

**ORDINANCE NO. 97-6  
DELINQUENT COUNTY TAX  
ADMINISTRATIVE COST AND ATTORNEY'S FEES  
ORDINANCE OF  
WYTHE COUNTY, VIRGINIA**

**ARTICLE I - Title, Authority, Jurisdiction & Purpose**

- 1.1 Title. This Ordinance shall hereinafter be known as and may be cited as the "Delinquent County Tax Administrative Cost and Attorney's Fees Ordinance of Wythe County, Virginia", Ordinance No. 97-6 .
- 1.2 Authority. It is adopted pursuant to the provisions of Virginia Code Section 58.1-3958, of the Code of Virginia, 1950, as amended.
- 1.3 Jurisdiction. The provisions of this ordinance shall apply to Wythe County, Virginia.
- 1.4 Purpose. The purpose of this ordinance is to impose all collection costs for County delinquent taxes on the taxpayers who have failed or refused to pay their taxes as required by law.

**ARTICLE II - Addition to Tax**

- 2.1 There is hereby imposed upon every taxpayer whose bill for County taxes has become delinquent and whose property is therefore subject to judicial sale, an additional fee in the amount of Twenty Percent (20%) of the outstanding bill pursuant to Code Section 58.1-3952.
- 2.2 The addition of 20% to the tax shall be collected as a part of the taxes due and shall be applied to administrative costs and attorney's fees pursuant to Code Section 58.1-3958.

**ARTICLE III - Legal Status Provisions**

- 3.1 Certified Copies of Ordinance. Certified copies of this ordinance and all amendments thereto shall be filed in the offices of the County Administrator, the Clerk's Office of the Wythe Circuit Court and the Clerk's Office of the Combined District Courts of Wythe County, Virginia.

- 3.2 Validity. Should any article, section, subsection or provision of this ordinance be declared by a court of competent jurisdiction to be invalid or unconstitutional, such decision shall not affect the validity or constitutionality of the ordinance as a whole or any part thereof other than the part so declared to be invalid or unconstitutional.
- 3.3 Conflicting Ordinances. All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed to the extent of their conflict.
- 3.4 Effective Date. This ordinance was duly considered following a required public hearing held on October 21, 1997 and was adopted by the Board of Supervisors of Wythe County, Virginia at its regular meeting held on October 21, 1997, the members voting as follows:

<u>NAME</u>	<u>FOR</u>	<u>AGAINST</u>	<u>ABSENT</u>
Wythe B. Sharitz	X		
Mark C. Munsey	X		
Charles S. Dix	X		
R. T. DuPuis	X		
S. Clay Lawrence	X		
Giles C. Rose	X		
Harvey E. Atkinson, III	X		

This ordinance shall become effective on and after 12:01 a.m. on October 22, 1997.

I certify that this is a true and correct copy taken from the October 21, 1997 minutes of the Wythe County Board of Supervisors meeting.

---

R. Cellell Dalton, Clerk