

MOTION: FINN

SECOND: HOLMES



**March 24, 2026
Regular Meeting
Ordinance No. 26-02**

RE: Amending City Code § 2-221 to Align with State Code Requirements for Dates for Delivery of Land Books and Personal Property Books to the City Treasurer

ACTION: APPROVED: Ayes: 7; Nays: 0

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

Sec. I. Introduction.

City Code § 2-221(F)-(G) provide that the commissioner must deliver copies of the personal property book and the land book to the city treasurer "on or before March 15 of each year[.]" Yet, Code of Virginia § 58.1-3110 and § 58.1-3118 (which also permit electronic transmittal) specify the later of September 1 or 90 days from the date the applicable tax has been determined. Accordingly, City Code § 2-221 must be revised to align with the Virginia Code and with the current practices of the Commissioner's office.

Sec. II. City Code Amendment

Therefore, it is hereby enacted that City Code § 2-221 be amended to delete the language stricken through below and add the underlined language:

§ 2-221. Duties Generally

[...]

F. The copies of the land book, sworn to as set forth in Subsection E of this section, shall be delivered by the commissioner, to the treasurer, on or before March 15 of each year, the date provided in the Code of Virginia, § 58.1-3310, as may be amended. ~~to the treasurer, who shall keep a copy of each book in his office.~~

G. The copies of the book of personal property, sworn to as set forth in Subsection E of this section, shall be delivered by the commissioner, on or before March 15 of each year, the date provided in the Code of Virginia, § 58.1-3118, as may be amended. ~~to the treasurer, who shall keep a copy of each book in his office.~~

Sec. III. Effective date.

This ordinance shall be effective immediately.

Votes:

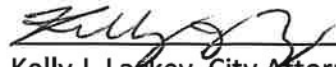
Ayes: Devine, Finn, Frye, Gerlach, Graham, Holmes, Mackintosh

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 Clerk of Council of the City of Fredericksburg, Virginia, and that the foregoing is a true copy of Ordinance No. 26-02 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