

ORDINANCE NO. 2022-03

**ELIMINATE PENALTIES & INTEREST
FOR TAXES PAID BY JUNE 15**

ORDINANCE NO. 2022-03 AMENDS THE MINERAL TOWN CODE TO CHANGE THE DUE DATE FOR PERSONAL PROPERTY AND REAL ESTATE TAXES FROM MARCH 15, 2022 TO JUNE 15, 2022 AND SHALL APPLY RETROACTIVELY SO AS TO ELIMINATE LATE FEES, INTEREST AND PENALTIES FOR TAXES PAID ON OR BEFORE JUNE 15, 2022. IN 2023 AND THEREAFTER THE DUE DATE FOR PERSONAL PROPERTY AND REAL ESTATE TAXES SHALL BE FEBRUARY 15. ORDINANCE NO.2022-03 IS CONSIDERED PURSUANT TO THE GRANT OF AUTHORITY CONTAINED IN VA. CODE §§ 58.1-3913, 58.1-3900, AND 58.1-3916.

BE IT ORDAINED by the Mineral Town Council, that the Mineral Town Code, Chapter 389 "Taxation," Article I "General Provisions," Sec. 389-5 "When taxes due and payable; penalty" shall be amended to read, as follows:

"§ 389-5 When taxes due and payable; penalty.

Personal property and real estate taxes shall be due and payable on June 15, 2022. Beginning in the year 2023 and thereafter, personal property and real estate taxes shall be due on the 15th day of February. Any personal property or real estate taxes not paid by the due date shall incur penalty and interest in the maximum amount permitted by the laws of the Commonwealth of Virginia."

BE IT FURTHER ORDAINED by the Mineral Town Council, that the Mineral Town Code, Chapter 389 "Taxation," Article III "Special Provisions for Personal Property Tax" Sec. 389-12.1 "Due Date Personal Property" shall be amended to read, as follows:

"§ 389-12.1 Due Date Personal Property

In the year 2022, personal property taxes shall be due and payable on June 15, 2022; thereafter personal property taxes shall be due on February 15th."

This Ordinance shall take effect retroactive to January 1, 2022.

ATTEST:



Interim Town Manager