

**ORDINANCE FOR THE PAYMENT OF REAL ESTATE TAXES IN SEMI ANNUAL
INSTALLMENTS IN THE COUNTY OF PATRICK, VIRGINIA**

WHEREAS, the County of Patrick currently bills for and collects real estate taxes once per year; and,

WHEREAS, the Board of Supervisors desires to provide for real estate taxes to be paid in the County of Patrick, Virginia in installments; and,

WHEREAS, Virginia Code Section 58.1-3916, 1950 as amended, provides authority for providing for the payment of real estate taxes in semi-annual installments.

NOW THEREFORE, BE IT ORDAINED by the Patrick County Board of Supervisors that:

- a. Annual real estate taxes assessed within the County shall be paid in two equal semi-annual installments, the first installment being due and payable on or before June 5 of the taxable year and the second or remaining installment shall be due and payable on or before December 5 of the taxable year.
- b. Any taxes remaining unpaid on the first day following the day such taxes are due to be paid shall be delinquent and a penalty of ten percent (10%) shall be added to the amount of taxes or levies due from such taxpayer.
- c. Delinquent taxes and penalties shall accrue interest at the rate of ten percent (10%) per annum beginning twenty-six (26) days after such taxes are due.
- d. This Ordinance is effective on January 1, 2010.