COUNTY OF ALBEMARLE
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LATE PAYMENT PENALTY POLICY

DUE DATES: Personal property and real estate tax payments must be received or postmarked by June 5, for the first installment and by December 5 for the second installment. Late payment penalty is required by law for all untimely payments (Code of Virginia §58.1-9 and §58.1-3916.). The United States Post Office postmark, not a postal meter stamp, is the official and final postmark. If the Post Office postmark conflicts with a postal meter stamp, the Post Office postmark must be used (1985 Report of the Attorney General 295, July 9, 1985.

LATE PAYMENT PENALTY AND INTEREST: The late payment penalty is 10% of the unpaid balance if payment is received after the due date. (Albemarle County Code §15-100 (A)). Interest, at the annual rate of 10% begins to accrue on the unpaid balance July 1, for the first installment, and January 1 for the second installment. Interest at the rate of ten percent (10%) per annum shall apply on all taxes and penalties commencing the first day of the month following the month in which such taxes are due and continuing until paid. (Albemarle County Code §15-100 (E)).

Penalty and interest cannot be waived under the following circumstances:

- Because the taxpayer did not know the deadline or misread the deadline on the tax bill (1987-99 Report of the Atty. Gen. 559, August 22, 1988);
- Because the taxpayer did not receive a bill (1981-82 Report of the Atty. Gen. 393, March 25, 1982);
- Because the bill was incorrect (1986-87 Report of the Atty. Gen. 321, July 31, 1986);
- Because the taxpayer received erroneous information from County staff, whether in person or over the phone (1981-82 Report of the Atty. Gen. 350, May 13, 1982).
- Taxpayers have a duty to know the due dates and to pay on time. If no bill is received, that duty includes contacting the taxing authority prior to the due date and paying on time. (1981-82 Report of the Atty. Gen. 393, March 25, 1982);

Penalty and interest can be waived under the following circumstances:

- Late payment penalty and interest may be waived if the lateness was due to a medically determinable physical or mental impairment on the due date, provided payment is made within 30 days of the due date.
- Penalty and interest may also be waived if the Commissioner abates the underlying tax or certifies that the taxpayer was not assessed in a timely manner due to a clerical error by the Commissioner’s staff or if the late payment was due solely to the fault of the Treasurer or Commissioner of Revenue. Some localities, such as the County of Albemarle, have adopted alternate forms of government that do not provide for the constitutional offices of Commissioner of Revenue and Treasurer. In these localities, the Director of Finance performs the duties of the Commissioner and Treasurer.
- In the event of a transfer of real property ownership occurs after January 1 of a tax year and a real estate tax bill has been mailed pursuant to §58.1-3281 and §58.1-3912, the treasurer or other appropriate local official designated by ordinance of the local governing body in jurisdictions not having a treasurer, upon ascertaining that a property transfer has occurred, may invalidate a bill sent to the prior owner and reissue the bill to the new owner as permitted by §58.1-3912, and no penalty for failure to pay any tax for any such assessment shall be imposed in the tax is paid within two weeks after the notice thereof is mailed (§58.1-3916).
- The only exceptions to the postmark rule are: (1) if the Postmaster, in writing, admits that the Post Office received the payment on time, but erroneously placed a late postmark on the envelope or was otherwise at fault for the late postmark (1980-81 Report of the Atty. Gen. 348, April 22, 1981). Any documentation, in either case, must be approved by the Treasurer in order for it to be determined that penalty does not apply.
- Other reasons as listed on §58.1-3916