



MOTION: FINN

**March 24, 2026
Regular Meeting
Ordinance No. 26-01**

SECOND: HOLMES

RE: Amending City Code § 2-194 to Align with Changes Previously Made to City Code §§ 70-93 and 70-131 by Ordinance 23-04 Revising the Real Estate and Personal Property Tax Due Dates

ACTION: APPROVED: Ayes: 7; Nays: 0

FIRST READ: March 10, 2026 SECOND READ: March 24, 2026

Sec. I. Introduction.

On March 28, 2023, by Ordinance No. 23-04, *Changing the Real Estate and Personal Property Tax Due Dates*, the City Council enacted amendments to City Code §§ 70-93 and 70-131, revising the due dates of real estate and personal property taxes.

However, the corresponding dates as identified in City Code § 2-194 were inadvertently not updated at that time. Accordingly, City Code § 2-194 must be revised to align with City Code §§ 70-93 and 70-131 and with the City's current tax practices.

Sec. II. City Code Amendment

Therefore, it is hereby enacted that City Code § 2-194 be amended to delete the language stricken through below and add the underlined language:

§ 2-194. Due date and delinquency date for levies.

A. On October 1 in every year, the levies assessed on the books of the Commissioner of the Revenue shall become due. The City Treasurer shall collect the annual levy on real estate, which is due and payable in two equal installments each for one-half of the total levy. The ~~first~~ installments shall be due and payable on or before and shall be delinquent after the dates specified by City Code § 70-93, unless such dates are extended by separately enacted resolution. ~~and the second installment shall be due and payable on or before and shall be delinquent after May 15.~~ Any payment tendered for the tax on a parcel of real estate shall be applied to the oldest unpaid bill on hand for that parcel of real estate.

B. The City Treasurer shall collect the annual levy on personal property, which is due and payable in two equal installments each for one-half of the total levy. The ~~first~~ installments shall be due and payable on or before and shall be delinquent after the dates specified by City Code § 70-131, unless such dates are extended by separately enacted resolution. ~~May 15, and the second installment shall be due and payable on or before and shall be delinquent after November 15.~~

Sec. III. Effective date.

This ordinance shall be effective immediately.

Votes:

Ayes: Devine, Finn, Frye, Gerlach, Graham, Holmes, Mackintosh

Nays: None

Absent from Vote: None

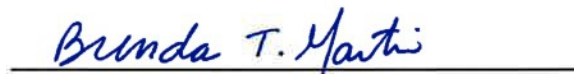
Absent from Meeting: None

Approved as to form:


Kelly J. Lackey, City Attorney

Clerk's Certificate

I certify that I am the Clerk of Council of the City of Fredericksburg, Virginia, and that the foregoing is a true copy of Ordinance No. 26-01 adopted at a meeting of the City Council held March 24, 2026 at which a quorum was present and voted.


Brenda T. Martin
Clerk of Council