

**AN ORDINANCE OF THE COUNTY OF MIDDLESEX, VIRGINIA AUTHORIZING THE  
COLLECTION OF ADMINISTRATIVE FEES, ATTORNEY FEES AND COLLECTION  
AGENCY FEES TO COVER THE COSTS ASSOCIATED WITH THE COLLECTION OF  
DELINQUENT TAXES**

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF MIDDLESEX COUNTY,  
VIRGINIA, THAT THE FOLLOWING ORDINANCE IS HEREBY ADOPTED:

**Section 1. Payment of administrative fees, attorneys  
fees and collection agency fees.**

Any person, firm or entity liable for local taxes who fails to pay the taxes on or before the due date shall, in addition to all penalties and interest, pay a fee to cover the administrative costs associated with the collection of delinquent taxes. Such fees shall be imposed no earlier than thirty (30) days after the notice that the delinquency has been sent to the taxpayer and shall be equal to the maximum amounts allowed by §58.1-3958 of the Code of Virginia, as amended, or such other Virginia statute regulating the amount of such fees or covering the subject of fees in such cases. In addition to the administrative fee, the treasurer may add to the delinquent tax bill, any collection agency fees, or attorneys' fees actually contracted for, not to exceed twenty percent (20%) of the delinquent tax bill.

THIS ORDINANCE SHALL BE IN EFFECT UPON ADOPTION.

Adopted by the Board of Supervisors of Middlesex County, Virginia, on the 17<sup>th</sup> day of August, as follows:

John D. Miller, Jr.	aye
Fred S. Crittenden	aye
Wayne H. Jessie, Sr.	aye
Carlton S. Revere	aye
Peter W. Mansfield	aye

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A Copy Teste  
Charles M. Culley, Jr., Clerk