

ORDINANCE

RE-ADOPTION OF EMERGENCY ORDINANCE NO. _____

AN ORDINANCE TO SUSPEND CERTAIN TAX PENALTIES

- WHEREAS, on January 31, 2020, the Secretary of Health and Human Resources declared a public health emergency in response to the spread of novel coronavirus, or COVID-19 (the “virus”); and
- WHEREAS, on March 12, 2020, the Governor of the Commonwealth of Virginia declared a state of emergency in the Commonwealth of Virginia in response to the spread of the virus; and
- WHEREAS, on March 13, 2020, the President of the United States declared a National Emergency, beginning March 1, 2020, in response to the spread of the virus; and
- WHEREAS, at 11:30 a.m. on March 13, 2020, the James City County Director of Emergency Management declared a local State of Emergency (the “declaration”) in James City County (the “County”) due to the outbreak of the virus in the County and the resulting danger to the public’s health, safety, and welfare due to the transmission and contraction of the virus; and
- WHEREAS, on March 17, 2020, the Board of Supervisors of James City County (the “Board”) convened in a special meeting, confirmed the declaration, and further found the emergency to be a “disaster” and amended the declaration accordingly; and
- WHEREAS, on April 14, 2020, the Board adopted a Continuity of Government Ordinance to ensure that the County could continue essential operations while dealing with the effects of the virus; and
- WHEREAS, on May 5, 2020, the Board adopted an Emergency Ordinance to waive certain tax penalties and convenience fees; and
- WHEREAS, the Board has found that emergency measures are necessary to mitigate the ongoing emergency and disaster that is occurring in the County and to protect the health, safety, and welfare of the citizens; and
- WHEREAS, personal property taxes will become due and payable on June 5, 2020, and the Board desires to remove the automatic late penalty until August 5, 2020, to alleviate some of the financial burden associated with late tax payments or tax payments made online; and
- WHEREAS, Section 15.2-1427(F) of the Code of Virginia, 1950, as amended, (the “Virginia Code”) authorizes counties to adopt Emergency Ordinances without notice to be effective for a period not to exceed sixty (60) days unless readopted in accordance with applicable provisions of the Virginia Code; and
- WHEREAS, the Board wishes to readopt its May 5, 2020 Emergency Ordinance in accordance with the applicable provisions of the Virginia Code.

NOW, THEREFORE, BE IT ORDAINED as follows:

1. Notwithstanding anything to the contrary in the James City County Code (the "County Code"), personal property tax payments made between June 6, 2020 and midnight of August 5, 2020 shall incur no penalty; provided, however, that interest shall continue to be charged at the rate of ten percent (10%) per annum for all payments made after June 5, 2020.
2. Notwithstanding anything to the contrary in the County Code, Administrative Regulations, Adopted Budget, internal regulations, or otherwise, all convenience fees are waived for payments made to the County between the date of this Ordinance and midnight of August 5, 2020.

James O. Icenhour, Jr.
Chairman, Board of Supervisors

ATTEST:

Teresa J. Fellows
Deputy Clerk to the Board

	VOTES		
	<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>
SADLER	_____	_____	_____
MCGLENNON	_____	_____	_____
LARSON	_____	_____	_____
HIPPLE	_____	_____	_____
ICENHOUR	_____	_____	_____

Adopted by the Board of Supervisors of James City County, Virginia, this 9th day of June, 2020.

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