

At the regular meeting of the Board of Supervisors of Patrick County, Virginia, held at Stuart, Virginia, on Monday, March 11, 1991, and by the authority granted to the County of Patrick pursuant to Section 58.1-3326.1 of the 1950 Code of Virginia, the following ordinance was proposed for adoption, after having been duly advertised pursuant to statute, as follows:

AN ORDINANCE CONCERNING THE RELEASE OF LIEN ON
PORTION OF REAL ESTATE UPON PAYMENT OF TAXES
DUE THEREON.

A. When an individual purchases or acquires a portion of a tract of real estate, the Treasurer of this County may apply to the Commissioner of Revenue to determine the amount of any tax or assessment that is properly chargeable against such portion of real estate.

B. The Treasurer shall release such portion of real estate any lien for delinquent taxes upon receipt of payment for the total amount of taxes and penalty and interest due on such portion of real estate.