

# VIRGINIA ACTS OF ASSEMBLY -- 2004 SESSION

## CHAPTER 548

*An Act to amend the Code of Virginia by adding a section numbered 58.1-3916.02, relating to real estate taxes; alternative payment schedules.*

[H 928]

Approved April 12, 2004

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

**1. That the Code of Virginia is amended by adding a section numbered 58.1-3916.02 as follows:**

*§ 58.1-3916.02. Certain counties, cities and towns may provide billing alternatives.*

*Notwithstanding the provisions contained in §§ 58.1-3518, 58.1-3900, 58.1-3913, 58.1-3915, 58.1-3916, and 58.1-3918, the governing body of Prince William County may provide by ordinance for alternative due dates for the payment of real estate taxes for real estate owned and occupied as the sole dwelling of anyone at least 65 years of age or anyone found to be permanently or totally disabled as defined in § 58.1-3217. In addition, the governing body may limit the use of such alternative due dates to persons qualifying under Prince William County's real estate tax exemption, tax deferral, or combination program of exemptions and deferrals adopted under the authority of Article 2 (§ 58.1-3210 et seq.) of Chapter 32 of this title.*

*Such ordinance may provide for monthly, bimonthly, quarterly, or semiannual installments, and may further provide that late payment penalties and interest shall accrue if each installment is not timely made. Should Prince William County adopt monthly, bimonthly, or quarterly due dates, said due dates may extend into the subsequent tax year, but shall not exceed more than 180 days from the first day of the subsequent tax year.*