

BOARD OF SUPERVISORS
COUNTY OF YORK
YORKTOWN, VIRGINIA

Ordinance

At a regular meeting of the York County Board of Supervisors held in York Hall, Yorktown, Virginia, on the ____ day of _____, 2020:

Present

Vote

W. Chad Green, Chairman
Walter C. Zaremba, Vice Chairman
Sheila S. Noll
Thomas G. Shepperd, Jr.

On motion of _____, which carried ____, the following ordinance was adopted:

AN ORDINANCE AMENDING COUNTY CODE SECTIONS 2-2, 18.1-79, 18.1-81, 19-75, 21-3, 22-112, AND 22-114, REDUCING PENALTIES AND INTEREST ON CERTAIN DELINQUENT TAX PAYMENTS IF PAID ON OR BEFORE JUNE 30, 2021, AND WAIVING FEES FOR CERTAIN ELECTRONIC CHECKS RETURNED FOR NO ACCOUNT/UNABLE TO LOCATE OR INVALID ACCOUNT NUMBER PROVIDED THAT FULL PAYMENT IS MADE WITHIN 30 DAYS AFTER NOTIFICATION BY THE COUNTY TREASURER ON OR BEFORE JUNE 30, 2021, AND WAIVING CREDIT CARD FEES FOR TAXES AND UTILITY FEES PAID TO THE COUNTY THROUGH JUNE 30, 2021.

BE IT ORDAINED by the York County Board of Supervisors this ____ day of _____, 2020, that County Code sections 2-2, 18.1-79, 18.1-81, 19-75, 21-3, 22-112, and 22-114 be hereby amended as follows:

Sec. 2-2. Fee for passing bad check to county.

Any person who utters, publishes or passes any check or draft, for payment of taxes or any other sums due the county, which is subsequently returned for insufficient funds or because there is no account or the account has been closed, shall pay to the county a fee of thirty-five dollars (\$35.00), in addition to the amount of such check or draft, provided however that the fee shall be waived for any electronic check (commonly known as an e-check) for payment of taxes or any other sums due the county, which is subsequently returned because there is no account or because of an invalid account number provided

that full payment is thereafter made in full within 30 days after notification by the county treasurer on or before June 30, 2021.

* * *

Sec. 18.1-79. When bills to be paid; overdue accounts.

- (a) Sewer service charges shall be due upon receipt of the statement rendered by the county and shall be considered delinquent 30 days following the billing date. A late charge of ~~10%~~ 2% of the amount due shall be added to all service charges when they are first considered delinquent if the amount is paid on or before June 30, 2021, and 10% of the amount due ~~or \$10, whichever is greater, shall be added to all service charges when they are first considered delinquent if paid thereafter.~~ Interest at the rate of ~~10%~~ 2% per annum shall be charged on the aggregate of the payment and penalty due beginning with the date the penalty is applied on amounts paid on or before June 30, 2021, and 10% on delinquent amounts paid thereafter. If any bill shall not be paid within 45 days of the billing date, the water supply to the premises shall be discontinued as provided for in § 18.1-82 of this chapter.
- (b) In lieu of discontinuing water service as provided for in paragraph (a) of this section, the county administrator may enter into agreements by which the owners of the premises for which bills for service are unpaid may be allowed to pay the amount owed including the penalty and interest owed in installment payments, such agreements to contain such other reasonable terms and conditions as may be necessary to ensure payment, and to be approved as to form by the county attorney. Such agreements shall provide that late payment of any installment payment or a failure to pay current amounts due shall result in immediate discontinuance of the water supply to the premises.
- (c) Any unpaid sewer connection fee or any installment thereof, or any unpaid service charge, together with any penalty and interest, shall become a lien superior to the interest of any owner, lessee, or tenant, and next in succession to county taxes on the real estate benefited by any such facilities. Such lien may be discharged by payment to the county of the total amount of such lien, together with penalty and interest accrued thereon to the date of payment. If any such charges remain unpaid for a period of sixty (60) days from the billing date, the county administrator shall certify such charges as being unpaid to the clerk of the circuit court who shall docket the same in the appropriate lien books of the circuit court.

* * *

Sec. 18.1-81. Charge to be assessed for checks returned from bank for insufficient funds or other reasons.

When a check received in payment of service charges, or in payment of deposits, connection fees, or other fees is returned by the bank for insufficient funds or any other reason, a service charge of thirty-five dollars (\$35.00) shall be made for each returned check, provided however that the fee shall be waived for any electronic check (commonly known as an e-check) for payment of taxes or any other sums due the county, which is subsequently returned because there is no account, or because of an invalid account number provided that full payment is thereafter made in full within 30 days after notification by the county treasurer on or before June 30, 2021. This charge is to defray the administrative costs to the county of handling and processing returned checks.

* * *

Sec. 19-75. When bills to be paid; overdue accounts.

The fees and charges established in this article shall be due upon receipt of the statement rendered by the county and shall be considered delinquent thirty (30) days following the billing date. A late charge of two percent (2%) of the amount due shall be added to all service charges when they are first considered delinquent if the amount is paid on or before June 30, 2021, and ten percent (10%) of the amount due if paid thereafter. Interest at the rate of two percent (2%) per annum shall be charged on the aggregate of the payment and penalty due beginning with the date the penalty is applied on amounts paid on or before June 30, 2021, and ten percent (10%) on delinquent amounts paid thereafter. ~~ten percent (10%) of the amount due or ten dollars (\$10.00), whichever is greater, shall be added to all service charges when they are first considered delinquent. Interest at the rate of ten percent (10%) per annum shall be charged on the aggregate of the payment and penalty due beginning with the date the penalty is applied.~~ If any bill shall not be paid within thirty (30) days of the billing date, the account may be forwarded to the treasurer for collection, and county collection services to the property shall cease.

* * *

Sec. 21-3. Penalty and interest for failure to pay taxes by due date.

Any person failing to pay any county real estate tax or tangible personal property tax or business machinery and tools tax or levy on or before either of its two (2) installment due dates, or failing to pay any other county levy on or before its due date, or if the due date is a Saturday, Sunday or legal holiday, then by the first day thereafter which is not a Saturday, a Sunday or a legal holiday, shall incur a penalty thereon in accordance with the following schedule:

- (a) For any 2020 year tax payment due in 2020, 2% of the tax due if paid no later than June 30, 2021, and in accordance with (d) below if paid thereafter. For

payments due in made for earlier or subsequent tax years, then in accordance with (b), (c), or (d) below.

- (a) ~~(b)~~ for any first half year installment due on June 25, 2% of the tax due if paid no later than July 20
- ~~(eb)~~(c) in all other cases, 2% of the tax due if paid no later than the end of the month in which the tax is due
- (c)~~(d)~~ if paid later than the times specified in (a) and (b) above, as applicable, then as follows:

Amount of Tax Due	Penalty Equals
\$100.00 or more	10% of tax due
\$10.00 to \$99.00	\$10.00
Less than \$10.00	Amount of tax due

Such penalty shall be added to the amount of the taxes or levies due from such taxpayer, and, when collected by the treasurer, shall be accounted for in his settlements. In addition thereto, interest on the total amount due, at the rate of two percent (2%) per year ~~ten percent (10%) per year~~ for payments made on or after May 1, 2020 and on or prior to June 30, 2021, and at a rate of (10%) per year on or after July 1, 2021 is hereby imposed and shall commence on the first day following the day such taxes or levies are due.

* * *

Section 22-112. When bills to be paid; overdue accounts.

- (a) Water service charges shall be due upon receipt of the statement rendered by the county and shall be considered delinquent thirty (30) days following the billing date. A late charge of two percent (2%) of the amount due shall be added to all service charges when they are first considered delinquent if the amount is paid on or before June 30, 2021, and ten percent (10%) of the amount due if paid thereafter. Interest at the rate of two percent (2%) per annum shall be charged on the aggregate of the payment and penalty due beginning with the date the penalty is applied on amounts paid on or before June 30, 2021, and ten percent (10%) on delinquent amounts paid thereafter. ~~ten (10) percent of the amount due or ten~~

dollars (\$10.00), whichever is greater, shall be added to all service charges when they are first considered delinquent. Interest at the rate of ten (10) percent per annum shall be charged on the aggregate of the payment and penalty due beginning with the date the penalty is applied. If any bills shall not be paid within forty-five (45) days of the billing date, the water supply to the premises shall be discontinued as provided for in section 22-115 of this chapter.

- (b) In lieu of discontinuing water service as provided for in paragraph (a) of this section, the county administrator may enter into agreements by which the owners of the premises for which bills for service are unpaid may be allowed to pay the amount owed including the penalty and interest owed in installment payments, such agreements to contain such other reasonable terms and conditions as may be necessary to ensure payment, and to be approved as to form by the county attorney. Such agreements shall provide that late payment of any installment payment or a failure to pay current amounts due shall result in immediate discontinuance of the water supply to the premises.
- (c) Any unpaid water connection fee or any installment thereof, or any unpaid service charge, together with any penalty and interest, shall become a lien superior to the interest of any owner, lessee, or tenant, and next in succession to county taxes on the real estate benefitted by any such facilities. Such lien may be discharged by payment to the county of the total amount of such lien, together with penalty and interest accrued thereon to the date of payment. If any such charges remain unpaid for a period of sixty (60) days from the billing date, the county administrator shall certify such charges as being unpaid to the Clerk of the circuit court, who shall docket the same in the appropriate lien books of the circuit court.

* * *

Section 22-114. Charge to be assessed for checks returned from bank for insufficient funds or other reasons.

When a check received in payment of service charges or in payment of deposits, connection fees, or other fees is returned by the bank for insufficient funds or any other reason, a service charge of ~~ten~~ thirty-five dollars (~~\$10.00~~ \$35.00) shall be made for each returned check, provided however that the fee shall be waived for any electronic check (commonly known as an e-check) for payment of taxes or any other sums due the county, which is subsequently returned because there is no account or because of an invalid account number provided that full payment is thereafter made in full within 30 days after notification by the county treasurer on or before June 30, 2021. This charge is to defray the administrative costs to the county of handling and processing returned checks.

BE IT STILL FURTHER ORDAINED that any other provision of the York County Code, or administrative directive or regulation of the Treasurer notwithstanding,

all credit card fees charged for the payment of County taxes or utility fees are waived for payments made on or after May 1, 2020, and on or before June 30, 2021. Any such fees shall be accounted as administrative costs and not as a reduction in the amount of taxes or fees owed.

BE IT FURTHER ORDAINED the ordinance is effective retroactively to September 30, 2020.