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## Chapter 132 Taxation

### Article XV Due dates for real estate and personal property taxes

#### **132-81. When treasurer to receive taxes and levies without penalty; when payable; how payments credited.**

- (a) The treasurer shall commence to receive the taxes and local levies as soon as they receive copies of the commissioner's book and continue to receive the taxes and local levies without penalty up to and including the applicable tax collection date, as set forth in this section.
- (b) All taxes or levies on tangible personal property, real property, merchants capital, machinery and tools taxes, and any penalties thereon shall be due and payable during the year for which the same are assessed and shall be paid to the treasurer of the county on or before November 5 of each year.

State law reference(s)—Similar provisions, Code of Virginia, § 58.1-3913.

#### **132-82. Penalty for failure to pay taxes on time.**

Any person failing to pay any county tax levies on or before the tax collection date for the applicable tax period shall incur a penalty thereon of ten percent of the tax past due on such property; however, the penalty shall in no case exceed the amount of the tax due, which, when collected by the treasurer, shall be accounted for in his settlements. Any such penalty when so assessed shall become a part of the tax. No penalty shall be imposed for failure to pay any tax if such failure was not in any way the fault of the taxpayer, in the judgment of the treasurer of the county.

State law reference(s)—Similar provisions, Code of Virginia, § 58.1-3916.

#### **132-83. Interest on taxes not paid by following day.**

Interest at a rate of ten percent per annum commencing the first day following the day such taxes are due shall be due and collected upon the principal and penalties of all such taxes and levies then remaining unpaid, which penalty and interest shall be collected and accounted for by the treasurer, along with the principal sum thereof. No interest shall be imposed for the failure to pay any tax if such failure was not in any way the fault of the taxpayer in the judgment of the treasurer of the county.

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## Chapter 92 Motor Vehicles

### Article I License Tax

#### **92-2. Annual vehicle license tax imposed**

92-2C The required license tax hereunder shall be paid on or before ~~December~~November 5 of each year.