

EMERGENCY ORDINANCE NO. 20-E(3)

AN EMERGENCY ORDINANCE TO ESTABLISH DUE DATES FOR FILING CERTAIN TAX RETURNS AND PAYING CERTAIN LOCAL TAXES DURING THE COVID-19 DISASTER

WHEREAS, on this same date the Board of Supervisors considered an ordinance entitled “An Ordinance to Ensure the Continuity of Government During the COVID-19 Disaster” (the “Continuity of Government Ordinance”); and

WHEREAS, many, if not all, of the reasons supporting the Continuity of Government Ordinance give cause for this Ordinance.

NOW, THEREFORE, BE IT ORDAINED by the Board of Supervisors of the County of Albemarle, Virginia, that:

Sec. 1. Purpose

The purpose of this ordinance is to set the due dates and deadlines for filing certain local tax returns and paying certain local taxes.

Sec. 2. Authority

This ordinance is authorized by Virginia Code § 58.1-3916, which enables the Board of Supervisors to establish due dates for the payment of local taxes, including deadlines for filing returns related to the payment of local taxes. This ordinance is adopted as an emergency ordinance pursuant to Virginia Code § 15.2-1427(F).

Sec. 3. Due Dates and Deadlines

This section establishes the deadlines for filing certain local tax returns and due dates for paying certain local taxes.

- A. Return date for business tangible personal property and machinery and tools taxes. For 2020, the deadline to file the return for all items of tangible personal property and machinery and tools pursuant to County Code § 15-801 is June 1, 2020, rather than May 1, 2020 as set out in Virginia Code § 58.1-3518. For 2021 and all following years, the deadline to file returns is as set out in Virginia Code § 58.1-3518 or its replacement.
- B. Payment date for first installment of real estate, tangible personal property, machinery and tools, and mobile homes taxes. Notwithstanding County Code § 15-101(A), the first installment of taxes for real estate, tangible personal property, machinery and tools, and mobile homes for 2020 is due and payable on June 30, 2020, rather than June 5, 2020. Otherwise, County Code § 15-101(A) remains in full force and effect. This subsection does not affect the due date for the first installment of taxes for public service corporations.
- C. Payment date for business license taxes. Notwithstanding County Code § 8-201(B), business license taxes for 2020 are due and payable on June 30, 2020, rather than June 15, 2020. Otherwise, County Code § 8-201(B) remains in full force and effect.
- D. Payment date for transient occupancy and food and beverage taxes. Notwithstanding County Code §§ 15-902(F) and 15-1002(F), the taxes collected under County Code §§ 15-902(A) and 15-1002(A) during the months of March, April, and May 2020 are due and payable on July 20, 2020.

This provision does not alter the time at which these taxes are collected, nor the deadline for reporting these taxes collected to the Director of Finance.

Sec. 4. Severability

It is the intention of the Board of Supervisors that any part of this ordinance is severable. If any part is declared unconstitutional or invalid by the valid judgment or decree of a court of competent jurisdiction, the unconstitutionality or invalidity does not affect any other part of this ordinance.

I, Claudette K. Borgersen, do hereby certify that the foregoing writing is a true, correct copy of an Ordinance duly adopted by the Board of Supervisors of Albemarle County, Virginia, by a vote of _____ to _____, as recorded below, at a regular meeting held on _____.

Clerk, Board of County Supervisors

	<u>Aye</u>	<u>Nay</u>
Mr. Gallaway	_____	_____
Ms. LaPisto-Kirtley	_____	_____
Ms. Mallek	_____	_____
Ms. McKeel	_____	_____
Ms. Palmer	_____	_____
Ms. Price	_____	_____