



City of Hampton

22 Lincoln Street
Hampton, VA 23669
www.hampton.gov

Official Record

Ordinance-Coded: 23-0013

File Number: 23-0306

Enactment Number: 23-0013

Ordinance to Amend and Reenact the City Code of the City of Hampton, Virginia by Amending Chapter 37, titled "Taxation", Article I, Section 37-3, titled "Reserved"; Article II, Division I, Section 37-30, titled "How Payments Credited"; and Article III, Division I, Section 37-153, titled "How Payments Credited" to Provide for Application of Payments Under a Bona Fide Payment Plan

BE IT ORDAINED by the City Council of the City of Hampton, Virginia, that Sections 37-3, 37-30, and 37-153 of the City Code of the City of Hampton, Virginia be amended to read as follows:

Chapter 37 TAXATION

ARTICLE I. IN GENERAL

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Sec. 37-3. How Payments Credited.

Pursuant to Code of Virginia §58.1-3913, as it may be amended from time to time, the city treasurer shall credit any payment of any local tax first against the most delinquent account, the collection of which is not subject to a defense of the statute of limitations; unless the city treasurer has entered into a bona fide payment arrangement with a taxpayer for the payment and collection of delinquent taxes and the taxpayer is not in continuing breach of that bona fide payment arrangement, as determined by the city treasurer.

State law reference(s) - Similar provisions, Code of Virginia, § 58.1-3913.

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ARTICLE II. REAL ESTATE TAXES

DIVISION 1. GENERALLY

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Sec. 37-30. Reserved.

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ARTICLE III. PERSONAL PROPERTY TAXES

DIVISION 1. GENERALLY


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Sec. 37-153. Reserved.


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approved by the Hampton City Council on 10/25/2023.

Aye: 6 Councilmember Bowman, Councilmember Brown, Vice Mayor Gray,
Councilmember Harper, Councilmember Hobbs and Councilmember
Mugler

Signed by: 
Donnie R. Tuck

Date OCT 25 2023

Attested by: 
Katherine K. Glass

Date OCT 25 2023