

**AN ORDINANCE AMENDING ARTICLE I. IN GENERAL. OF
CHAPTER 18 FINANCE AND TAXATION OF THE CHRISTIANSBURG
TOWN CODE BY ADDING SEC. 18-4 IMPOSING ADMINISTRATIVE
AND COLLECTION FEES UPON DELINQUENT ACCOUNTS**

WHEREAS the Town of Christiansburg, Virginia, (the "Town") levies and collects various taxes, fines and fees for the orderly operation and maintenance of the Town; and

WHEREAS Code of Virginia § 58.1-3958 grants the Town the authority to impose upon each person chargeable with delinquent taxes or other delinquent charges, fees to cover the administrative costs and reasonable attorney's or collection agency's fees actually contracted for, subject to limitations imposed by such statute; and

WHEREAS the Town Council of the Town of Christiansburg, Virginia has determined it to be in the best interest of the Town to offset the costs of collection of delinquent accounts by the imposition of these fees as allowed by law.

NOW THEREFORE, BE IT ORDAINED by the Town Council of the Town of Christiansburg, Virginia, that pursuant to the Code of Virginia § 58.1-3958, the Christiansburg Town Code be and is hereby amended by the addition of Sec. 18-4 as hereafter set forth:

Chapter 18 – FINANCE AND TAXATION

* * *

ARTICLE I. – IN GENERAL

* * *

Sec. 18-4. – Fees for collection of delinquent accounts.

There is hereby imposed, upon each person chargeable with delinquent taxes or other delinquent charges, fees to cover the administrative costs and reasonable attorney's or collection agency's fees actually contracted for.

- (a) The attorney's or collection agency's fees shall not exceed 20 percent of the taxes or other charges so collected.
- (b) The administrative costs shall be in addition to all penalties and interest and shall not exceed \$30 for taxes or other charges collected subsequent to 30 or more days after notice of delinquent taxes or charges pursuant to § 58.1-3919 but prior to the taking of any judgment with respect to such delinquent taxes or charges, and \$35 for taxes or other charges collected subsequent to judgment. If the collection activity is to collect on a nuisance abatement lien, the fee for administrative costs shall be \$150 or 25 percent of the cost, whichever is less; however, in no event shall the fee be less than \$25.
- (c) Court costs and/or attorney fees incurred in court proceedings to enforce Town Ordinances and/or to collect such delinquent accounts shall also be

charged and collected as otherwise permitted by the Code of Virginia and the Court hearing the matter.

(d) No tax assessment or tax bill shall be deemed delinquent and subject to the collection procedures prescribed herein during the pendency of any administrative appeal under § 58.1-3980, so long as the appeal is filed within 90 days of the date of the assessment, and for 30 days after the date of the final determination of the appeal, provided that nothing in this paragraph shall be construed to preclude the assessment or refund, following the final determination of such appeal, of such interest as otherwise may be provided by general law as to that portion of a tax bill that has remained unpaid or was overpaid during the pendency of such appeal and is determined in such appeal to be properly due and owing.

(Code of Virginia § 58.1-3958).

This ordinance shall become effective upon adoption. If any part of this ordinance is deemed unlawful by a court of competent jurisdiction all remaining parts shall be deemed valid. Ordinances or parts of any ordinances of the Town whose provisions are in conflict herewith are hereby repealed.

Upon a call for an aye and nay vote on the foregoing ordinance at a regular meeting of the Council of the Town of Christiansburg, Virginia held October 8, 2024, the members of the Council of the Town of Christiansburg, Virginia present throughout all deliberations on the foregoing and voting or abstaining, stood as indicated opposite their names as follows:

MEMBER	AYE	NAY	ABSTAIN	ABSENT
Samuel M. Bishop	X			
Kim Bowman	X			
Johana Hicks	X			
Tanya Hockett	X			
Casey Jenkins	X			
Tim Wilson	X			
Mayor D. Michael Barber*				

*Votes only in the event of a tie.

D. Michael Barber
D. Michael Barber, Mayor

Tracy Heinlein
Tracy Heinlein, Clerk of Council