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HOUSE BILL NO. 1488

Offered January 11, 2017

Prefiled December 13, 2016

A BILL to amend and reenact § 58.1-3934 of the Code of Virginia, relating to collection of delinquent local taxes; period of delinquency.

Patron—Albo

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:**1. That § 58.1-3934 of the Code of Virginia is amended and reenacted as follows:****§ 58.1-3934. Collection of delinquent local taxes or other charges by sheriff or person employed for purpose.**

A. The governing body may appoint or hire, with the approval of the treasurer and upon such terms as may be agreed upon, one or more attorneys to collect any local taxes or other charges which may have been delinquent for ~~six~~ *three* months or more. Any attorney so appointed or hired shall be entitled to exercise, for the purpose of collecting the taxes or other charges referred to him, the powers conferred by law upon the treasurer, shall promptly report and pay over to the treasurer all collections made and, at the conclusion of his term of appointment or employment, shall provide the treasurer with a list of those taxes or other charges referred to the attorney for collection that remain unpaid.

B. In the alternative to the procedure set forth in subsection A, the governing body may place local taxes or other charges which have been delinquent for ~~six~~ *three* months or more in the hands of the sheriff of the county or city for collection, or employ a local delinquent tax collector to make such collections, upon such terms as may be agreed. Such sheriff or local delinquent tax collector shall be entitled to exercise for the purpose of collecting taxes or other charges referred to him the powers conferred by law upon the treasurer. The treasurer shall be entitled to credit for all delinquent taxes or other charges that are referred to the sheriff or such collector for collection.

All collections made by any such sheriff or delinquent tax collector shall be reported by him to such governing body, and the moneys so collected shall be paid over to the treasurer, who shall be held accountable therefor; such sheriff or delinquent tax collector shall, at the end of his term of employment, return to the governing body a list of such delinquent taxes or other charges so turned over to him as may then remain unpaid.

Such governing body shall then have power to employ other delinquent tax collectors to collect the taxes or other charges so returned unpaid, for such time and on such terms as may be agreed upon, such collectors to have the same powers as are hereinbefore conferred upon delinquent tax collectors, and be charged with similar duties, or to make such other disposition thereof as such governing body may deem proper.

Prior to referring a delinquent account to an attorney, sheriff, or other delinquent tax collector 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.

INTRODUCED

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