

VIRGINIA ACTS OF ASSEMBLY -- 2003 SESSION

CHAPTER 170

An Act to amend and reenact § 58.1-3958 of the Code of Virginia, relating to fees that may be charged by local governments for administrative costs incurred in collecting delinquent taxes and other delinquent charges.

[S 1227]

Approved March 16, 2003

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3958 of the Code of Virginia is amended and reenacted as follows:

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

The governing body of any county, city or town may impose, upon each person chargeable with delinquent taxes or other delinquent charges, fees to cover the administrative costs and reasonable attorney's or collection agency's fees actually contracted for. The attorney's or collection agency's fees shall not exceed ~~twenty~~ 20 percent of the taxes or other charges so collected. The administrative costs shall be in addition to all penalties and interest, and shall not exceed ~~twenty dollars~~ \$30 for taxes or other charges collected subsequent to ~~the filing of a warrant or other appropriate legal document but prior to judgment~~ 30 or more days after notice of delinquent taxes or charges pursuant to § 58.1-3919 but prior to the taking of any judgment with respect to such delinquent taxes or charges, and ~~twenty-five dollars~~ \$35 for taxes or other charges collected subsequent to judgment. If the collection activity is to collect on a nuisance abatement lien, the fee for administrative costs shall be \$150 or ~~twenty-five~~ 25 percent of the cost, whichever is less; however, in no event shall the fee be less than ~~twenty-five dollars~~ \$25.

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 ~~ninety~~ 90 days of the date of the assessment, and for ~~thirty~~ 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 ~~which~~ 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.

2. That the provisions of this act shall apply to delinquent taxes or other delinquent charges collected on or after July 1, 2003.