



# Town of Vienna

Charles A. Robinson Jr.  
Town Hall  
127 Center Street South  
Vienna VA, 22180

## Legislation Text

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**File #:** 20-1813, **Version:** 1

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**Subject:**

Approval to publish a list of delinquent real estate tax paymentss as of June 30, 2020 (Consent)

**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, 2020 has been provided to Town Council. A report showing changes in delinquent balances since June 30, 2019 also has been provided. Additionally, a list of annual taxes of less than \$5 each, totaling \$49.27 will be written off.

At the end of the FY 2020 fiscal year, 15 properties owed delinquent taxes totaling \$89,099. This is a decrease of two properties, but an increase of \$17,687 in taxes due from the previous year. In FY 2020, 99.8% of real estate taxes were collected; the 0.2% of uncollected, past due taxes equals \$27,477. These taxes were due December 5, 2019, and do not reflect any impact of the coronavirus pandemic on tax collection.

The delinquent real estate tax list was certified by the Town Clerk in July as required by State Code. The list of delinquent properties will be updated as of the August 31, 2020 Council meeting to take into account payments made between June 30 and August 31. With Council's approval, a list of delinquent properties, their owners, and balances due as of August 31, 2020 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.*

**Departmental Recommendation :** Recommend publication of the delinquent real estate tax report updated through August 31, 2020 as well as write-off of delinquent individual property taxes under \$5.

**Finance Recommendation :** Recommend publication of the delinquent real estate tax report updated through August 31, 2020 and write-off of delinquent individual property taxes under \$5.

**Purchasing Recommendation :** N/A

**Town Attorney Recommendation :** Pursuant to Virginia Code §58.1-3924, Town Council may approve publication of delinquent real estate taxes in its discretion.

**Town Manager's Recommendation :** I recommend the Town Council public in a newspaper of general circulation in Town and post on the Town's website the Fiscal Year 2020 delinquent real estate property tax list, as presented.

Cost and Financing: \$500 for advertisement in newspaper  
Account Number: 100-102-1024-11231-43601  
Decision Needed by This date: August 31, 2020

**PROPOSED/SUGGESTED MOTION**

"I move that the FY 2020 delinquent real estate property tax list, as submitted by the director of finance/treasurer, exclusive of those taxes paid since June 30, 2020, be published in a newspaper of general circulation in Town and posted on the Town's website. I further move that the list be transmitted to Fairfax County with a request that it be posted and entered into county records according to law. 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/treasurer to write off delinquent annual taxes of \$5 or less."

Or

Other action deemed necessary by Council.