

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

4 [H 1425]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-3919.1 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-3919.1. Use of private collectors by treasurers for the collection of delinquent local taxes.

9 Notwithstanding the provisions of § 58.1-3934, the treasurer in any county, city, or town, with the
10 approval of the local governing body, may employ, upon such terms as may be agreed upon, the
11 services of private collection agents to assist with the collection of any local taxes ~~other than real estate~~
12 which remain delinquent for a period of ~~six~~ *three* months or more and for which the appropriate statute
13 of limitations has not yet run. Compensation for such services shall either be provided by the local
14 governing body directly to such collection agents or by means of an expense in the treasurer's budget or
15 shall be withheld by the agent from the amount collected. The treasurer shall be given credit for taxes
16 collected for any compensation rightfully withheld by such collection agents.

17 Prior to referring a delinquent account to a collection agent pursuant to this section, the treasurer
18 shall have provided written notification of such delinquency by first-class mail to the taxpayer at such
19 address as is contained in the tax records of the city or county or, if the treasurer has reason to believe
20 the taxpayer's address as contained in such records is no longer current, at such other address, if any, as
21 the treasurer may obtain from sources available to him pursuant to general law, including without
22 limitation the Virginia Employment Commission, the Department of Motor Vehicles, or the Department
23 of Taxation.

ENROLLED

HB1425ER