

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3958 of the Code of Virginia, relating to payment of*
3 *administrative costs.*

4 [S 558]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-3958 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-3958. Payment of administrative costs, etc.

9 The governing body of any county, city or town may impose ~~on~~ *upon each person chargeable with*
10 *delinquent taxpayers taxes or other delinquent charges* fees to cover the administrative costs and
11 reasonable attorney's or collection agency's fees actually contracted for. The attorney's or collection
12 agency's fees shall not exceed twenty percent of the taxes or other charges so collected. The
13 administrative costs shall be in addition to all penalties and interest, and shall not exceed twenty dollars
14 for taxes *or other charges* collected subsequent to the filing of a warrant or other appropriate legal
15 document but prior to judgment, and twenty-five dollars for taxes *or other charges* collected subsequent
16 to judgment. If the collection activity is to collect on a nuisance abatement lien, the fee for
17 administrative costs shall be \$150 or twenty-five percent of the cost, whichever is less; however, in no
18 event shall the fee be less than twenty-five dollars.

19 No tax assessment or tax bill shall be deemed delinquent and subject to the collection procedures
20 prescribed herein during the pendency of any administrative appeal under § 58.1-3980, so long as the
21 appeal is filed within ninety days of the date of the assessment, and for thirty days after the date of the
22 final determination of the appeal, provided that nothing in this paragraph shall be construed to preclude
23 the assessment or refund, following the final determination of such appeal, of such interest as otherwise
24 may be provided by general law as to that portion of a tax bill which has remained unpaid or was
25 overpaid during the pendency of such appeal and is determined in such appeal to be properly due and
26 owing.

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