the appropriate real estate tax bill.

Code 1950, § 58-960; 1954, c. 205; 1956, c. 701; 1968, c. 206; 1980, c. 276; 1982, c. 74; 1984, c. 675; 1985, cc. 406, 543; 1991, c. 187; 1994, c. 207; 1996, c. 323; 1998, Sp. Sess. I, c. 2; 1999, c. 358; 2001, c. 801; 2002, c. 64; 2004, Sp. Sess. I, c. 1; 2005, c. 922; 2013, c. 299; 2016, c. 768.

§ 58,1-3913. When treasurer to receive taxes and levies without penalty; how payments credited.

Each treasurer shall commence to receive local levies as soon as he receives copies of the commissioner's books and continue to receive the same without penalty up to and including December 5 of each year, or such other date set by the governing body. Unless otherwise provided by ordinance of the governing body, any payment of local levies received shall be credited first against the most delinquent local account, the collection of which is not subject to a defense of an applicable statute of limitations.

Code 1950, § 58-961; 1956, c. 69; 1979, c. 259; 1984, c. 675.

§ 58.1-3914. Delivery of receipts to taxpayers when taxes collected.

The treasurer shall deliver on request a receipt to each taxpayer from whom he has collected taxes or levies, showing plainly the date of payment and the tax ticket description of each parcel for which payment was made. The treasurer may request that the taxpayer return a form to be marked as a receipt, and may, except in the year the real estate is transferred, charge a reasonable sum, not to exceed two dollars, to cover the cost of preparing any additional receipt. If any officer knowingly fails to deliver such a receipt on the request of the taxpayer, he shall be deemed guilty of a Class 4 misdemeanor. If such failure is for fraudulent purposes, he shall be guilty of a Class 1 misdemeanor.

Code 1950, § 58-959; 1975, c. 22; 1983, c. 610; 1984, c. 675; 1995, c. 239; 1996, c. 324.

§ 58.1-3915. Penalty for failure to pay taxes by December 5.

Except as otherwise provided by ordinance under § 58.1-3916, any person failing to pay any county, town and city levies on or before December 5 shall incur a penalty thereon of five percent, which shall be added to the amount of taxes or levies due from such taxpayer, and which, when collected by the treasurer, shall be accounted for in his settlements. No penalty shall be imposed for failure to pay any tax if such failure was not the fault of the taxpayer.

Code 1950, § 58-963; 1954, c. 277; 1973, c. 410; 1975, c. 234; 1984, c. 675.

§ 58.1-3916. Counties, cities, and towns may provide dates for filing returns and set penalties, interest, etc.

Notwithstanding provisions contained in §§ 58.1-3518, 58.1-3900, 58.1-3913, 58.1-3915, and 58.1-3918, the governing body of an county, city, or town may provide by ordinance the time for filing local license applications and annual returns of taxable tangible personal property, machinery and tools, and merchants' capital. The governing body may also by ordinance establish due dates for the payment of local taxes; may provide that payment be made in a single installment or in two equal installments; may offer options, which may include coupon books and payroll deductions, which allow the taxpayer to determine whether to pay the tangible personal property tax through monthly, bimonthly, quarterly, or semiannual installments or in a lump sum, provided suc taxes are paid in full by the final due date; may provide by ordinance penalties for failure to file such applications and returns and for nonpayment in time; may provide for payment of interest on delinquent taxes; and may provide for the recovery of reasonable attorney's or collection agency's fees actually contracted for, not to exceed 20 percent of the delinquent taxes and other charges so collected. A locality that provides for payment of interest on delinquent taxes shall provide for interest at the same rate on overpayments due to erroneously assessed taxes to be paid to the taxpayer, provided that no interest shall be required to be paid on such refund if (i) the amount of the refund is \$10 or less or (ii) the refund is the result of proration pursuant to § 58.1-3984 shall award interest at the appropriate rate, notwithstanding the failure of the locality to conform its ordinance to the requirements of this section.

Notwithstanding any contrary provision of law, the local governing body shall allow an automatic extension on real property taxe imposed upon a primary residence and personal property taxes imposed upon a qualifying vehicle, as defined in § 58.1-3523, ower by members of the armed services of the United States deployed outside of the United States. Such extension shall end and the taxes shall be due 90 days following the completion of such member's deployment. For purposes of this section, "the armed services of the United States" includes active duty service with the regular Armed Forces of the United States or the National Guard or other reserve component.

No tax assessment or tax bill shall be deemed delinquent and subject to the collection procedures prescribed herein during the pendency of any administrative appeal under § 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.

Interest may commence not earlier than the first day following the day such taxes are due by ordinance to be filed, at a rate not to exceed 10 percent per year. The governing body may impose interest at a rate not to exceed the rate of interest established pursuant to § 6621 of the Internal Revenue Code of 1954, as amended, or 10 percent annually, whichever is greater, for the second and subsequent years of delinquency. No penalty for failure to pay a tax or installment shall exceed (i) 10 percent of the tax past due on such property; (ii) in the case of delinquent tangible personal property tax more than 30 days past due on property classified pursuant to subdivision A 15, 16, or 20 of § 58.1-3506, which remains unpaid after 10 days' written notice sent by United States mail to the taxpayer of the intention to impose a penalty pursuant hereto, the penalty shall not exceed an amount equal to the difference between the tax due and owing with respect to such property and the tax that would have been due and owing if the property in question had been classified as general tangible personal property pursuant to § 58.1-3503; (iii) in the case of delinquent tangible personal property tax more than 30 days past due, 25 percent of the tax past due on such tangible personal property; (iv) in the case of delinquent remittance of excise taxes on meals, lodging, or admissions collected from consumers, 10 percent for the first month the taxes are past due, and five percent for each month thereafter, up to a maximum of 25 percent of the taxes collected but not remitted; or (v) \$10, whichever is greater, provided, however, that the penalty shall in no case exceed the amount of the tax assessable. No penalty for failure to file a return shall be greater than 10 percent of the tax assessable on such return or \$10, whichever is greater, provided, however, that the penalty shall in no case exceed the amount of the tax assessable. The assessment of such penalty shall not be deemed a defense to any criminal prosecution for failing to make return c taxable property as may be required by law or ordinance. Penalty for failure to file an application or return may be assessed on the day after such return or application is due; penalty for failure to pay any tax may be assessed on the day after the first installment is due. Any such penalty when so assessed shall become a part of the tax. Any bill issued by the treasurer imposing a penalty or interest for taxes owed on machinery and tools or tangible personal property owned by a business shall separately state the total amount of tax owed, the amount of any interest assessed, and the amount of the penalty imposed.

No penalty for failure to pay any tax shall be imposed for any assessment made later than two weeks prior to the day on which the taxes are due, if such assessment is made thereafter through the fault of a local official, and if such assessment is paid within two weeks after the notice thereof is mailed.

In the event a transfer of real property ownership occurs after January 1 of a tax year and a real estate tax bill has been mailed pursuant to §§ 58.1-3281 and 58.1-3912, the treasurer or other appropriate local official designated by ordinance of the local governing body in jurisdictions not having a treasurer, upon ascertaining that a property transfer has occurred, may invalidate a bill sent to the prior owner and reissue the bill to the new owner as permitted by § 58.1-3912, and no penalty for failure to pay am tax for any such assessment shall be imposed if the tax is paid within two weeks after the notice thereof is mailed.

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 the revenue, the treasurer, or the United States Postal Service when no postmark is properly affixed or if the postmark affixed by the United States Postal Service is illegible or bears no date, and the return or payment is received through the United States mail no later than five days following the time of the close of business on the last day on which such return may be filed or such tax may be paid without penalty or interest, as the case may be. No such penalty and interest shall be imposed if a taxpayer provides evidence that a tax return filing or a tax payment was timely by producing a United States Postal Service Certificate of Mailing, or other proof of mailing, showing such return was filed or such payment was made before the close of business on the last day such return may be filed or such tax may be paid without penalty or interest. 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 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 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 120-day period. The treasurer shall make determinations of fault relating exclusively to failure to pay a tax, and the commissioner of the revenue shall make determinations of fault relating exclusively to failure to file a return. In jurisdictions not having a treasurer or commissioner of th revenue, the governing body may delegate to the appropriate local tax officials the responsibility to make the determination of fault.

The governing body may further provide by resolution for reasonable extensions of time, not to exceed 90 days, for the payment o real estate and personal property taxes and for filing returns on tangible personal property, machinery and tools, and merchants' capital, and the business, professional, and occupational license tax, whenever good cause exists. The official granting such extension shall keep a record of every such extension. If any taxpayer who has been granted an extension of time for filing his return fails to file his return within the extended time, his case shall be treated the same as if no extension had been granted.

This section shall be the sole authority for local ordinances setting due dates of local taxes and penalty and interest thereon and shall supersede the provisions of any charter or special act.

Code 1950, § 58-847; 1954, c. 253; 1968, c. 291; 1971, Ex. Sess., c. 193; 1973, cc. 321, 325; 1974, c. 309; 1976, cc. 518, 527, 675; 1978 c. 395; 1980, c. 663; 1982, cc. 87, 618; 1984, cc. 181, 675; 1986, cc. 206, 353; 1987, cc. 570, 582, 595; 1989, c. 238; 1990, cc. 667, 696, 702; 1991, cc. 471, 484, 493, 509; 1993, c. 91; 1994, c. 932; 1995, c. 395; 1997, cc. 481, 496, 911; 1998, cc. 375, 542, 649; 1999, c. 631; 2000, cc. 433, 507; 2005, c. 501; 2006, cc. 200, 231, 459; 2007, cc. 88, 609; 2008, c. 591; 2023, cc. 14, 163.

§ 58.1-3916.01. Repealed.

Repealed by Acts 2004, Sp. Sess. I, c. 1, cl. 6, effective January 1, 2006.

§ 58.1-3916.02. Certain counties, cities and towns may provide billing alternatives.

Notwithstanding the provisions contained in §§ 58.1-3518, 58.1-3900, 58.1-3913, 58.1-3915, 58.1-3916, and 58.1-3918, the governing body of Prince William County may provide by ordinance for alternative due dates for the payment of real estate taxes for real estate owned and occupied as the sole dwelling of anyone at least 65 years of age or anyone found to be permanently or totally disabled as defined in § 58.1-3217. In addition, the governing body may limit the use of such alternative due dates to

persons qualifying under Prince William County's real estate tax exemption, tax deferral, or combination program of exemptions and deferrals adopted under the authority of Article 2 (§ 58.1-3210 et seq.) of Chapter 32 of this title.

Such ordinance may provide for monthly, bimonthly, quarterly, or semiannual installments, and may further provide that late payment penalties and interest shall accrue if each installment is not timely made. Should Prince William County adopt monthly, bimonthly, or quarterly due dates, said due dates may extend into the subsequent tax year, but shall not exceed more than 180 days from the first day of the subsequent tax year.

2004, c. 548.

§ 58.1-3916.1. Criminal penalties for failure to file returns; false statements.

Any ordinance ordained pursuant to this article requiring the filing of a return for tax purposes may prescribe criminal penalties for willful failure or refusal to file such return at the time or times required therein or for making false statements with intent to defraud in such returns. Such penalties shall not exceed those prescribed by general law for (i) a Class 3 misdemeanor if the amount of the tax lawfully assessed in connection with the return is \$1,000 or less, or (ii) a Class 1 misdemeanor if the amount of the tax lawfully assessed in connection with the return is more than \$1,000.

Code 1950, § 58-847.1; 1984, c. 328; 1986, c. 351.

§ 58.1-3917. Assessment of public service corporations in such cases.

A. In any locality which requires payment of real estate taxes in installments, the assessment by the State Corporation Commission or the Department of the properties of public service corporations for the preceding year shall be taken as the assessment of such properties for levying taxes and collecting installments thereon, until the regular annual assessment of such properties by the Commission or the Department for the current year is completed as otherwise provided by law; and, upon the payment of the final installment of such taxes to any county, city or town by any such public service corporation, the total of such taxes for the current year shall be adjusted between such county, city or town and such public service corporation on the basis of the assessment by the Commission or the Department for the current year.

B. The State Corporation Commission or the Department may, upon the application of any such public service corporation or any such city or town filed on or before the fifteenth day of January in any year, amend its assessment for the preceding year by increasing or decreasing the same, by reason of any improvements or additions thereto, or proper deductions therefrom, or other changes affecting the assessment of the properties of such corporation within the preceding year, such increases, decreases and changes to be subject to adjustment by the Commission or the Department until the regular annual assessment of the properties of the corporation is completed by the Commission or the Department.

Code 1950, §§ 58-848, 58-849; 1974, c. 293; 1983, c. 570; 1984, c. 675.

§ 58.1-3918. Interest on taxes not paid by following day.

Interest at the rate of ten percent per annum from the first day following the day such taxes are due shall be collected upon the principal and penalties of all taxes then remaining unpaid, which penalty and interest shall be collected and accounted for by the officers charged with the duty of collecting such taxes, along with the principal sum thereof. Interest at the same rate shall also be applied and paid to the taxpayer on overpayments due to erroneously assessed taxes to be paid to the taxpayer, provided that no interest shall be required to be paid on such refund if (i) the amount of the refund is ten dollars or less or (ii) the refund is the result of proration pursuant to § 58.1-3516. But this section shall not apply to local taxes in any county, city or town when the penalty or interest on such taxes is regulated by ordinance under § 58.1-3916.

Code 1950, § 58-964; 1954, c. 277; 1973, c. 410; 1980, c. 663; 1982, c. 87; 1984, c. 675; 1999, c. 631; 2000, c. 507.

§ 58.1-3919. Collection of taxes or other charges not paid when due; distress for same.

The treasurer, after the due date of any tax or other charge collected by such treasurer, shall call upon each person chargeable wit such tax or other charge who has not paid the same prior to that time, or upon the agent, if any, of such person resident within th county, city or town for payment thereof; and upon failure or refusal of such person or agent to pay the same he shall proceed to collect by distress or otherwise. Should it come to the knowledge of the treasurer that any person owing taxes or other charges is moving or contemplates moving from the county, city or town prior to the due date of such taxes or other charges, he shall have power to collect the same by distress or otherwise at any time after such bills shall have come into his hands. Notwithstanding § 58.1-3954, the treasurer or his deputy, in person or by counsel, may institute and prosecute all proceedings to enforce the paymer of any tax or other charge in courts not of record.

Code 1950, § 58-965; 1984, c. 675; 1986, c. 634; 1996, c. 323; 1998, c. 648.

§ 58.1-3919.1. Use of private collectors by treasurers for the collection of delinquent local taxes.

Notwithstanding the provisions of § 58.1-3934, the treasurer in any county, city, or town, with the approval of the local governing body, may employ, upon such terms as may be agreed upon, the services of private collection agents to assist with the collection c any local taxes or other amounts due to the locality that remain delinquent for a period of three months or more and for which th appropriate statute of limitations has not yet run. Compensation for such services shall either be provided by the local governing body directly to such collection agents or by means of an expense in the treasurer's budget or shall be withheld by the agent from the amount collected. The treasurer shall be given credit for taxes and other amounts due collected for any compensation rightfully withheld by such collection agents.

Prior to referring a delinquent account to a collection agent pursuant to this section, the treasurer shall have provided written notification of such delinquency by first-class mail to the taxpayer at such address as is contained in the tax records of the city or county or, if the treasurer has reason to believe the taxpayer's address as contained in such records is no longer current, at such other address, if any, as the treasurer may obtain from sources available to him pursuant to general law, including without limitation the Virginia Employment Commission, the Department of Motor Vehicles, or the Department of Taxation.

1987, c. 537; 1992, cc. 625, 683; 2006, c. 372; 2011, c. 383; 2019, c. 271.

§ 58.1-3920. Prepayment of taxes.

Any person desiring to pay any local taxes for any year prior to the time the treasurer receives copies of the commissioner's books may pay the same to the treasurer and the treasurer shall give his receipt therefor; but if such taxes are of a kind requiring a retur to be filed with the commissioner of the revenue in order that the correct amount of taxes may be computed, such person shall file such return with the commissioner of the revenue before he pays such taxes to the treasurer. The treasurer shall accept and credit against the tax on the property a pro rata partial payment of taxes on property sold at a trustee's sale conducted under Chapter 3 (§ 55.1-300 et seq.) of Title 55.1. In all cases covered by this section the procedure as between the commissioner of the revenue and the treasurer shall be as prescribed by the Department of Taxation and the Auditor of Public Accounts, acting jointly. But nothing in this section in conflict with the provisions of the charter of any city or town in relation to local taxes shall be construed as repealing such provisions.

Code 1950, § 58-966; 1956, c. 69; 1981, c. 134; 1984, c. 675.

§ 58.1-3920.1. Interest on funds received in prepayment of local taxes.

The governing body of any county, city or town may provide, by ordinance, for a program permitting the voluntary prepayment of designated local taxes at any time before such taxes have been assessed or, if assessed, before such taxes are due and payable. The program may provide for the payment of interest at a rate established by ordinance. The governing body may further provide that upon payment in full of any and all taxes due from such taxpayer, the accrued interest or any remaining portion thereof may be paid to the taxpayer or held in prepayment of tax obligations to be assessed at a later date, at the taxpayer's election.

1989, c. 34.

§ 58,1-3921. Treasurer to make out lists of uncollectable taxes and delinquents.

The treasurer, after ascertaining which of the taxes and levies assessed at any time in his county or city have not been collected, shall, within 60 days of the end of the fiscal year, make out lists as follows:

- 1. A list of real estate on the commissioner's land book improperly placed thereon or not ascertainable, with the amount of taxes charged thereon.
- 2. A list of other real estate which is delinquent for the nonpayment of the taxes thereon. This list shall not include any taxes listed under subdivision 4 or 5.
- 3. A list of such of the taxes assessed on tangible personal property, machinery and tools and merchants' capital, and other subjects of local taxation, other than real estate, as he was unable to collect which are delinquent. This list shall not include any taxes listed under subdivision 4, 5, or 6.
- 4. A list of the uncollected taxes amounting to less than \$20 each for which no bills were sent under § 58.1-3912.
- 5. A list of uncollected balances of previously billed taxes amounting to less than \$20 each as to which the treasurer has determined that the costs of collecting such balances would exceed the amount recoverable, provided that the treasurer shall not include on such list any balance with respect to which he has reason to believe that the taxpayer has purposely paid less than the amount due and owing.

6. A list of uncollected balances of previously billed tangible personal property taxes on vehicles, trailers, semitrailers, watercraft, and manufactured homes that (i) were owned by taxpayers, now deceased, upon whose estates no qualification has been made, or (ii) were transferred to bona fide purchasers for value pursuant to § 29.1-733.20, 46.2-632, 46.2-633, or 46.2-634 without knowledge, on the part of the persons so transferring, of the unpaid taxes.

Notwithstanding any other provision of this title, no tax or levy which has been discharged or otherwise rendered legally uncollectable as to a taxpayer liable upon it in a proceeding under the United States Bankruptcy Code (Title 11 of the United State Code) shall be considered delinquent with respect to that taxpayer on and after the date such obligation is discharged or otherwise rendered legally uncollectable, and the treasurer shall not include any such discharged or uncollectable obligation in any list required to be prepared pursuant to this section. Any such discharged or uncollectable obligation shall be stricken from the books of the treasurer as of the date the obligation is discharged or otherwise rendered uncollectable, and the treasurer thereafter shall have no further duty to collect such tax or levy.

The governing body of any town may, by ordinance, adopt the procedures set forth in this section and § 58.1-3924. If such ordinance is adopted, the town treasurer shall submit such lists to the governing body as provided in § 58.1-3924.

Code 1950, § 58-978; 1956, c. 69; 1971, Ex. Sess., c. 12; 1977, c. 507; 1979, c. 240; 1984, c. 675; 1995, c. 239; 1997, c. 496; 1999, c. 192; 2000, c. 453; 2007, c. 867; 2017, c. 440.

§ 58.1-3922. Delinquent lists to speak as of June 30 of each year; when real estate and personal property delinquent. The lists mentioned in § 58.1-3921 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.

For purposes of this title, local taxes shall be delinquent if not paid when due. For purposes of compiling the lists required by § 58.1-3921, any locality which requires the payment of such taxes in installments, taxes shall be considered delinquent if all taxes on it are not paid by the date the last installment is due.

Code 1950, § 58-979; 1974, c. 80; 1979, c. 240; 1984, c. 675; 1997, c. 496.

§ 58.1-3923. Repealed.

Repealed by Acts 2002, c. 64.

§ 58.1-3924. Delinquent lists involving local taxes submitted to local governing bodies; publication of lists.

Upon the request of the governing body of a county, city or town, the treasurer shall furnish a copy of any of the six lists mentioned in § 58.1-3921.

The treasurer may, or shall at the direction of the governing body, certify to the commissioner of the revenue a copy of the list of real estate on the commissioner's land book improperly placed thereon or not ascertainable. The commissioner of the revenue shall correct his land book accordingly. The treasurer shall be given credit for the entire amount of the taxes included in the list and may destroy the tax tickets made out by him for such taxes. The treasurer shall be given credit for all taxes shown on the list mentioned in subdivisions 4, 5, and 6 of § 58.1-3921 and for obligations discharged in bankruptcy as described in § 58.1-3921.

The governing body, or the treasurer, may cause the lists mentioned in subdivisions 2 and 3 of § 58.1-3921, whether or not they are based on information as it exists at the end of the fiscal year, or such parts thereof as deemed advisable by the treasurer, to be published in a newspaper of general circulation in the county, city, or town or to be made available on any Internet site maintained by or for such county, city, or town.

The costs, if any, of publishing such lists shall be paid for by funds allocated for that purpose by the local governing body, and may be charged ratably to the delinquent taxpayers listed.

Code 1950, § 58-983; 1972, c. 592; 1973, c. 467; 1976, c. 428; 1977, c. 507; 1984, c. 675; 1988, c. 699; 1995, c. 239; 1997, c. 496; 2002 c. 64; 2008, c. 550; 2017, c. 409.

§ 58.1-3925. Reserved.

Reserved.

§ 58.1-3926. When statement to beneficiary prior to delinquency required.

The beneficiary in any deed of trust or mortgage, or other person interested in the lands or lots conveyed thereby, may give to the treasurer of any county or city notice in writing that he is the beneficiary under a lien, clearly designating in such notice the lands affected by such lien and the names of the grantor in such deed or mortgage, at any time during the period for the collection of taxes for any year. If such notice is given, the treasurer, at least ten days before the date of his report of delinquent taxes for the

current collection year, shall make and mail to the person giving such notice a statement showing whether the taxes on the lands or lots specified in such notice have been paid, and stating the amount thereof, including penalties.

Code 1950, § 58-982; 1984, c. 675.

§ 58.1-3927. Repealed.

Repealed by Acts 1998, c. 648.

§ 58.1-3928. Repealed.

Repealed by Acts 1997, c. 496.

§ 58.1-3929. Repealed.

Repealed by Acts 1985, c. 131.

§ 58.1-3930. How liens to be recorded; release of liens.

Liens of delinquent real estate taxes and all liens described under § 58.1-3745 shall be recorded in the office of the treasurer in a book or an approved visible card system to be kept for the purpose and indexed in the names of the persons against whom the taxes on real estate are assessed, or in a computer system approved by the Auditor of Public Accounts. Any officer collecting any such taxes unless otherwise specifically provided by law, shall forthwith transmit such payment to the treasurer, who shall give hi receipt therefor and record the payment, thereby releasing the lien. Where such list is kept in a visible card index file, the treasure may, at the time of entry of the records of payment, remove from the file the cards on which such payments have been noted; and such cards may, on certification by the Auditor of Public Accounts that the same are no longer needed for audit, be destroyed.

Code 1950, § 58-985; 1962, c. 137; 1977, c. 268; 1980, c. 263; 1983, c. 90; 1984, c. 675; 1985, c. 131; 2001, c. 462; 2013, cc. 305, 618.

§ 58.1-3931. Reserved.

Reserved.

§ 58.1-3932. Card system record and index of delinquent real estate in City of Norfolk.

The City of Norfolk is authorized to keep its record of delinquent real estate and all liens described under § 58.1-3745 in the Treasurer's office, using a card system record and index, or such other method approved by the Auditor of Public Accounts.

Code 1950, § 58-986.1; 1984, c. 675; 2001, c. 462; 2013, cc. 305, 618.

§ 58.1-3933. Subsequent collection by treasurer of delinquent taxes on subjects other than real estate.

After delinquent taxes appear in the lists required by § 58.1-3921, the governing body may require the treasurer to continue to collect the delinquent taxes on subjects other than real estate until the expiration of the applicable statute of limitations.

Code 1950, § 58-990; 1973, c. 467; 1984, c. 675; 1997, c. 496.

§ 58.1-3934. Collection of delinquent local taxes or other charges by sheriff or person employed for purpose.

A. The governing body may appoint or hire, with the approval of the treasurer and upon such terms as may be agreed upon, one o more attorneys to collect any local taxes or other charges which may have been delinquent for six months or more. Any attorney so appointed or hired shall be entitled to exercise, for the purpose of collecting the taxes or other charges referred to him, the powers conferred by law upon the treasurer, shall promptly report and pay over to the treasurer all collections made and, at the conclusion of his term of appointment or employment, shall provide the treasurer with a list of those taxes or other charges referred to the attorney for collection that remain unpaid.

B. In the alternative to the procedure set forth in subsection A, the governing body may place local taxes or other charges which have been delinquent for six months or more in the hands of the sheriff of the county or city for collection, or employ a local delinquent tax collector to make such collections, upon such terms as may be agreed. Such sheriff or local delinquent tax collector shall be entitled to exercise for the purpose of collecting taxes or other charges referred to him the powers conferred by law upon the treasurer. The treasurer shall be entitled to credit for all delinquent taxes or other charges that are referred to the sheriff or such collector for collection.

All collections made by any such sheriff or delinquent tax collector shall be reported by him to such governing body, and the moneys so collected shall be paid over to the treasurer, who shall be held accountable therefor; such sheriff or delinquent tax collector shall, at the end of his term of employment, return to the governing body a list of such delinquent taxes or other charges so turned over to him as may then remain unpaid.

Such governing body shall then have power to employ other delinquent tax collectors to collect the taxes or other charges so returned unpaid, for such time and on such terms as may be agreed upon, such collectors to have the same powers as are hereinbefore conferred upon delinquent tax collectors, and be charged with similar duties, or to make such other disposition thereof as such governing body may deem proper.

Prior to referring a delinquent account to an attorney, sheriff, or other delinquent tax collector pursuant to this section, the treasurer shall have provided written notification of such delinquency by first-class mail to the taxpayer at such address as is contained in the tax records of the city or county or, if the treasurer has reason to believe the taxpayer's address as contained in such records is no longer current, at such other address, if any, as the treasurer may obtain from sources available to him pursuan to general law, including without limitation the Virginia Employment Commission, the Department of Motor Vehicles, or the Department of Taxation.

Code 1950, § 58-991; 1971, Ex. Sess., c. 155; 1979, c. 240; 1984, c. 675; 1992, cc. 625, 683; 1997, c. 496; 1998, c. 648; 2002, c. 64; 2006, c. 372.

§ 58.1-3935. Treasurers not liable for taxes returned delinquent and not afterwards received by them.

Nothing in any of the foregoing sections shall be construed as holding a county or city treasurer personally liable for any delinquent taxes which have been returned delinquent within the time and in the manner prescribed by law and which have not been paid to or through such treasurer up to the time that any settlement is made by such treasurer.

Code 1950, § 58-999; 1984, c. 675.

§ 58.1-3936. Omission of taxes from delinquent list.

If any county or city treasurer shall knowingly omit from any delinquent list required by this title to be prepared by him any taxes which are in fact delinquent and which should be included in such delinquent list, such county or city treasurer shall be guilty of a Class 3 misdemeanor; and such county or city treasurer shall moreover be deemed guilty of malfeasance in office.

Code 1950, § 58-1000; 1984, c. 675.

§ 58.1-3937. Repealed.

Repealed by Acts 1998, c. 648.

§ 58.1-3938. List of delinquent town real estate taxes filed with county treasurer in certain towns.

In any town where the treasurer or other collector of town taxes does not maintain an office open during normal office hours Monday through Friday, a list of delinquent town taxes upon real estate for the preceding tax year as of December 31 of such year shall be filed by the treasurer or other collector of town taxes in the office of the treasurer of the county wherein the town is located on or before January 31 of each year.

Code 1950, § 58-1000.2; 1975, c. 259; 1984, c. 675; 1985, c. 131; 2011, c. 851.

§ 58.1-3939, Reserved.

Reserved.

§ 58.1-3939.1. Repealed.

Repealed by Acts 1998, c. 648.

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