



# City of Richmond

900 East Broad Street  
2nd Floor of City Hall  
Richmond, VA 23219  
www.rva.gov

## Legislation Text

---

**File #:** ORD. 2020-114, **Version:** 1

---

To amend ch. 26, art. I of the City Code, concerning taxation, by adding therein a new § 26-3, concerning the application of payments for taxes, for the purpose of providing that 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.

THE CITY OF RICHMOND HEREBY ORDAINS:

§ 1. That Chapter 26, Article I of the Code of the City of Richmond (2015) be and is hereby amended and reordained by **adding therein a new** section numbered 26-3 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. This ordinance shall be in force and effect upon adoption.