

# VIRGINIA ACTS OF ASSEMBLY -- 1999 SESSION

## CHAPTER 389

*An Act to amend and reenact § 58.1-3958 of the Code of Virginia, relating to payment of local administrative costs.*

[H 2535]

Approved March 24, 1999

**Be it enacted by the General Assembly of Virginia:**

**1. That § 58.1-3958 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-3958. Payment of administrative costs, etc.

The governing body of any county, city or town may impose on delinquent taxpayers fees to cover the administrative costs and reasonable attorney's or collection agency's fees actually contracted for. The attorney's or collection agency's fees shall not exceed twenty percent of the taxes or other charges so collected. The administrative costs shall be in addition to all penalties and interest, and shall not exceed twenty dollars for taxes collected subsequent to the filing of a warrant or other appropriate legal document but prior to judgment, and twenty-five dollars for taxes collected subsequent to judgment. *If the collection activity is to collect on a nuisance abatement lien, the fee for administrative costs shall be \$150 or twenty-five percent of the cost, whichever is less; however, in no event shall the fee be less than twenty-five dollars.*

No tax assessment or tax bill shall be deemed delinquent and subject to the collection procedures prescribed herein during the pendency of any administrative appeal under § 58.1-3980, so long as the appeal is filed within ninety days of the date of the assessment, and for thirty days after the date of the final determination of the appeal, provided that nothing in this paragraph shall be construed to preclude the assessment or refund, following the final determination of such appeal, of such interest as otherwise may be provided by general law as to that portion of a tax bill which has remained unpaid or was overpaid during the pendency of such appeal and is determined in such appeal to be properly due and owing.