



Legislation Details (With Text)

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Title: Approval to Publish a list of Delinquent Real Estate Tax Payments as of June 30, 2022

Sponsors:

Indexes:

Code sections:

Attachments: 1. #1 2022 Changes in Delinq RE Taxes for Council, 2. #2 RE Delinquent list 22-Public, 3. #3 2022 BILLED PARCELS UNDER \$5.00, 4. #4 2021 tax certification, 5. #5 Regulatory Require Delinquent RE

Date	Ver.	Action By	Action	Result
8/29/2022	1	Town Council Meeting	approved on the Consent Agenda	

Subject:
Approval to Publish a list of Delinquent Real Estate Tax Payments as of June 30, 2022

EXPLANATION AND SUMMARY :

Pursuant to sections 58.1-3921 and 58.1-3924 of the Code of Virginia, a certified list of delinquent real estate property taxes as of June 30, 2022 has been provided to the Town Council. Also included are a report showing changes in delinquent balances since June 30, 2022 and a list of annual taxes of less than \$5 each, totaling \$44.22, which will be written off with Council's approval.

At the end of FY 2022, 10 properties owed delinquent taxes totaling \$43,818, a decrease of \$22,126 from the previous year, due to continued payment of older past due bills. In FY 2022, 99.9% of real estate taxes were collected. The Town routinely collects more than 99% of delinquent taxes every year.

The delinquent real estate tax list was certified by the Town Clerk as required by State Code. The list of delinquent properties will be updated as of the Aug. 29, 2022 Council meeting to take into account payments made between June 30 and August 29. With Council's approval, a list of delinquent properties, their owners, and balances due as of Aug. 29, 2022 will be published in a local newspaper and posted on the Town's website. County records will be updated with delinquent balances added to existing liens; new liens will be placed on properties that have been delinquent for two years or more.

Strategic Plan Initiative: *Vienna is a fiscally responsible community*

Board or Commission of Interest: N/A

Departmental Recommendation : Recommend publication of the delinquent real estate tax list as of

Aug. 29, 2022, and writing-off delinquent individual property taxes of \$5 or less.

Finance Recommendation : Recommend publication of the delinquent real estate tax list as of Aug. 29, 2022, and writing-off delinquent individual property taxes of \$5 or less.

Purchasing Recommendation : N/A

Town Attorney Recommendation : The Town Council may approve the publication of delinquent real estate tax list in its discretion.

Town Manager's Recommendation : I recommend the Town Council move that the FY 2022 delinquent real estate property tax list, as submitted by the Director of Finance, be published in a newspaper of general circulation, as presented.

Cost and Financing: \$500 for advertising costs
Account Number: 100-102-1024-11231-43601
Decision Needed by This date: August 29, 2022

PROPOSED/SUGGESTED MOTION

"I move that the FY 2022 delinquent real estate property tax list, as submitted by the director of finance, exclusive of those taxes paid since June 30, 2022, be published in a newspaper of general circulation in Town and posted on the Town's website. I further move that delinquent real estate property taxes be recorded as a tax lien against said properties. And I further direct the director of finance to write off delinquent annual tax bills of \$5 or less,"

Or

Other action deemed necessary by Council.