

AN ORDINANCE PERTAINING TO REAL ESTATE TAXATION  
INCLUDING TIME OF PAYMENT, PENALTY FOR  
DELINQUENT TAXES, INTEREST, TIME OF ENFORCEMENT, AND  
DUTY OF ASSESSMENTS AND COLLECTION OFFICIALS

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF MIDDLESEX COUNTY, VIRGINIA, THAT THE FOLLOWING ORDINANCE IS HEREBY ADOPTED:

REAL ESTATE TAXATION

Section 1. Time of Payment.

Annual real estate taxes assessed within the County shall be paid in semi-annual installments, one installment being due and payable on or before June 5 of the taxable year and the second or remaining installment shall be due and payable on or before December 5 of the taxable year.

Section 2. Penalty for Delinquent Taxes.

A penalty in the amount of ten (10) percent of any tax past due or for failure to pay the tax due on each of the two (2) installment dates shall be assessed and collected by the Treasurer of the County on each of the installment dates on the day after such taxes shall be due and payable; and such penalty, when so assessed shall become a part of the tax.

Section 3. Interest.

Interest at the rate of ten (10) percent per annum from the first day of the month following the installment dates on which such taxes are due and payable shall accrue and be collected upon the principal and penalties of such taxes remaining unpaid. The penalties and interest shall be collected and accounted for by the officers charged with the duty of collecting such taxes, along with the principal sum thereof.

Section 4. Time of Enforcement.

The payment and collection of such real estate taxes on a semiannual basis, including penalties and interest which may be due thereon, shall be effective for the taxable year beginning January 1, 1997, and all years thereafter.

Section 5. Duty of assessment and collection officials.

Nothing contained in this division shall relieve the assessment and collection officials of said County from otherwise complying with all the provisions of Title 58.1 of the Code of Virginia of 1950, as amended.

The effective date of this ordinance shall be February 18, 1997.

Voting For: Fred Crittenden, Kenneth Williams, Lenora Weber, Frank Jessie

Voting Opposed: none

Absent: John D. Miller, Jr.

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**CERTIFICATION**

I, Charles M. Culley, Jr., Clerk of the Board of Supervisors of the County of Middlesex, Virginia, certify that the foregoing is a true and correct copy of a resolution passed at a lawfully organized meeting of the Board of Supervisors of Middlesex County held at Saluda, Virginia, at 7:30 P.M., on February 18, 1997.

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Charles M. Culley, Jr., Clerk