

## **ORDINANCE IMPOSING A PENALTY FOR FAILURE TO FILE TANGIBLE PERSONAL PROPERTY, MACHINERY AND TOOLS AND MOBILE HOMES**

The Middlesex County Board of Supervisors hereby ordains the imposition of a penalty for failure to file tangible personal property, machinery and tools and mobile homes by the May 1 deadline in any year. This penalty is at a rate of \$10.00 on each personal property form not filed.

### **Article 1 Requirement to file returns**

Any person having taxable personal property, machinery and tools or mobile homes, located in the County of Middlesex on January 1 of any year, shall file a return thereof with the Middlesex County Commissioner of the Revenue, in accordance with the Code of Virginia (1950), 58.1-3518, as amended. Such returns shall be filed by May 1 of each year.

### **Article 2 Notice to taxpayers**

The commissioner of the revenue shall ensure that the forms used to file a return of tangible personal property, machinery and tools or mobile homes contains a statement notifying the taxpayer that failure to file the return by May 1 of each year will result in a penalty being imposed for the failure to do so.

### **Article 3 Penalty for failure to file by May 1**

A penalty shall be assessed for any tangible personal property, machinery and tools or mobile homes return filed after the May 1 deadline of any year. The penalty shall be \$10.00 for each personal property form not filed. Any such penalty when so assessed shall become part of the tax.

### **Article 4 Exceptions to the assessment of a penalty**

Penalty for failure to file a return shall not be imposed if such failure was not the fault of the taxpayer. The responsibility to make the determination of fault shall be delegated to the commissioner of the revenue.

### **Article 5 Extension of time for filing**

The county board of supervisors may provide for a reasonable extension of time, not to exceed 90 days, for filing returns on tangible personal property, machinery and tools and mobile homes whenever good cause exists. A record of every such extension shall be maintained. If any taxpayer, who has been granted an extension of time for filing his return, fails to file the return within the extended time, his case shall be treated the same as if no extension had been granted.

## Article 6 Effective date

The effective date of this ordinance is January 1, 2006.

**Authority:** Code of Virginia, 1950, 58.1-3916

Voting as follows:

Aye: Fred S. Crittenden  
Kenneth W. Williams  
John D. Miller, Jr.  
Wayne H. Jessie, Sr.

Nay: None

### CERTIFICATION

I, Charles M. Culley, Jr., Clerk of the Board of Supervisors of the County of Middlesex, Virginia, certify under my hand and seal of Middlesex County, Virginia, that the foregoing is a true and correct copy of an ordinance passed at a lawfully organized meeting of the Board of Supervisors of Middlesex County held at Saluda, Virginia, at 7:30 P.M., on December 20, 2005.

---

Charles M. Culley, Jr.  
County Administrator