

The following ordinance proposed at a regular meeting of the Board of Supervisors of Patrick County held at the Administration Building thereof on the 24 day of November, 2008 and after having been duly advertised for adoption as provided by law, after a hearing this day, on motion by Karl Weiss, seconded by Ron Knight and carried, is hereby adopted as follows:

* Lock Boyce voting : Nay
2009 REAL ESTATE BOARD OF EQUALIZATION DEADLINE

BE IT ORDAINED by the Board of Supervisors of Patrick County, Virginia, in accordance with Section 58.1-3378, et seq. of the Code of Virginia, 1950, as amended, that any landowner or lessee who is dissatisfied with the assessment of his/her property by the Patrick County Assessor must file his application for a hearing with the Patrick Board of Equalization not later than the 1st day of February, 2009. Applications received after that date shall not be considered for a hearing by the Board of Equalization. All applications so filed shall be disposed of by this Board of Equalization on or before the 1st day of April, 2009. The Board of Equalization shall determine the necessary information to be on the application for the consideration to change the assessment as provided by law.

BE IT FURTHER ORDAINED that if no applications for relief are received by February 1, 2009, the Board of Equalization shall be deemed to have discharged its duties.

BE IT FURTHER ORDAINED that the notices as set forth herein shall be clearly stated on the Notice of Assessment.

This ordinance shall become effective on January 1, 2009.

Voting Aye: 4

Voting Nay: 1

**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.