



## Legislation Details (With Text)

<b>File #:</b>	ORD. 2024-024	<b>Version:</b>	1	<b>Name:</b>	
<b>Type:</b>	Ordinance	<b>Status:</b>		Adopted	
<b>File created:</b>	1/22/2024	<b>In control:</b>		City Council	
<b>On agenda:</b>	2/12/2024	<b>Final action:</b>		2/12/2024	
<b>Title:</b>	To repeal City Code § 26-3, concerning application of payments and to amend ch. 26, art. I, of the City Code by adding therein a new section numbered 26-3.1, concerning application of payments, all for the purpose of clarifying the application of tax payments.				
<b>Sponsors:</b>	President Kristen Nye, Mayor Stoney, Andreas Addison, Ellen Robertson, Cynthia Newbille, Stephanie Lynch, Reva Trammell, Vice President Ann-Frances Lambert, Katherine Jordan, Nicole Jones				
<b>Indexes:</b>					
<b>Code sections:</b>					
<b>Attachments:</b>	1. Ord. No. 2024-024				

Date	Ver.	Action By	Action	Result
2/12/2024	1	City Council		
1/24/2024	1	Governmental Operations Standing Committee	recommended for approval	
1/22/2024	1	City Council	introduced and referred	

To repeal City Code § 26-3, concerning application of payments and to amend ch. 26, art. I, of the City Code by adding therein a new section numbered 26-3.1, concerning application of payments, all for the purpose of clarifying the application of tax payments.

### THE CITY OF RICHMOND HEREBY ORDAINS:

§ 1. That section 26-3 of the Code of the City of Richmond (2020), as amended,  
be and is hereby **repealed** as follows:

#### **[Sec. 26-3. Application of payments.**

The Director of Finance shall not be required to credit all payments of local levies first against the most delinquent account and may instead credit such payments, to the extent permitted by law,  
in the manner deemed appropriate where the taxpayer has entered into a bona fide payment agreement with the City.]

§ 2. That Chapter 26, Article I, of the Code of the City of Richmond (2020) be and is hereby amended and reordained by **adding therein a new section** numbered 26-3.1 as follows:

**Sec. 26-3.1. Application of payments.**

The Collector shall credit payments of local levies to the currently due liability for the tax type that was paid. If there are additional funds available from the payments after the currently due liability is satisfied, the Collector shall credit them to the most delinquent local account, the collection of which is not subject to a defense of an applicable statute of limitations.

§ 3. This ordinance shall be in force and effect upon adoption.