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HOUSE BILL NO. 340

Offered January 10, 2018

Prefiled January 4, 2018

A BILL to authorize Loudoun County to enter into agreements for the treasurer to collect and enforce real and personal property taxes on behalf of any town located in such county.

Patrons—LaRock and Gooditis

Referred to Committee on Counties, Cities and Towns

Be it enacted by the General Assembly of Virginia:

1. *§ 1. Notwithstanding any other provision of law, the Loudoun County Board of Supervisors may authorize the treasurer of Loudoun County to enter into an agreement with any town located partially or wholly within Loudoun County for the county treasurer to collect and enforce delinquent or non-delinquent real or personal property taxes owed to such town. The county treasurer collecting town taxes pursuant to an agreement made under this act shall account for and pay over to the town the amounts collected, as provided by law. Any such agreement shall establish the terms for such collection and enforcement, including payment of reasonable compensation by the town for the services of the county treasurer and the order in which the county treasurer will credit partial payments between taxes owed to the county and those owed to the town.*

INTRODUCED