

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

5 [S 1227]

6 Approved

7 **Be it enacted by the General Assembly of Virginia:**8 **1. That § 58.1-3958 of the Code of Virginia is amended and reenacted as follows:**

9 § 58.1-3958. Payment of administrative costs, etc.

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

22 No tax assessment or tax bill shall be deemed delinquent and subject to the collection procedures
23 prescribed herein during the pendency of any administrative appeal under § 58.1-3980, so long as the
24 appeal is filed within ~~ninety~~ 90 days of the date of the assessment, and for ~~thirty~~ 30 days after the date
25 of the final determination of the appeal, provided that nothing in this paragraph shall be construed to
26 preclude the assessment or refund, following the final determination of such appeal, of such interest as
27 otherwise may be provided by general law as to that portion of a tax bill ~~which~~ that has remained
28 unpaid or was overpaid during the pendency of such appeal and is determined in such appeal to be
29 properly due and owing.

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

ENROLLED

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