



ARLINGTON COUNTY, VIRGINIA

**County Board Agenda Item
Meeting of September 26, 2009**

DATE: August 31, 2009

SUBJECT: Presentation of Delinquent Tax Accounts

C. M. RECOMMENDATION:

Adopt the attached resolution concerning the annual presentation of lists of delinquent taxes by the Treasurer.

ISSUE: This submission is a state code requirement and no issues have been identified.

SUMMARY: This is a request to allow the Treasurer to present annual submission of Delinquent Tax Accounts.

BACKGROUND: The Treasurer annually submits lists of delinquent and uncollected taxes pursuant to Code of Virginia §58.1-3921 and 58.1-3924. This annual submission includes the correction of the real estate tax rolls for changes in taxes due (technically labeled "improper assessments," but which actually consist of properties exempted from real estate taxes by virtue of the purchase of the property by the County or the status of the property owners, e.g., churches). The Code of Virginia also provides that:

1. The Treasurer be authorized to certify to the Director of Real Estate Assessments the list of improper assessments pursuant to §58.1-3921 and that the Treasurer be given credit for the tax amount included in such list (§58.1-3924); and
2. After the presentation of the list of delinquent accounts, the County Board is to make a determination as to whether to publish the lists, or such parts thereof as deemed advisable by the Treasurer, described in subdivisions 2 and 3 of §58.1-3921 (§58.1-3924); and
3. The Treasurer is to be given credit for the tax amounts included in the lists prepared pursuant to subdivisions 4 and 5 of §58.1-3921 (§58.1-3924);

County Manager: _____

County Attorney: _____

Staff: Barbara Wiley, Department of Management and Finance

4. The Treasurer may be required to continue to collect unpaid taxes on subjects other than real estate which are legally collectible (§58.1-3933).

DISCUSSION: It is recommended that: (1) the County Board authorize the Treasurer to certify to the Director of Real Estate Assessments the list of improper assessments for the Treasurer to be credited with the amounts listed thereon, (2) the County Board directs that the parts of the lists of delinquent accounts mentioned in subdivisions 2 and 3 of §58.1-3921 deemed advisable by the Treasurer be published as provided for in §58.1-3924, that is real estate and personal property accounts having a balance due of \$1,000.00 or more be published as provided for in §58.1-3924, and (3) that the Treasurer be required to continue collection of delinquent taxes on subjects other than real estate which are legally collectible under §58.1-3933.

The Treasurer has compiled lists of delinquent County taxes as described above and summarizes this information in the attached letter. As required by law, the lists are now available for inspection in the County Board Office. It should be noted that the compiled lists include all outstanding delinquencies for all type of taxes rather than just those taxes, which have become delinquent in the last year or which are required to be reported. Also, while delinquent taxes as of June 30, 2009 collected up to August 14, 2009 are credited to FY 2009, it appears that the level of outstanding delinquent property taxes in comparison to the outstanding levy will again be very low which reflects the healthy state of the Arlington economy, coupled with the Treasurer's very effective and innovative tax delinquency collection programs.

FISCAL IMPACT: Uncollectable delinquent taxes are already accounted for in the Adopted FY2010 Budget, and therefore should not have a material fiscal impact.

RESOLUTION CONCERNING ANNUAL LISTS OF DELINQUENT TAXES
SUBMITTED BY THE TREASURER

Be it resolved by the County Board of Arlington, Virginia that:

1. Pursuant to Code of Virginia §58.1-3924, the Treasurer is directed to certify to the Director of Real Estate Assessments the **2009** list of real estate on the Arlington Land Book improperly placed thereon or not ascertainable;
2. Pursuant to Code of Virginia §58.1-3924, the Treasurer is directed to publish those real estate and personal property accounts he deems advisable, that is those accounts which equal or exceed \$1,000.00 from the lists mentioned in subdivisions 2 and 3 of Virginia Code §58.1-3921 in **2009**; and
3. Pursuant to Code of Virginia §58.1-3924, the Treasurer is given credit for the tax amounts included in the lists mentioned in subdivisions 4 and 5 of Code of Virginia §58.1-3921 in **2009**; and
4. Pursuant to Code of Virginia Code §58.1-3933, the Treasurer is directed to continue to collect delinquent taxes on subjects other than real estate until the expiration of the appropriate statute of limitations (§58.1-3940).