

**ORDINANCE 2020-22**



**AN EMERGENCY ORDINANCE REGARDING  
PENALTIES AND INTEREST UPON CERTAIN LOCAL  
TAXES DURING THE COVID-19 PANDEMIC**

**WHEREAS**, the City Manager has declared a local emergency during the current COVID-19 Pandemic (the "Emergency");

**WHEREAS**, widespread closures, social distancing, and recommendations to avoid public gatherings have created excess burdens upon the businesses of the City;

**WHEREAS**, the City Council desires to provide additional time for businesses to pay certain taxes without penalty, interest, and collection activities during the Emergency;

**NOW, THEREFORE, BE IT ORDAINED, BY THE CITY COUNCIL OF THE CITY OF WAYNESBORO, VIRGINIA THAT:**

1. Notwithstanding any other provisions in the City Code, the penalty shall be \$0.00 and the interest rate shall be 0% upon the late filing or late payment of meals taxes, transient lodging and occupancy taxes, and admissions taxes from date of adoption by the City Council through May 31, 2020. On June 1, 2020, penalties and interest shall resume at normal rates as set forth in the City Code.
2. The City Council strongly recommends the City Treasurer not undertake collection action upon any business that fails to pay any of the taxes subject to the relief provided in #1, from date of adoption by the City Council through May 31, 2020.
3. The passage of this Ordinance is an emergency measure and this Ordinance shall be effective immediately.
4. The City Manager is hereby authorized to take all actions reasonably necessary, including executing such documents as are reasonably necessary, to effectuate and carry out the purposes of this Ordinance.

Adopted by the City Council of the City of Waynesboro, Virginia, on this 20<sup>th</sup> day of March, 2020.

**CERTIFICATE**

The undersigned Mayor and Clerk of the City Council of the City of Waynesboro, Virginia hereby certify that the foregoing constitutes a true and correct copy of an ordinance entitled Emergency Ordinance Regarding Penalties and Interest upon Certain Local Taxes During the COVID-19 Pandemic, adopted by the City Council at a meeting held on March 20, 2020.

[SEAL]

ATTEST:

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Clerk, City Council  
City of Waynesboro, Virginia

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Mayor, City Council  
City of Waynesboro, Virginia