

## ORDINANCE NO. 2023-



**IMPOSING TAXES FOR THE CALENDAR YEAR  
2023 ON PROPERTY AND PERSONS, FOR THE PAYMENT OF  
INTEREST ON THE CITY DEBT, FOR THE SUPPORT OF THE CITY  
GOVERNMENT, FOR THE MAINTENANCE OF THE PUBLIC  
SCHOOLS, AND FOR OTHER EXPENSES, PROVIDING FOR THE  
ASSESSMENT OF PERSONS AND PROPERTY, FOR THE  
COLLECTION OF TAXES, REVENUES, ASSESSMENTS, AND IMPOSING  
PENALTIES FOR THE FAILURE TO COMPLY WITH THE PROVISIONS HEREOF**

**BE IT ORDAINED**, by the Council of the City of Waynesboro, Virginia, that for the year beginning on the first day of January, 2023, and ending on the thirty-first day of December, 2023, the taxes on persons and property for local purposes shall be and are hereby imposed as follows:

1. **LAND, LOTS AND BUILDINGS:** On all taxable real estate there is hereby levied a tax of seventy-seven cents (\$0.77) on every \$100.00 of the assessed value thereof.

2. **TAXABLE TANGIBLE PERSONAL PROPERTY:** On all taxable tangible personal property, except as otherwise exempt, there is hereby levied a tax of three dollars and twenty-five cents (\$3.25) on every \$100.00 of the assessed value thereof.

3. **MACHINERY AND TOOLS:** Upon all machinery and tools of any persons, firm or corporation, not exempt, there is hereby levied a tax of three dollars and twenty-five cents (\$3.25) on every \$100.00 of the assessed value thereof.

4. **MOTOR VEHICLES:** In accordance with Section 58.1-3506(A)(48), Code of Virginia, as amended, upon all vehicles listed thereunder in subsections (a) through (e), there is hereby levied a tax of three dollars and twenty-five cents (\$3.25) on every \$100.00 of the assessed value thereof.

5. **OTHER PROPERTY:** Upon property not included in the foregoing, not exempt from local taxation, there is hereby levied and imposed a tax of three dollars and twenty-five cents (\$3.25) for every \$100.00 of the assessed value thereof.

6. **ASSESSMENT:** The Commissioner of the Revenue for the City of Waynesboro, Virginia, or the City Assessor, as the case may be, shall make all assessments for the purpose of local taxation as required by the Code of Virginia, as amended.

7. **COLLECTION OF TAXES, ETC.:** The Treasurer of the City shall collect all taxes, revenues and assessments and is vested with all the power and authority and subject to the same liabilities and penalties as are prescribed by the Charter of the City, and as are provided by the General Laws and Constitution of the State of Virginia not in conflict with the Charter provisions, and the Deputy Treasurer is hereby vested with the same power and authority and subject to the same liabilities and penalties in respect to the collection of taxes, revenues and assessments as is enjoyed by the Treasurer.

8. **TAXES DUE, PENALTIES AND INTEREST, REAL ESTATE:** The taxes imposed by the provisions of this Ordinance on Real Estate shall become due and payable on July 1, 2023, but may be paid one-half on or before July 31, 2023, and one-half on or before December 5, 2023, without penalty or interest. Any person failing to pay the first half on his real estate assessment on or before July 31, 2023, shall accrue a penalty thereon, of ten per centum (10%) which shall be added to the amount of the taxes or levies due from such taxpayer;

and any person failing to pay the second half on his real estate assessment on or before December 5, 2023, shall accrue a penalty thereon of ten per centum (10%) which shall be added to the amount of taxes or the levies due from such taxpayer.

9. TANGIBLE PERSONAL PROPERTY, BANK STOCK, MACHINERY AND TOOLS, AND OTHER LEVIES: The taxes imposed by the provisions of this Ordinance or otherwise in the City Code or by previous ordinance on Tangible Personal Property, Machinery and Tools, and other Levies, shall be due and payable on or before December 5, 2023. Any persons failing to pay any of the Tangible Personal Property, Machinery and Tools, and other taxes as imposed by the provisions of this Ordinance, shall accrue a penalty of ten per centum (10%) which shall be added on December 6, 2023, and shall be added to the amount of the taxes or levies due from such taxpayer.

10. INTEREST: Interest at the rate of ten per centum (10%) per annum from August 1, 2023, on the first half of real estate and from January 1, 2024, on the second half of real estate and personal property taxes shall be collected upon the principal and penalties of all Real Estate and Tangible Personal Property, Machinery and Tools, and other taxes and Levies then remaining unpaid. The Treasurer of the City shall account for all penalties and interest when collected.

11. LIEN: All taxes imposed by this Ordinance shall be a lien as prescribed by law.

12. Except as may be modified hereunder, all taxes currently levied by the City of Waynesboro by Code or other ordinance shall remain in full force and effect until subsequently modified by City Council.

### CERTIFICATE

The undersigned Mayor and Clerk of the City Council of City of Waynesboro, Virginia hereby certify that the foregoing constitutes a true and correct copy of an ordinance entitled Ordinance Imposing Taxes for the Calendar Year 2023 on Property and Persons, for the Payment of Interest on the City Debt, for the Support of the City Government, for the Maintenance of the Public Schools, and for Other Expenses, Providing for the Assessment of Persons and Property, for the Collection of Taxes, Revenues, Assessments, and Imposing Penalties for the Failure to Comply with the Provisions Hereof for the City of Waynesboro adopted by the City Council at a meeting held on .

**Introduced: ON MAY 8, 2023 BY VICE MAYOR JIM WOOD**

**Adopted:**

**Effective:**

[SEAL]

ATTEST: \_\_\_\_\_

Clerk, City Council  
City of Waynesboro, Virginia

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Mayor, City Council  
City of Waynesboro, Virginia