

LD7737160

HOUSE BILL NO. 2229

Offered January 23, 1995

A BILL to amend and reenact §§ 58.1-3914, 58.1-3921 and 58.1-3924 of the Code of Virginia and to amend the Code of Virginia by adding a section numbered 58.1-3961, relating to the duties of treasurers.

Patron—Cooper

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That §§ 58.1-3914, 58.1-3921 and 58.1-3924 of the Code of Virginia are amended and reenacted and that the Code of Virginia is amended by adding a section numbered 58.1-3961 as follows:

§ 58.1-3914. Delivery of receipts to taxpayers when taxes collected.

The Department of Taxation shall prescribe the forms of tax tickets to be used by county and city treasurers and such treasurers shall follow the forms so prescribed. Each The treasurer shall deliver a receipt to each taxpayer who makes payment of taxes or levies due by cash or money order, and on request to each other taxpayer from whom he has collected taxes or levies, showing plainly the date of payment and the tax ticket description of each parcel for which payment was made. The treasurer may request that the taxpayer return a form to be marked as a receipt, and may, except in the year the real estate is transferred, charge a reasonable sum, not to exceed two dollars, to cover the cost of preparing any additional receipt. If any officer knowingly fails to deliver such a receipt at the time of collecting any tax, he shall be deemed guilty of a Class 4 misdemeanor. If such failure is for fraudulent purposes, he shall be guilty of a Class 1 misdemeanor.

§ 58.1-3921. Treasurer to make out lists of uncollectible taxes and delinquents.

The treasurer, after ascertaining which of the taxes and levies assessed in his county or city cannot be collected, shall, not later than August 1 in each year, make out lists as follows:

1. A list of real estate on the commissioner's land book improperly placed thereon or not ascertainable, with the amount of taxes charged thereon.

2. A list of other real estate which is delinquent for the nonpayment of the taxes thereon.

3. A list of such of the taxes assessed on tangible personal property, machinery and tools and merchants' capital, and other subjects of local taxation, other than real estate, as he is unable to collect.

4. A list of the uncollected taxes amounting to less than five dollars each for which no bills were sent under § 58.1-3912.

5. A list of uncollected balances of previously billed taxes amounting to less than five dollars each as to which the treasurer has determined that the costs of collecting such balances would exceed the amount recoverable, provided that the treasurer shall not include on such list any balance with respect to which he has reason to believe that the taxpayer has purposely paid less than the amount due and owing.

Notwithstanding any other provision of this title, no tax or levy which has been discharged as to all taxpayers liable upon it in a proceeding under the United States Bankruptcy Code (Title 11 of the United States Code) shall be considered delinquent on and after the date the order discharging such tax or levy becomes final and unappealable, and the treasurer shall not include any such discharged obligation in any list required to be prepared pursuant to this section. Any such discharged obligation shall be stricken from the books of the treasurer as of the date the order of discharge becomes final and unappealable, and the treasurer thereafter shall have no further duty to collect such tax or levy.

The governing body of any town may, by ordinance, adopt the procedures set forth in this section and § 58.1-3924. If such ordinance is adopted, the town treasurer shall submit such lists to the governing body as provided in § 58.1-3924.

§ 58.1-3924. Delinquent lists involving local taxes submitted to local governing bodies; publication of lists.

A copy of each of the ~~four~~ five lists mentioned in § 58.1-3921 shall be submitted by the treasurer to the governing body of his county, city or town. Such lists shall be submitted at the first meeting of the governing body held after the treasurer has completed the lists.

The treasurer may, or shall at the direction of the governing body, certify to the commissioner of the revenue a copy of the list of real estate on the commissioner's land book improperly placed thereon or not ascertainable. The commissioner of the revenue shall correct his land book accordingly. The treasurer shall be given credit for the entire amount of the taxes included in the list and may destroy the tax tickets made out by him for such taxes. The treasurer shall be given credit for all taxes shown on

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60 the list mentioned in ~~subdivision~~ subdivisions 4 and 5 of § 58.1-3921 and for obligations discharged in
61 bankruptcy as described in § 58.1-3921.

62 The governing body shall cause the lists mentioned in subdivisions 2 and 3 of § 58.1-3921, or such
63 parts thereof as deemed advisable, to be published once in a newspaper in the county, city or town, but
64 if there be no newspaper published in the county, city or town then in some newspaper having general
65 circulation therein or in handbills to be posted generally throughout the county, city or town, and at the
66 front door of the courthouse thereof for a period of thirty days.

67 The publication costs shall be charged to the delinquent taxpayers listed. The sum payable by each
68 delinquent taxpayer shall be determined by dividing the total publication costs incurred per thirty-day
69 period, by the number of delinquent taxpayers listed per thirty-day period.

70 § 58.1-3961. Assessment not invalid unless rights prejudiced by error.

71 No assessment of personal property shall be invalid because of any error, omission or irregularity by
72 the commissioner of the revenue or other assessing officer in charging such property in the personal
73 property or other tax book, unless it is shown by the person contesting any such assessment that such
74 error, omission or irregularity has operated to prejudice his rights.