

VIRGINIA ACTS OF ASSEMBLY -- 2011 SESSION

CHAPTER 383

An Act to amend and reenact § 58.1-3919.1 of the Code of Virginia, relating to collection of delinquent local taxes.

[H 1425]

Approved March 23, 2011

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3919.1 of the Code of Virginia is amended and reenacted as follows:

§ 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 of any local taxes ~~other than real estate~~ which remain delinquent for a period of ~~six~~ *three* months or more and for which the 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 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of the city or county or, if the treasurer has reason to believe the taxpayer's address as contained in such records is no longer current, at such other address, if any, as the treasurer may obtain from sources available to him pursuant to general law, including without limitation the Virginia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.