

**AN RESOLUTION EXTENDING THE DATE FOR PAYING 2020 PERSONAL
PROPERTY TAXES TO FEBRUARY 1, 2021 DUE TO THE COVID-19 PANDEMIC**

WHEREAS, on March 11, 2020, the World Health Organization declared the outbreak of the novel coronavirus, SARS-CoV-2, and the disease it causes, commonly referred to as COVID-19, a pandemic (for reference in this ordinance, this virus and the disease that it causes are referred to as “COVID-19”); and

WHEREAS, on March 12, 2020, Governor Ralph S. Northam issued Executive Order Number Fifty-One (“EO 51”) declaring a state of emergency for the Commonwealth of Virginia because of the COVID-19 pandemic; EO 51 acknowledged the existence of a public health emergency arising from the COVID-19 pandemic and that it constitutes a “disaster” as defined by Virginia Code § 44-146.16 because of the public health threat presented by a communicable disease anticipated to spread; and

WHEREAS, on March 14, 2020, the City Manager, acting as the Director of Emergency Management, declared a local emergency because of the COVID-19 pandemic pursuant to his authority under Virginia Code § 44-146.21, and this declaration was confirmed by the Harrisonburg City Council on March 24, 2020; and

WHEREAS, as a result of the COVID-19 pandemic many residents and businesses in the City of Harrisonburg have suffered financial hardship, including temporary and permanent business closings, decreased sales and revenues, and significantly increased unemployment levels; and

WHEREAS, Personal Property Tax (Car Tax and Business Personal Property Tax) bills have been mailed, with payment due by December 7, 2020, subject to penalties of 10% and interest at 4% per annum for late payments pursuant to Harrisonburg City Code Section 4-1-27; and

WHEREAS, Section 58.1-3916 of the Code of Virginia empowers the Harrisonburg City Council to grant by resolution an extension of time, not to exceed 90 days, for the payment of Personal Property Taxes; and

WHEREAS, the Harrisonburg City Council wishes to provide additional support to the community at this time and finds that good cause exists to extend the due date for the payment of Personal Property Taxes.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Harrisonburg, Virginia:

That the due date for the payment of Personal Property Taxes for tax year 2020 is hereby extended to February 1, 2021, and that payment can be made up to that time without late penalties and interest.

That the City staff immediately communicate the extension information to the community.

ADOPTED AND APPROVED this _____ day of November, 2020.

MAYOR

ATTESTEE:

CITY CLERK