

ATTACHMENT I

AN ORDINANCE TO AMEND CHAPTER 27 (MISCELLANEOUS ORDINANCES) OF THE ARLINGTON COUNTY CODE RELATING TO THE INTEREST RATE CHARGED ON DELINQUENT TAXES

BE IT ORDAINED By the County Board of Arlington, Virginia, that Chapter 27, Section 27-3 of the Arlington County Code is amended, reenacted and recodified to read in pertinent part as follows:

§ 27-3. Refund of local levies and interest on delinquent taxes and refunds of erroneously assessed taxes.

Except as otherwise provided, interest shall be charged on all past due taxes. Beginning on October 24, 2009, interest shall accrue on all past due County taxes at a rate of ten (10) percent per annum.

Interest on any tax that is past due shall begin to accrue on the day after the tax is due, and such interest shall continue to accrue until the date on which payment is made.

Any person who assessed by the commissioner of the revenue with local taxes aggrieved by any such assessment which has previously been paid to the Treasurer of Arlington County may apply to the commissioner of the revenue for a correction of such assessment. is aggrieved by an assessment of the Commissioner of the Revenue or Director of Real Estate Assessment may apply to the assessing officer for correction of such assessment.

If the commissioner of the revenue is satisfied that he has erroneously assessed such tax, he shall certify to the treasurer the amount erroneously assessed. Should the assessing officer determine that such tax was erroneously assessed, the assessing officer shall certify to the Treasurer the amount erroneously assessed and the Treasurer shall refund the amount erroneously paid together with any penalties and interest paid thereon. No refund shall be made, in any case, if the application for correction of an assessment is made after the last day of the tax year for which such taxes were assessed plus the number of years allowed by Virginia the Code of Virginia for application to the Circuit Court for correction of erroneous assessments.

The authority of this section shall also be vested in the director of the real estate assessments and the treasurer as to those taxes assessed upon real estate. No refund shall be made in any case when application therefor was made more than the number of years after the last day of the tax year for which such taxes were assessed, allowed by state law for application to the circuit court for correction of erroneous assessments.

~~Except as otherwise provided, interest shall be charged on any tax payment that is past due. Beginning on or after July 1, 2009, interest shall accrue as follows:~~

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- ~~-(1) Interest on past due payments of real property taxes shall accrue at the rate of ten (10) percent per annum;~~
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- ~~-(2) Interest on past due payments of personal property taxes on vehicles under section 27-11.1. shall accrue at the rate of ten (10) per annum;~~
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- ~~-(3) Interest on past due payments of all other personal property taxes shall accrue at the rate of ten (10) percent per annum;~~
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- ~~-(4) Interest on past due payments of license taxes shall accrue at the rate of ten (10) percent per annum;~~
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- ~~-(5) Interest on past due payments of all other county taxes shall accrue at the rate of ten (10) percent per annum.~~

~~Interest on any tax payment that is past due shall begin to accrue on the day after the tax is due, and such interest shall continue to accrue until the date on which payment is made, and such interest shall be calculated bimonthly or on a daily basis at the Treasurer's discretion.~~

~~Any tax payment that is delinquent and past due prior to June 30, 2009, shall also accrue interest until paid. The interest to be charged on any such delinquent tax payment shall be at the rate specified by the Arlington County Code at the time the tax was due and unpaid, and the interest on any such delinquent tax payment shall accrue at that specified rate beginning from the date on which the tax was due and extending until the date on which the tax was paid or June 30, 2009. Refunds of erroneously assessed taxes prior to July 1, 2009, together with any penalty and interest paid thereon, shall be repaid to the person who paid to the County the erroneously assessed tax with interest at the rate specified by the Arlington County Code at the time the tax was due and unpaid.~~

~~Except as otherwise provided, beginning on and after July 1, 2009 refunds of erroneously assessed taxes, together with any penalty and interest paid thereon, shall be repaid to the person who paid to the county the erroneously assessed tax with interest at the applicable rate specified above. Interest payable on any such refund of taxes erroneously assessed an erroneously assessed tax shall begin to accrue on the later of (i) July 1, 2009, (ii) the date on which the tax being refunded was required to be paid, ~~or~~ and ~~(iii)~~ (ii) the date on which the tax being refunded was paid. Refunds of personal property vehicular taxes made assessed in accordance with the Code of Virginia § 58.1-3516 shall be made without interest, as any such overpayment of taxes did not result from erroneously assessed taxes. Pursuant to Virginia Code § 58.1-3916, no interest shall be paid on any refund in the amount of ten (10) dollars or less.~~