

**KING WILLIAM COUNTY, VIRGINIA
NOTICE OF INTENT TO ADOPT AND PUBLIC HEARING**

The Board of Supervisors of King William County, Virginia will hold a Public Hearing on Monday, September 27, 2021 at 7:00 p.m., or as soon thereafter as the matters may be heard, in the Board Meeting Room of the County Administration Building, 180 Horse Landing Road, King William, Virginia, to receive public comment and to consider the following:

ORDINANCE 08-21

An Ordinance to Amend King William County Code § 70-3 (a) - Penalties for Delinquent Payments of Property Taxes to provide some relief to citizens by establishing a due date for the tax or levy of Tangible Personal Property, as defined in the Code of King William County, Virginia Chapter 70 Article III, different than the due dates for the tax or levy of Real Property by amending King William County Code 70-3 (a) to read as follows:

Sec. 70-3. - Penalties for delinquent payments of property taxes.

(a) Any person, business, firm, corporation or other taxpayer failing to pay any county property taxes for levies on or before June 25 and December 5 shall incur a penalty thereon of ten percent of the tax past due, which the treasurer shall add to the amount of tax or levy due from such taxpayer, and the treasurer shall, in addition, assess interest on any such delinquent taxes or levies remaining unpaid commencing on the day following such day as the taxes are due at the rate of ten percent per annum on the delinquent taxes or levies and penalties, such interest to commence on **the dates set forth in this section** ~~June 26 and on December 6~~ of the year in which the taxes or levies are due. **Provided, however, that penalties and interest shall accrue as provided herein if Tangible Personal Property taxes are not paid on or before January 15 of the year following the year for which the tax was assessed.**

All interested persons may appear and present their views at the above time and place. If a member of the public cannot attend, comments may be submitted by email to countyadmin@kingwilliamcounty.us or by mail to 180 Horse Landing Road #4, King William, VA 23086. Comments received by noon on the day of the hearing will be distributed to Board members and made a part of the public record. A complete copy of the proposed ordinances may be viewed in the Office of the County Administrator during regular business hours or at www.kingwilliamcounty.us. Anyone needing assistance or accommodation under the provisions of the Americans with Disabilities Act should contact the County Administrator's Office at (804) 769-4927 or countyadmin@kingwilliamcounty.us.

By the authority of
Steve Hudgins
Interim County Administrator
Clerk to the Board

ORDINANCE 08-21

An Ordinance to Amend King William County Code § 70-3 (a)

Penalties for Delinquent Payments of Property Taxes

WHEREAS, pursuant to Virginia Code Section 58.1-3916 the King William County Board of Supervisors may by ordinance establish due dates for the payment of local taxes; and

WHEREAS, the King William County Board of Supervisors wishes to provide some relief to citizens by establishing a due date for the tax or levy of Tangible Personal Property, as defined in the Code of King William County, Virginia Chapter 70 Article III, different than the due dates for the tax or levy of Real Property;

NOW, THEREFORE, BE IT ORDAINED AND ENACTED, that the Board of Supervisors of King William County, Virginia, does this 27th day of September, 2021, amend King William County Code 70-3 (a) to read as follows:

Sec. 70-3. - Penalties for delinquent payments of property taxes.

(a) Any person, business, firm, corporation or other taxpayer failing to pay any county property taxes for levies on or before June 25 and December 5 shall incur a penalty thereon of ten percent of the tax past due, which the treasurer shall add to the amount of tax or levy due from such taxpayer, and the treasurer shall, in addition, assess interest on any such delinquent taxes or levies remaining unpaid commencing on the day following such day as the taxes are due at the rate of ten percent per annum on the delinquent taxes or levies and penalties, such interest to commence on **the dates set forth in this section** ~~June 26 and on December 6~~ of the year in which the taxes or levies are due. **Provided, however, that**

*Proposed for Adoption by King William County Board of Supervisors
September 27, 2021 Regular Meeting*

23 penalties and interest shall accrue as provided herein if Tangible Personal Property taxes
24 are not paid on or before January 15 of the year following the year for which the tax was
25 assessed.

26 **DONE** this the 27th day of September, 2021.