

# **DRAFT**

## **ORD-FY-26-XX AN ORDINANCE TO DELAY THE ASSESSMENT OF PENALTY AND INTEREST FOR 2025 REAL ESTATE B AND 2025 PERSONAL PROPERTY TAXES DUE ON DECEMBER 5, 2025**

WHEREAS, the 2025 Real Estate B taxes and the 2025 Personal Property taxes (“the Taxes”) are due on December 5, 2025; and

WHEREAS, if the Taxes are not paid by December 5, 2025, penalty and interest is assessed; and

WHEREAS, on December 5, 2025 the County had a snow and ice weather event that made travel not advisable; and

WHEREAS, the Board of Supervisors desire to provide County residents with some relief from penalty and interest being assessed because they could not travel on December 5, 2025 due to the weather; and

WHEREAS, the proposed Ordinance will delay penalty and interest being assessed on the 2025 Real Estate B taxes and the 2025 Personal Property taxes for taxes not paid by December 5, 2025 to Taxes not paid by December 8, 2025.

NOW, THEREFORE, BE IT ORDAINED, By the Board of Supervisors of the County of Montgomery, Virginia, That the following uncodified ordinance is adopted:

### **1. Taxes - penalty and interest for late payments**

Notwithstanding the provisions of the Montgomery County Code § 2-33, for the 2025 B Real Estate Taxes and the 2025 Personal Property Taxes (“the Taxes”) due on December 5, 2025, penalty and interest shall be added and collected as follows: a penalty of zero percent (0%) for any payments received on or before December 8, 2025, then a penalty of ten percent (10%) if not paid; and interest of zero percent (0%) per annum for any payments received on or before December 8, 2025, then interest of ten percent (10%) per annum on such taxes and penalty, from the first of January, 2026 until paid.

**THIS ORDINANCE SHALL BE EFFECTIVE UPON ADOPTION BY THE BOARD  
OF SUPERVISORS OF THE COUNTY OF MONTGOMERY, VIRGINIA**