

**CITY OF CHARLOTTESVILLE, VIRGINIA  
CITY COUNCIL AGENDA**



Agenda Date:	November 21, 2022
Action Required:	Approval of Resolution
Presenter:	Jason Vandever, City Treasurer
Staff Contacts:	Jason Vandever, City Treasurer
Title:	<b>Extending Due Date for Payment of 2nd-half Local Taxes (1 reading)</b>

**Background**

In accordance with City Code, second half tax bills for personal property, real estate, and machinery and tools taxes are typically due on December 5th each year. Virginia Code section 58.1-3916 allows the governing body, by ordinance, to set tax due dates at its discretion, and to extend due dates (by resolution) for good cause. The City Treasurer's Office is requesting City Council to adopt a resolution approving a one-time extension of the due date for payment of taxes from December 5th, 2022 to December 19, 2022.

**Discussion**

Good Cause: Despite best efforts, the City's third-party print vendor experienced extraordinary challenges this month producing and printing the City's tax bills. The print vendor experienced both mechanical problems, and severe staffing issues this month. While the City's goal is to print and mail all tax bills at least 30 days prior to the due date, this tax half the City's print vendor began mailing tax bills the week of November 14th. Given the delays the City has experienced, the City Treasurer's Office is requesting a two-week extension for the due date from December 5th to December 19th. This will allow taxpayers ample time to both receive and pay their tax bill. There is no financial impact to the City in extending the due date for 2nd half tax bills. City staff believes this is the best solution given the circumstances. The due date change has been advertised in the tax bill mailing, through a press release, and on the City's website.

**Alignment with City Council's Vision and Strategic Plan**

This proposal aligns with the following City Council Strategic Plan Goals:

- 5.1 Integrate Effective Business Practices and Strong Fiscal Policies

**Community Engagement**

The proposed change has been advertised in City tax bills, through a press release, and on the City's payment webpage.

### **Budgetary Impact**

None

### **Recommendation**

The Treasurer and City Manager's Office recommend approval of of an extension of the deadline for payment of taxes.

*Suggested Motion: "I move the RESOLUTION to Extend the Deadline for Payment of Real Estate, Tangible Personal Property, and Machinery and Tools Tax Payments from December 5, 2022 to December 19, 2022"*

### **Alternatives**

Council could elect to maintain the December 5th due date.

### **Attachments**

1. Resolution Extending Pay Deadlines