AN ORDINANCE AMENDING CHAPTER 2, ENTITLED ADMINISTRATION OF THE CODE OF THE COUNTY OF MONTGOMERY, VIRGINIA BY AMENDING SECTION 2-32 AND 2-33 TO ALLOW PERSONS OWNING OR LEASING A MOTOR VEHICLE WHO PREVIOUSLY FILED A PERSONAL PROPERTY TAX RETURN TO NOT BE REQUIRED TO FILE ANOTHER RETURN IF NO CHANGE IN STATUS AND BY ESTABLISHING A MONETARY CIVIL PENALTY INSTEAD OF A CRIMINAL VIOLATION FOR FAILING TO FILE A RETURN

BE IT ORDAINED BY by the Board of Supervisors of the County of Montgomery, Virginia, that Chapter 2, entitled Administration, Section 2-32 and 2-33 of the Code of the County of Montgomery, Virginia shall be amended and reordained as follows:

Sec. 2-32. Filing of personal property tax returns—Generally.

(a) Every person in the county subject by law to tangible personal property taxation shall file a tangible personal property tax return with the commissioner of the revenue of the county on forms furnished by such office on or before May 1 of each calendar year with the exception of motor vehicles and trailers that acquired a situs within the county or are transferred to a new owner in the county after January 1, for which the deadline shall be sixty (60) days following the date of such transfer or acquisition of situs in the county. Any person failing to file such return on or before the due date shall incur a penalty thereon of five (5) percent of the tax assessable on such return or ten dollars ($10.00), whichever is greater, which shall be added to the amount of taxes or levies due from such taxpayer and which, when collected by the treasurer, shall be accounted for in his settlements; provided, however, that the penalty shall in no case exceed the amount of tax assessable.

(b) Notwithstanding the filing requirements described above, any person owning or leasing a motor vehicle, who has previously filed a personal property tax return with the commissioner of revenue for that vehicle, and for which vehicle there has been no change in the situs or status, shall not be required to file another personal property tax return on such vehicle, until and if such situs or status changes.

For the purpose of this section, the term "change in status" shall mean one (1) or more of the following:

(1) A change occurs in the name or address of the person or persons, or entity, owning or leasing such tangible personal property.

(2) A change occurs in the taxable situs of tangible personal property.

(3) Any action which causes personal property to acquire situs in the county occurs, for which no personal property tax return has been filed by the owner.

(4) Any change affecting the assessment or levy of the personal property tax occurs for which a tax return has been previously filed, or the use of a personal

vehicle has changed to business use, thereby affecting application of the Personal Property Tax Relief Act.

(c) The commissioner of revenue may grant extensions of time, not to exceed ninety (90) days, for filing returns on tangible personal property, machinery and tools and merchants' capital whenever good cause exists. The commissioner shall keep a record of every such extension. If any taxpayer who has been granted an extension of time for filing his return fails to file his return within the extended time, his case shall be treated the same as if no extension had been granted.

Penalty for failure to file a return shall not be imposed if such failure was not the fault of the taxpayer. The treasurer shall make such determinations of fault relating exclusively to failure to pay a tax and the commissioner of revenue shall make such determinations relating exclusively to failure to file a return.

(d) ~~(b)~~ All taxes or levies on tangible personal property in the county shall be due and payable during the year for which the same are assessed, and shall be paid to the treasurer of the county on or before December 5 of such year.

(e) ~~(c)~~ All taxes or levies on real estate in the county shall be due and payable during the year for which the same are assessed, and shall be paid to the treasurer of the county in two (2) approximately equal installments as follows: one-half on or before June 5 and one-half on or before December 5 of such year.

Sec. 2-33. Failure to file; late payment; interest; etc.

A penalty is hereby imposed and shall be exacted, not exceeding ten (10) percent of the tax past due on such property, for nonpayment of taxes in time; provided, however, that in no case shall the penalty exceed the amount of tax due. The penalty for failure to pay any tax may be assessed on the day after such is due. Except as may be provided by law, no penalty shall be imposed for any assessment made later than two (2) weeks prior to the day on which the taxes are due, if such assessment is made thereafter through the fault of a local official and if such assessment is paid within two (2) weeks after the notice thereof is mailed.

Interest on delinquent taxes is hereby imposed and shall be exacted at the maximum rate authorized by state law. Interest shall commence on the first day of the month following the month in which such taxes are due to be paid.

~~Any person who intentionally fails to file the return provided for in Section 2-32 shall be deemed guilty of a class 3 misdemeanor.~~