

**MEMORANDUM OF UNDERSTANDING BETWEEN THE  
FAIRFAX COUNTY BOARD OF SUPERVISORS AND THE TOWN OF VIENNA**

This Memorandum of Understanding (MOU) is made and entered into this \_\_\_\_ day of \_\_\_\_\_2018, by the FAIRFAX COUNTY BOARD OF SUPERVISORS (“County”) and the TOWN OF VIENNA (“Town”) located within the County of Fairfax. The County and the Town are referred to herein as “the Parties” to this MOU.

~~The Parties hereto wish to enter into this MOU pursuant to the authority then conferred by Virginia Code Ann. § 46.2-752(M) that permits the County Department of Tax Administration (DTA) to collect current, non-delinquent license fees for the Town.~~

The County currently assesses, bills and collects vehicle personal property taxes from the residents of the Town of Vienna. Currently the Town bills and collects ~~current, non-delinquent~~ vehicle license fees from the Town residents.

The parties desire to enter into this MOU pursuant to the authority conferred by the ~~2017 amendments to~~ Virginia Code Ann. §46.2-752(M), to effect this MOU, upon approval of both governing bodies, permitting the County Department of Tax Administration (DTA) to collect both non-delinquent and delinquent license fees for the Town.

The parties agree as follows:

**COLLECTION OF NON-DELINQUENT AND DELINQUENT LICENSE FEES**

Upon full execution of this MOU by the parties, and upon compliance with the terms hereinafter stated, the County agrees to accept accounts submitted by the Town for collection and shall account for and pay over such amounts to the Town in the same manner as provided by law.

**AMENDMENT OF VIENNA TOWN CODE**

The Town amended Chapter 9, Article 7, Sections 9-64 through 9.67 of the Vienna Town Code regarding Vehicle Licenses on April 23, \_\_\_\_\_, 2018 to conform to Article 17.2 of Chapter 4 of the

Fairfax County Code regarding Vehicle Licenses ~~excepting Vienna Town Code §9-66 regarding town~~

~~license amounts~~. The Town shall ensure that Chapter 9, Article 7 of the Vienna Town Code regarding Vehicle licenses otherwise conforms to Article 17.2 of Chapter 4 of the Fairfax County Code regarding Vehicle Licenses for the duration of this MOU. If Chapter 9, Article 7 of the Vienna Town Code regarding Vehicle Licenses does not conform to Article 17.2 of Chapter 4 of the Fairfax County Code regarding Vehicle Licenses at any time during this MOU, then the County shall have no obligations under this MOU.

### **COOPERATION BETWEEN THE PARTIES**

The parties each agree that they will cooperate to achieve the intent of this MOU and in the provision and exchange of information. The Town agrees to timely provide all information and documents requested by the Director of DTA, or his designee, that the Director of DTA deems necessary to comply with the provisions of this MOU. If the Town fails to timely provide all such requested information and documents, then the County shall have no obligations under this MOU for the applicable tax year; provided, however, that within ten (10) days of the discovery of the absence of any requested information, the Director of DTA shall notify the Town of the missing information and documents necessary for the County to perform its obligations. If the Town fails to provide the missing information and documents after such notification in a timely manner sufficient to permit the County to perform its obligations under this MOU, then the County shall have no obligation to perform its obligations for the applicable tax year.

### **REIMBURSEMENT OF EXPENSES**

The Director of DTA will provide the Town with a written estimate of expenses to be incurred, if any, in performance of its obligations under the MOU. The Town shall notify the Director of DTA in writing within 10 business days of receipt of said notice of whether the Town agrees to pay such anticipated expenses. If the Town agrees to pay the anticipated expenses, then the County will perform its obligations under this MOU. If the Town declines to pay the anticipated expenses, or fails to

provide written notice of acceptance within the time period set forth above, then the County shall have no further obligations under this MOU for the applicable tax year.

**CONTACT PERSON(S)**

For purposes of communication between the County and the Town with regard to the administration of this MOU, the respective contact persons are as follows:

**Town of Vienna Contact:** Director of Finance (Marion Serfass)

Mailing Address: Town of Vienna, 127 Center Street, South

City: Vienna State: Virginia Zip: 22180

Telephone Number: 703-255-6322 Fax Number: 703-938-5560

Email Address: mserfass@viennava.gov

**Fairfax County Contact:** Director, Revenue Collection (Scott Sizemore)

Mailing Address: 12000 Government Center Parkway, Suite 357

City: Fairfax State: Virginia Zip: 22035

Telephone Number: 703-324-2507 Fax Number: 703-324-4935

Email Address: scott.sizemore@fairfaxcounty.gov

**TERMINATION**

This MOU may be terminated by the governing body of either the County of Fairfax or the Town of Vienna upon written notice to the other party, which shall be effective when the non-terminating party actually receives the written notice of termination, subject to the qualifying provisions set forth in the remainder of this paragraph. If written notice of termination is received during the tax year, the Director of DTA, in consultation with the Town’s Director of Finance, shall be responsible for determining whether there is sufficient time to change the billing process in the current tax year, or whether the MOU termination becomes effective in the following tax year.

Virginia

By \_\_\_\_\_  
Jay Doshi, Director Department of  
Tax Administration

Date \_\_\_\_\_

Attest:

\_\_\_\_\_  
Clerk of the Board

Approved as to form:

\_\_\_\_\_  
County Attorney

Town of Vienna, Virginia

By \_\_\_\_\_  
Mercury T. Payton  
Town Manager

Date \_\_\_\_\_

Attest:

\_\_\_\_\_  
Town Clerk

By \_\_\_\_\_  
Marion Serfass  
Director of Finance

Date \_\_\_\_\_

Attest:

\_\_\_\_\_  
Town Clerk

Approved as to form:

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Town Attorney