

**ORDINANCE NO. 2026-3-12**

**AN ORDINANCE TO IMPROVE DELINQUENT TAX COLLECTIONS**

**WHEREAS**, the purpose of this ordinance is to implement an attorney's fees provision for the collection of delinquent taxes pursuant to authority in Va. Code § 58.1-3916 and Va. Code § 58.1-3958; and

**WHEREAS**, allowing the recovery of attorney's fees shall greatly improve the Town of Warsaw's ability to collect delinquent taxes;

**WHEREAS**, this provision shall not result in any increased costs to taxpayers who pay their taxes on time or cooperate with the Treasurer's efforts to collaborate with delinquent taxpayers.

**NOW, THEREFORE, BE IT ORDAINED AND ENACTED** by the Town Council for the Town of Warsaw, Virginia, meeting in regular session this 12 day of March, 2026, that a new section, 16-29 of the Town of Warsaw Municipal Code, is hereby adopted to read as follows:

**Sec 16-29. Fees for Collection of Delinquent Accounts**

The following attorney's fees and other costs of collection are hereby imposed upon each person chargeable with delinquent taxes or other delinquent charges imposed pursuant to this Chapter, which shall be in addition to any other penalty and interest chargeable in relation to the delinquency.

(A) The attorney's or collection agency's fees shall be in the amount actually contracted for by the Town, in an amount not to exceed 20 percent of the taxes or other charges so collected.

(B) The administrative costs shall be in addition to all penalties and interest and shall not exceed \$30 for taxes or other charges collected subsequent to 30 or more days after notice of delinquent taxes or charges pursuant to § 58.1-3919 but prior to the taking of any judgment with respect to such delinquent taxes or charges, and \$35 for taxes or other charges collected subsequent to judgment. If the collection activity is to collect on a nuisance abatement lien, the fee for administrative costs shall be \$150 or 25 percent of the cost, whichever is less; however, in no event shall the fee be less than \$25.

(C) Court costs and/or attorney fees incurred in court proceedings to enforce Town Ordinances and/or to collect such delinquent accounts shall also be charged and collected as otherwise permitted by the Code of Virginia and the Court hearing the matter.

(D) No tax assessment or tax bill shall be deemed delinquent and subject to the collection procedures prescribed herein during the pendency of any administrative appeal under §58.1-3980, so long as the appeal is filed within 90 days of the date of the assessment, and for 30 days after the date of the final determination of the appeal, provided that nothing in this paragraph shall be construed to preclude the assessment or refund, following the final determination of such appeal, of such interest as otherwise may be provided by general law as to that portion of a tax bill that

has remained unpaid or was overpaid during the pendency of such appeal and is determined in such appeal to be properly due and owing.

The Warsaw Town Council on a motion of Councilmember \_\_\_\_\_,  
seconded by Councilmember \_\_\_\_\_, the Warsaw Town Council  
voted to approve **Ordinance 2026-3-12** as follows:

This Ordinance shall take effect upon adoption.

Vote:	Yea	Nay
Mayor Randall L. Phelps	_____	_____
Vice Mayor Paul G. Yackel	_____	_____
Councilmember Mary Beth Bryant	_____	_____
Councilmember Jonathan B. English	_____	_____
Councilmember Daphne Palmore	_____	_____
Councilmember Ralph W. Self	_____	_____
Councilmember Patrick Stone	_____	_____
Councilmember Robert "Bobby" Walters	_____	_____

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Mayor

A copy Teste: \_\_\_\_\_  
Clerk of Council

Town Council: \_\_\_\_\_, 2026

Adopted: \_\_\_\_\_