



## FY 2017 Recommended Budget Budget Question

**Board Question #: 112**

**BUDGET QUESTION:** Can we do quarterly tax billings? If so, how would it work? How would it impact the budget, if at all? What localities do quarterly billings? What would be the impact of delinquencies from the increased frequency of billing?

**RESPONSE:** State Code §58.1-3916 limits governing bodies to establishing either once per year or twice per year due dates for the payment of taxes. Cities can bill four times per year because cities may adopt a Charter that allows them to bill more than twice a year. There are a handful of cities that do this: Norfolk, Chesapeake, Bedford, Lynchburg, Petersburg and Portsmouth.

Prince William is specifically authorized by State Code §58.1-3916.02 to set alternative due dates for real estate taxes on the homes of anyone at least 65 years old or a taxpayer who is totally disabled.