

## ARLINGTON COUNTY CODE

## Chapter 27

## MISCELLANEOUS ORDINANCES

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**§ 27-1. Recordation Tax.**

A County recordation tax is hereby imposed in an amount equal to one-third (1/3) of the amount of the State recordation tax collectable for the State on the first recordation of such taxable instrument; provided, however, no tax shall be imposed under this section upon any instrument on which the State recordation tax is fifty cents (\$0.50) specifically; and provided further, that where a deed or other instrument conveys, covers or relates to property located partly in Arlington County and partly in another county or city, or in other counties or cities, the tax imposed under the authority of this section shall be computed only with respect to the property located in Arlington County.

The Clerk of the Circuit Court of Arlington County collecting the tax imposed under this section shall pay

the same into the treasury of Arlington County.  
(10-1-58)

**§§ 27-2, Reserved.27-2.1.**

**Editors Note:** Ord. No. 85-39, adopted Nov. 16, 1985, repealed §§ 27-2 and 27-2.1. Section 27-2 pertained to the parking of vehicles for sale of merchandise and was derived from legislation adopted Aug. 30, 1958, as amended by Ord. No. 85-1, adopted Jan. 5, 1985; Ord. No. 85-4, adopted Jan. 18, 1985; Ord. No. 85-6, adopted Jan. 26, 1985; and Ord. No. 85-8, adopted Feb. 23, 1985. Section 27-2.1, pertains to the use by peddlers of streets and other public places and was derived from Ord. No. 85-1, adopted Jan. 5, 1985.

**§ 27-3. Interest on Delinquent Taxes and Refunds of Erroneously Assessed Taxes.**

Except as otherwise provided, interest shall be charged on all past due taxes. Beginning on October 24, 2009, interest shall accrue on all past due County taxes at a rate of ten percent (10%) per annum.

Interest on any tax that is past due shall begin to accrue on the day after the tax is due, and such interest shall continue to accrue until the date on which payment is made.

Any person who is aggrieved by an assessment of the Commissioner of the Revenue or Director of Real Estate Assessment may apply to the assessing officer for correction of such assessment.

Should the assessing officer determine that such tax was erroneously assessed, the assessing officer shall certify to the Treasurer the amount erroneously assessed and the Treasurer shall refund the amount erroneously paid together with any penalties and interest paid thereon. No refund shall be made, in any case, if the application for correction of an assessment is made after the last day of the tax year for which such taxes were assessed plus the number of years allowed by the Code of Virginia for application to the Circuit Court for correction of erroneous assessments.

Interest payable on any such refund of taxes erroneously assessed shall begin to accrue on the later of (i) the date on which the tax being refunded was required to be paid and (ii) the date on which the tax being refunded was paid. Refunds of personal property vehicular taxes assessed in accordance with the Code of Virginia § 58.1-3516 shall be without interest. Pursuant to Virginia Code § 58.1-3916 no interest shall be paid on any refund in the amount of ten dollars (\$10.00) or less.

(10-11-58; 3-1-61; 9-10-77; Ord. No. 92-31, 7-11-92; Ord. No. 92-32, 1-1-93; Ord. No. 09-07, 4-28-09; Ord. No. 09-21, 10-24-09)

**§ 27-4. Compulsory School Attendance.**

An act designated as Chapter 72, Acts of the General Assembly of Virginia, Extra Session 1959, providing for the compulsory attendance of children between the ages of seven (7) and sixteen (16) in the schools specified in said act, shall, from and after September 28, 1959, be in effect and in force within the County of Arlington.

(9-28-59)

**§ 27-5. Local Enrollment or Placement of Pupils in the Arlington County Public School System.**

Upon the recommendation of Arlington County School Board, the County of Arlington hereby elects to be bound by provisions of Title 22, Chapter 12, Article 1.2 of the Code of Virginia of 1950, as amended, and the provisions of Title 22, Chapter 12, Article 1.2 are hereby adopted by reference as though set forth in full herein.

(3-25-61)

**§ 27-6. Local County Sales Tax.**

A. *General retail sales tax for the County of Arlington.* Pursuant to Title 58, Chapter 8.1, §§ 58.1-605 and 58.1-3716 of the Code of Virginia, a local general retail sales tax at the rate of one percent (1%) to provide revenue for the general fund for the County of Arlington, is hereby levied. Said tax shall be added to the rate of the State sales

tax imposed by Chapter 8.1, Title 58 of the Code of Virginia. It shall be subject to all provisions of Chapter 8.1 of Title 58 of the Code of Virginia, all the amendments thereto, and the rules and regulations published with respect thereto.

B. *Administration and collection.* Pursuant to Title 58, Chapter 8.1, §§ 58.1-605 and 58.1-3716 of the Code of Virginia, the local general retail sales tax levied pursuant to this section shall be administered and collected by the State Tax Commissioner of the Commonwealth of Virginia in the same manner, subject to the same penalties as provided for the State sales tax, with the adjustments required by § 58-441.50 and § 58-441.51.

C. *Effective date of this section.* Effective date of this section shall be the first day of September, 1966. The Clerk of the County Board of Arlington County shall forthwith forward to the State Tax Commissioner of the Commonwealth of Virginia a certified copy of this section, so that it will be received within five (5) days after its adoption.

It is hereby further ordained pursuant to § 58.1-3504 of the Code of Virginia, 1950, as amended, household goods and personal effects located in Arlington County, Virginia, shall be and hereby are exempt from property taxation.

D. Nothing in this § 27-6 shall apply to artificial or propane gas, firewood, coal or home heating oil used for domestic consumption as defined in §§ 58.1-602 and 58.1-608 of the Code of Virginia as amended. This exemption shall be effective November 1, 1981.  
(9-1-66; 11-1-81)

#### **§ 27-7. Fee for Dishonored Check or Draft.**

The uttering, publishing or passing of any check, draft, or order for payment of any sums due to any agency of the Arlington County Government, which is subsequently returned for insufficient funds or because there is no account or the account has been closed, or because such check, draft, or order was returned because of a stop-payment order placed in bad faith on the check, draft, or order by the drawer, shall be subject to a fifty dollar (\$50.00) fee for each occurrence.

(3-23-74; Ord. No. 82-26, 7-1-82; Ord. No. 99-14, 6-12-99; Ord. No 11-09, 9-17-11)

#### **§ 27-8. Going Out of Business Sales.**

It shall be unlawful for any person either as principal or as an officer or agent of another to advertise or conduct a sale for the purpose of discontinuing a retail business, or to modify the word "sale" in any advertisement with the words "going out of business" or any other words which tend to insinuate that the retail business is to be discontinued and the merchandise liquidated in Arlington County, Virginia, without having first made application to the County Manager of the said County and having received from him a permit to conduct such sale. In this section, the term "County Manager" shall mean and include the term "or his designee."

Each application for such a permit shall contain a notarized statement that the retail business is to be discontinued and that the merchandise to be liquidated will not be sold at its present location by the applicant after one hundred and eighty (180) days from the effective date of the first permit issued for the sale.

Each application for such a permit shall be accompanied by an inventory list of all goods, including all goods on order but not yet in stock, which are to be offered for sale during the sale. Only the goods specified in the inventory list may be advertised at a reduced price or sold at a reduced price during the sale period. The County Manager shall inspect the advertisement and conduct of such sale to ensure that it is being advertised and conducted in accordance with the conditions set forth herein.

No special sale permit shall be issued until a fee of fifteen dollars (\$15.00) shall have been paid. Each permit shall be valid for a period of no longer than thirty (30) days, and any extension of that time shall constitute a new special sale and shall require an additional permit. The inventory list required for all additional permits shall consist of only the goods on the original inventory list which remain unsold. No more than six (6) permits shall be issued for

discontinuation of a particular retail business at one (1) location.

Any person who shall violate the provisions of this section, or who makes any statement in applying for the permit provided for in this section, knowing such statement to be false, shall be guilty of a misdemeanor and shall be punished by a fine of not more than three hundred dollars (\$300.00) or by imprisonment for not more than thirty (30) days, or both. Each day of violation of this section shall constitute a separate offense.

(5-12-23)

**§ 27-9. Disclosure of Financial Interests.**

A. The following persons shall file financial disclosure forms as required by § 2.1-639.14 of the Code of Virginia as amended:

1. All members of the governing body of Arlington County;
2. The following persons occupying positions of trust who are employees appointed by the County Board:
  - a. County Manager;
  - b. County Attorney;
  - c. Clerk of the County Board;
  - d. County Auditor
3. Persons occupying such positions of employment as are described below:
  - a. The Deputy County Manager and Assistant County Managers;
  - b. All department directors;
  - c. All deputy department directors and the Deputy County Attorney;
  - d. All division chiefs;
  - e. Employees of the following offices and departments having substantive decision-making responsibilities as determined by the County Manager and not otherwise designated in this section:
    - (1) County Manager's Office;
    - (2) Department of Management and Finance;
    - (3) Retirement Office (employees of the Board of Trustees, Employees Supplemental Retirement System II ("Retirement Board")).
  - f. Assistant to County Board Chairman;
  - g. All employees who have substantive decision-making responsibilities as determined by the County Manager in the following areas and functions:
    - (1) Inspection functions including but not limited to inspectors of food establishments, child care facilities, and construction sites;

- (2) Investigation functions where there is authority, similar to that of inspectors, to affect the operation of a business or commercial establishment or operation;
- (3) Real estate assessment;
- (4) Real property valuation;
- (5) Economic development, housing, community and environmental or transportation planning, and engineering design;
- (6) Procurement;
- (7) Purchase or disposal of property;
- (8) Management of construction contracts;
- (9) Management of capital projects;
- (10) Investment of funds, financial compliance, financial analysis, or auditing;
- (11) Tax auditing or assessment.

The County Manager shall maintain a list of all positions that the County Manager determines to have substantive decision-making authority in the areas and functions designated.

The Retirement Board shall maintain a list of all positions of employment with the Retirement Board that they determine to have substantive decision making authority.

4. Persons appointed by the County Board or County Manager or by a selection process established by the County Board or otherwise named as members, alternates, officers or trustees to the bodies designated below, plus any others as may subsequently be designated by County Board or County Manager as groups whose members must file such statements:
  - a. Economic Development Commission;
  - b. Human Rights Commission;
  - c. Community Housing Finance Corporation Board of Directors;
  - d. Industrial Development Authority;
  - e. Planning Commission;
  - f. Board of Equalization of Real Estate Assessments;
  - g. Board of Trustees of the Retirement System;
  - h. School Board;
  - i. Solid Waste Authority;
  - j. Arlington Community Services Board;
  - k. Health Center Commission;

- l. Finance Board;
- m. Community Development Citizens Advisory Committee;
- n. Commission for the Arts;
- o. Park and Recreation Commission;
- p. Citizens Advisory Commission on Housing;
- q. Historical Affairs and Landmark Review Board;
- r. Transportation Commission; and
- s. All boards, commissions, committees, and councils, or other advisory groups established by the County Board or County Manager that are composed of nonsalaried citizen members and that are designated at the time of their creation, or later, by the County Board as groups whose members must file such statements.

The Clerk of the County Board shall maintain a list of all County Board and County Manager appointed bodies that have been designated by the County Board as groups whose members must file financial disclosure forms.

B. The Clerk to the County Board shall cause the forms provided by the Virginia Conflict of Interest and Ethics Advisory Council to be distributed to all individuals required to file when appointed and annually thereafter no later than December 10 of each year. Individuals required to file shall file such statement annually on or before January 15 to the Clerk to the County Board.

C. The purpose of requiring the filing of financial disclosure forms is to provide information relating to any financial interest that may present an actual or potential conflict of interest. For the purpose of disclosing financial interests and actual or potential conflicts of interest, substantive decision-making responsibilities are those in which the decisions:

- 1. Are primarily independent in nature or not otherwise subject to extensive review;
- 2. Affect an outside business, operation, or party; and
- 3. Have a monetary value to outside businesses, operations, or parties that exceeds or can reasonably be anticipated to exceed a cumulative total of ten thousand dollars (\$10,000.00) per year for all such decisions.

(7-12-75; 7-29-78; Ord. No. 83-33, 12-10-83; Ord. No. 84-11, 4-28-84; Ord. No. 87-28, 12-12-87; Ord. No. 89-23, 8-12-89; Ord. No. 91-16, 5-14-91; Ord. No. 94-29, 11-22-94; Ord. No. 95-18, 10-17-95; Ord. No. 04-28, 10-2-04; Ord. No 17-14, 11-18-17)

**§ 27-10. Postponement of the Payment of Real Property Assessments for Local Improvements.**

Payment of real property assessments for local improvements in Arlington County for those properties whose owners are eligible for and request postponement under the provisions of Chapter 211 of the 1973 Acts of Assembly (Chapter 230 of the Acts of Assembly of 1950 and § 15.2-2407 of the Code of Virginia) shall be postponed in accordance with said provision unless the owner elects to pay the same before the sale or transfer of the property or the death of the last eligible owner. This section shall apply to assessments imposed by the County Board after September 1, 1973.  
(10-13-73)

**§ 27-11. Personal Property Tax on Business Tangible Personal Property and Machinery and Tools.**

A. There shall be a personal property tax at the personal property tax rate established each year by the County Board on the assessed value of all tangible personal property, machinery, and tools employed in a trade or business, as defined by Virginia Code, located in Arlington County on and valued as of January 1 of each tax year which shall be paid on or before September 5 of that year.

B. Any person who fails to pay the taxes on or before September 5 shall incur a penalty of ten percent (10%) of the amount due, or ten dollars (\$10.00), whichever shall be greater, but not to exceed the amount of the tax, which shall become part of the tax due from the person assessed. Any tax remaining unpaid in whole or in part sixty (60) days after the payment due date, shall incur an additional penalty of fifteen percent (15%) of the tax due and unpaid. Interest shall accrue as specified in § 27-3.

C. Returns of tangible personal property, machinery, and tools employed in a trade or business shall be filed on or before May 1 of each tax year on forms prescribed by the Commissioner of the Revenue. Any person liable for tax in Arlington County who fails to file a return of tangible personal property, machinery, and tools on or before May 1 of each year shall incur a penalty of ten percent (10%) of the tax assessed, which shall become part of the tax due for that year. This penalty shall be in addition to all other penalties and interest incurred for late payment of taxes or for filing a false tax return.

(10-23-76; 9-10-77; 4-7-79; 4-28-79; 5-31-80; 6-20-81; 7-11-81; Ord. No. 84-8, 4-7-84; Ord. No. 84-17, 6-2-84; Ord. No. 84-21, 7-7-84; Ord. No. 85-26, 7-13-85; Ord. No. 92-12, 4-25-92; Ord. No. 93-26, 1-1-94; Ord. No. 99-16, 7-10-99; Ord. No. 99-19, 8-14-99; Ord. No. 06-12, 10-14-06; Ord. No. 09-24, 11-17-09)

#### **§ 27-11.1. Personal Property Tax on Motor Vehicles, Trailers and Boats.**

A. *Tax liability.* There shall be a personal property tax at the rate established each year by the County Board on motor vehicles, trailers, semitrailers, and boats ("taxable property") which have a situs in the County on January 1 of each year or which acquire a situs in the County on or after January 2. When taxable property acquires a situs in the County on or after January 16 and before December 16, the personal property tax for that year shall be prorated on a monthly basis. When taxable property with a situs in the County is transferred to a new owner, personal property tax will be assessed to the new owner, prorated on a monthly basis for the portion of the tax year during which the new owner owns the taxable property. For purposes of proration, a period of more than one-half (1/2) of a month shall be counted as a full month and a period of less than one-half (1/2) of a month shall not be counted. The value of all taxable property shall be assessed as of January 1 of the tax year.

B. *Proration refunds.* When any taxable property loses its situs within the County or its title is transferred, the taxpayer shall be relieved from personal property tax and receive a refund of personal property tax, penalty and interest already paid, prorated on a monthly basis, upon application to the Commissioner of the Revenue, provided that application is made in the manner provided by §§ 58.1-3516 and 58.1-3980 of the Virginia Code; provided, however, no refund shall be made if the motor vehicle, trailer, or boat acquires a situs within the Commonwealth in a nonprorating locality during the tax year. No interest shall be paid on refunds of prorated taxes.

C. *Filing dates.*

1. The owner of every motor vehicle, trailer, or boat taxable in the County shall file a tax return for the vehicle with the Commissioner of the Revenue sixty (60) days of the vehicle first acquiring situs or becoming taxable in the County. This tax return shall be the basis for the assessment of the motor vehicle, trailer, or boat in all subsequent years in which the Commissioner of the Revenue has not been informed of a change in the address or name of the owner of the motor vehicle, trailer, or boat or of a change in the situs or ownership of the motor vehicle, trailer, or boat. Such owners are required to file a new personal property tax return with the Commissioner of the Revenue within sixty (60) days of any (i) change in the name or address of the person or persons owning the vehicle; (ii) a change in the situs of the vehicle; (iii) any other change affecting the assessment of the personal property tax on the vehicle for which a tax return was previously filed; or (iv) any change in which a person acquires one (1) or more vehicles for which no personal property tax return has been filed with the County.

2. Returns of all taxable semi-trailers with a situs within the County on January 1 shall be filed on or before May 1 of each tax year. Returns of all taxable semi-trailers which acquire a situs in the County or which have title transferred after January 1 shall be filed within sixty (60) days of the date on which situs is acquired or title transferred.

D. *Assessments.* Tax assessments for all taxable property for which tax returns are on file with the Commissioner of the Revenue from previous years or which have been filed on or before July 15 of the tax year shall be assessed on the personal property tax book prepared by the Commissioner of the Revenue and certified to the Treasurer on or before September 1 of the tax year, provided, however, that taxable property for which there is a change in situs or ownership may be assessed upon such change, which assessment shall be certified to the Treasurer for billing. All taxable property for which tax returns are filed after July 15 of the tax year, but within the time required in subsection C above, shall be assessed within thirty (30) days of receipt of the filed return by the Commissioner of the Revenue, which assessment shall be certified to the Treasurer for billing without penalty and interest.

E. *Payment dates.* Assessments on all taxable property with a situs in the County on January 1 shall be paid on or before October 5 of each year, provided, however, that taxable property assessed due to a change in situs or ownership shall be paid within thirty (30) days of billing by the Treasurer. Assessments on all taxable property for which a return must be filed prior to July 15 of the tax year shall be paid on or before October 5 of each year. Taxes on all taxable property for which a tax return is timely filed after July 15 shall be paid without penalty or interest within thirty (30) days of billing by the Treasurer or by October 5 of the year for which the taxes are due, whichever date is later.

F. *Late filing and payment penalties and interest.* Any person who fails to timely file a required personal property tax return pursuant to subsection C, above, shall incur a late filing penalty of ten percent (10%) of the amount of tax assessed or ten dollars (\$10.00) whichever is greater, but not to exceed the amount of the tax, which penalty shall become part of the tax. Any person that fails to pay personal property tax on or before the date due, as provided above, shall incur a penalty of ten percent (10%) of the tax assessed or ten dollars (\$10.00), whichever shall be greater, but not to exceed the amount of the tax, which penalty shall become part of the tax due. If, after sixty (60) days from the payment due date the taxes remain unpaid in whole or in part, there shall be added to the amount an additional penalty of fifteen percent (15%) of the unpaid tax assessed. Interest at the rate specified in § 27-3 from the first day of the month following the month in which taxes are due shall be paid upon the principal and penalties of such taxes remaining unpaid.

G. *Proration or credit when taxes paid elsewhere in the Commonwealth.* An exemption from this tax and any penalties arising therefrom shall be granted prorata for any tax year or portion thereof during which the property was legally assessed to the same taxpayer by another jurisdiction in the Commonwealth, and such tax on the assessed property was paid.

Any person who moves a motor vehicle from a nonprorating locality in Virginia into Arlington County in a single tax year shall be entitled to a property tax credit in Arlington if (i) the person was liable for personal property taxes on a motor vehicle and has paid those taxes to a nonprorating locality in Virginia and (ii) the taxpayer replaced, for any reason, the original vehicle upon which taxes were paid to the nonprorating locality for the same tax year. The Arlington County Treasurer shall provide a credit against the total personal property tax assessed by Arlington County on the replacement vehicle in an amount equal to the tax paid to the nonprorating Virginia locality for the period of time commencing with the disposition of the original vehicle and continuing through the close of the tax year in which the owner incurred tax liability to the nonprorating Virginia locality for the original vehicle.

(7-11-81; Ord. No. 84-8, 4-7-84; Ord. No. 84-17, 6-2-84; Ord. No. 84-21, 7-7-84; Ord. No. 85-26, 7-13-85; Ord. No. 92-12, 4-25-92; Ord. No. 92-47, 9-12-92; Ord. No. 93-26, 1-1-94; Ord. No. 95-3, 3-18-95; Ord. No. 97-1, 2-8-97; Ord. No. 99-16, 7-10-99; Ord. No. 99-19, 8-14-99; Ord. No. 04-19, 7-10-04; Ord. No. 06-12, 10-14-06; Ord. No. 18-12, 4-21-18)

#### **§ 27-11.2. Imposition of License Tax on Owners of Certain Motor Vehicles.**

A license tax of one hundred dollars (\$100.00) annually shall be imposed upon the owners of motor vehicles which do not display current license plates and which are not exempted from the requirements of displaying such



license plates under the provisions of Article 6 (§ 46.2-662 et seq.) of Chapter 6 of Title 46.2, §§ 46.2-1554 and 46.2-1555, are not in a public dump, in an "automobile graveyard" as defined in § 33.1-348 or in the possession of a licensed junk dealer or licensed motor vehicle dealer. Such ordinance shall exempt from such tax any vehicles which are stored on private property for a period not in excess of sixty (60) days, for the purpose of removing parts for the repair of another vehicle. Nothing in this section shall be applicable to any vehicle being held or stored by or at the direction of any governmental authority, to any vehicle owned by a member of the armed forces on active duty or to any vehicle regularly stored within a structure.

(Ord. No. 07-10, 9-8-07).

**§ 27-12. Display of Street Address Identification Number on Dwelling Units and Buildings.**

A. Every owner of a dwelling unit or building shall display the County assigned street address identification number on each front entrance to the dwelling unit or building in a manner as to be visible and distinguishable from the curblin e or pavement edge of the opposite side of the street on which the dwelling unit or building is located. If a dwelling unit or building is located on a parcel of land whose street frontage is at the end of a street such that there is no opposite side of the street, the street address identification number shall be clearly visible and distinguishable from a distance of thirty (30) feet into the street from the curblin e or pavement edge of the street adjacent to the property line on which the dwelling unit or building is situated.

B. In the event the location of the dwelling unit or building or other factors preclude compliance with the above requirement, an additional address identification number shall be displayed on, or in the vicinity of, the dwelling unit or building in such a manner as to be clearly visible and distinguishable as provided per above.  
(8-5-78)

**§ 27-13. Creation of an Industrial Authority.**

A. There is hereby created a political subdivision of the Commonwealth of Virginia, the name of which shall be the "Industrial Development Authority of Arlington County, Virginia" (the Authority), pursuant to the Industrial Development and Revenue Bond Act (Chapter 33, Title 15.1, Code of Virginia of 1950, as amended) (the Act).

B. The Authority shall have all public and corporate powers as set forth in the Act, including such powers as may hereinafter be set forth, from time to time, in the Act.

C. The Authority shall be governed by a Board of Directors of seven (7) members to be appointed by the County Board by resolution.

D. Following the appointment of the Directors, the Chairman of the County Board is hereby authorized to call the initial meeting of the Board of Directors of the Authority by written notice delivered to each member thereof at least four (4) days in advance or such meeting, stating the time, place and matters of business proposed to be conducted. At such meeting the Board of Directors shall organize and elect officers in the manner provided by law.  
(7-29-78; 1-19-80; 1-27-81; 4-25-81)

**§ 27-14. Filing and Giving Notice of Conversion Condominium Information.**

A. The declarant of a conversion condominium pursuant to the Virginia Condominium Act shall file with the County Board two (2) copies of all the information which is required by the Virginia Real Estate Commission pursuant to § 55-79.89 of the Code of Virginia, 1950, as amended. This filing shall be simultaneous with the filing required by the Commission. There shall be no filing fee for this filing. The information which is filed with the County Board shall be available for examination at such County offices as the County Manager may designate during regular hours of operation. At the time of filing, the declarant shall notify the tenants of the subject dwellings of the filing and of the availability of the information at the two (2) locations designated by the County Manager.

B. It shall be unlawful to fail to file as required by this section.  
(8-9-80)

**§ 27-15. Stable and Reliable Source of Funds for Mass Transit.**

A. This Board declares its intent to fund any contribution for expenses to which it agrees by written contract by allocation of stable and reliable revenues as are or may become available, and does hereby designate the general revenue of this County as the source of funds which may be appropriated to pay for Metro transportation services for which this County has or may in the future contract with WMATA, it being understood that no money shall be drawn from the Treasury nor any obligation for the expenditure of money be incurred, except in pursuance of a legally enacted appropriation resolution.

B. The County Board desires that the County Manager continue close coordination with WMATA to ensure that any contractual contribution of this County to which it agrees by written contract for operating expenses, less the amount thereof covered by the relevant tax on fuels or other payments by the Commonwealth of Virginia, be included in the annual budget submissions and all proposed revisions thereto.  
(Ord. No. 82-31, 7-13-82)

**§ 27-16. Payment of Taxes and Other Fees by Credit Card.**

A. The Treasurer is hereby authorized, pursuant to § 58.1-3013 of the Code of Virginia of 1950, as amended, to accept payment of local taxes and other fees, penalties, and interest by the use of a credit card. The Treasurer is authorized to investigate credit card entities and determine those that are responsible, efficient, and capable of cooperating with the County for the collection of local taxes and other fees and to establish a list of credit cards so determined which may be accepted for payment of local taxes and other fees, penalties, and interest. The Treasurer shall add to such payment a sum not to exceed four percent (4%) of the amount of tax or other fee, penalty, and interest paid as a service charge for the acceptance of such card. Such charge shall not exceed the service charge charged to Arlington County.

B. If any credit card transaction tendered for payment of any tax or other fee, penalty, and interest due is not paid by the bank or credit card company, the taxpayer for whom such credit card transaction was tendered shall remain liable for the payment of the tax or other fee, penalty, and interest, the same as if such credit card transaction had not been tendered.

C. The County Manager will provide to the Treasurer a list of fees eligible to be paid by credit card.  
(Ord. No. 85-28, 7-13-85; Ord. No. 91-2, 2-12-91)

**§ 27-17. Establishment of County Law Library Fund.**

A. The clerks of the Circuit and District Courts of Arlington County shall collect from any person filing a civil action in their court a law library fund fee of four dollars (\$4.00). However, those persons exempted by law from paying filing fees shall also be exempt from this fee.

B. The collected fees shall be transferred to the Treasurer who shall place them into a law library fund kept by the Treasurer.

C. The County Board or its designee may use money from the fund to establish and maintain a County law library and for any purpose allowed by State law relating to the law library, including, but not limited to, purchasing books, materials and furnishings and paying for staff.

D. The County law library shall be open to the public at hours reasonable to the need of the public.

E. The clerks of the Circuit and District Courts shall begin assessing this fee when the law library is opened to the general public.

(Ord. No. 90-24, 7-11-90; Ord. No. 90-29, 8-11-90; Ord. No. 90-30, 9-15-90)

**§ 27-18. Establishment of Courthouse Maintenance Fund.**

A. The clerks of the Circuit and District Courts of Arlington County shall collect, as part of the fees taxed as costs in each criminal or traffic case and in addition to any other costs, a sum of two dollars (\$2.00).

B. The collected fees shall be transferred to the Treasurer who shall place them into a courthouse maintenance fund kept by the Treasurer.

C. The County Board or its designee may use money from the fund for any purpose allowed by State law relating to the County Courthouse, including, but not limited to, the construction, renovation or maintenance of the Courthouse, Jail or any Courthouse-related facility and the payment of increases in the cost of heating, cooling and electricity.

(Ord. No. 90-24, 7-11-90; Ord. No. 90-29, 8-11-90; Ord. No. 90-30, 9-15-90; Ord. No. 12-09, 6-16-12, effective 7-1-12; Ord. No. 12-11, 10-20-12, effective 7-1-12)

#### **§ 27-19. Local County Tax on Wills and Administration.**

*Levy and rate of tax.* A tax on the probate of every will or grant of administration in an amount equal to one-third (1/3) of the State tax imposed by Virginia Code § 58.1-1712 or its successor is hereby levied. The tax shall be collected by the clerk of the court in whose offices wills are admitted to probate or grants of administration are issued. The tax shall be imposed and collected in the same manner that the State tax is imposed and collected. The tax collected under this section shall be paid to the County Treasurer.

(Ord. No. 91-10, 4-27-91)

#### **§ 27-20. Local Tax for Enhanced Emergency Telephone (E-911) Service.**

A. *Definitions.* The following words and terms, when used in this section, shall have the following meanings unless the context clearly indicates otherwise:

“E-911 system” means a telephone service which utilizes a computerized system to automatically route emergency telephone calls placed by dialing the digits “911” to the proper public safety answering point serving the jurisdiction from which the emergency telephone call was placed. An E-911 system includes selective routing of telephone calls, automatic telephone number identification, and automatic location identification performed by computers and other ancillary control center communications equipment.

“Local telephone service” means switched local exchange access service.

“Person” includes individuals, partnerships, associations, corporations, and combinations of individuals of whatever form and character.

“Purchaser” means every person who purchases local telephone service.

“Seller” includes every person who sells or furnishes local telephone service.

“Telephone line” means each access line from a purchaser to a local telephone service.

“Treasurer” means the Treasurer of Arlington County.

B. *Levy and rate; effective date; exemptions.* There is hereby imposed and levied by the County upon every purchaser of local telephone service a tax in the amount of three dollars (\$3.00) per telephone line per month. This tax shall be paid by the purchaser to any seller of local telephone service for the use of Arlington County to pay the initial capital, installation, and maintenance costs of its E-911 system; and to offset recurring maintenance, repair, and system upgrade costs, and salaries of dispatchers directly attributable to the E-911 program. The levy shall apply to all bills rendered to purchaser on or after July 1, 1997. The United States of America, the Commonwealth of Virginia, and the political subdivisions, boards, commissions, and authorities thereof are hereby exempted from the payment of the taxes imposed and levied by this section.

C. *Collection and payment; records to be kept by seller.* It shall be the duty of every seller of local telephone service to purchasers of such service within the County of Arlington to bill and collect this levy on each telephone line rendered by it. The seller shall report and pay over all tax collected in any calendar month to the Treasurer on or before the last day of the first calendar month thereafter. The seller shall, upon payment of the tax collected hereunder, report to the Treasurer the name and address of all purchasers of local telephone services who have failed to pay the tax imposed by this section. The seller shall keep complete records showing all purchases of telephone service to consumers in the County, which records shall show the date of service, the date of billing, the date of payment thereof, and the amount of tax imposed hereunder. Such records shall be available for inspection by the duly authorized agents of Arlington County at reasonable times.

D. *Penalties, interest and collection fees.*

1. If a seller or purchaser required to collect taxes or pay taxes pursuant to this section fails or refuses to remit, pay, or report the taxes collected or due within the time and in the amount specified by this section, there shall be added to such tax due a penalty of ten percent (10%) of the tax due.
2. In addition to all penalties, interest at the rate prescribed in § 27-3 shall be charged on taxes and penalties assessed on or after July 1, 1999, not paid or remitted when due. For unpaid taxes assessed prior to July 1, 1999, interest shall accrue through June 30, 1999, at ten percent (10%) during the first year of delinquency and thereafter at the rate of interest established in § 6621 of the Internal Revenue Code of 1984, as amended, and shall be assessed at the rate prescribed in § 27-3 after June 30, 1999.
3. The assessment or payment of penalties and interest pursuant to this section shall not be deemed a defense to any criminal prosecution for failure to comply with any of the requirements of this section.

E. *Penalty for violation of section.* Any purchaser failing, refusing, or neglecting to pay the tax hereby imposed or levied, and any seller violating the provisions hereof, and any officer, agent, or employee of any seller violating the provisions hereof shall, upon conviction, be subject to a fine of not more than one hundred dollars (\$100.00). Each failure, refusal, neglect, or violation and each day's continuance shall constitute a separate offense.

F. *Compensation for seller.* For the purpose of compensating the seller which accounts for and remits to Arlington County the tax levied by this section, the seller shall be allowed three percent (3%) of the amount of the tax remitted and accounted for to the County in the form of a deduction in paying the amount due by it to the County.

G. *Tax severability clause.* It is hereby declared to be the intention of the Arlington County Board that the paragraphs, sentences, clauses and phrases of this section are severable, and if any phrase, clause, sentence, or paragraph of this section shall be declared unconstitutional or invalid by the valid judgment or decree of a court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, and paragraphs of this section.

H. *Effective date.* The tax levied or imposed under this section shall become effective on the later of July 15, 1991, or on the day immediately after one hundred twenty (120) days' written notice by certified mail to the registered agent of the seller required to collect the tax.

(Ord. No. 91-15, 5-11-91; Ord. No. 92-12, 4-25-92; Ord. No. 95-5, 4-29-95; Ord. No. 97-3, 4-12-97; Ord. No. 99-16, 7-10-99; Ord. No. 99-19, 8-14-99; Ord. No. 00-12, 4-13-00; Ord. No. 04-12, 4-24-04)

**§ 27-21. Payment of Administrative Fees, Attorney's Fees, and Collection Agency's Fees to Cover the Costs Associated with the Collection of Delinquent Taxes or Other Delinquent Charges.**

Any person liable for local taxes or other delinquent charges who fails to pay the taxes or other charges on or before the due date shall, in addition to all penalties and interest, as authorized in §§ 27-3 and 27-11.1 of the Arlington Code, pay a fee to cover the administrative costs associated with the collection of delinquent taxes or other

delinquent charges. Such fee shall be added to all penalties and interest authorized and shall be equal to the maximum amounts allowed by § 58.1-3958 of the Virginia Code, as amended, or such other Virginia statute regulating the amount of such fees or covering the subject of fees in such cases. Additionally, collection agency's fees or attorney's fees actually contracted for not to exceed twenty percent (20%) of the delinquent tax bill or other delinquent charges bill, may be recovered from any such person whose taxes or other delinquent charges are thereafter collected by a private collection agent or attorney. For purposes of this section, local taxes shall mean any tax which falls on a taxpayer as a result of action by the Arlington County Board or whose rate is determined by action of the Arlington County Board or both.

(Ord. No. 92-12, 4-25-92; Ord. No. 96-12, 6-29-96; Ord. No. 99-14, 6-12-99; Ord. No. 99-16, 7-10-99; Ord. No. 99-19, 8-14-99; Ord. No. 04-21, 7-10-04)

#### **§ 27-22. Processing Fee for Incarceration of Persons in Arlington County Jail.**

There shall be imposed a processing fee of twenty-five dollars (\$25.00) on any individual admitted to the Arlington County Jail following conviction. The fee shall be ordered as a part of court costs collected by the appropriate clerk of the court, and shall be deposited into the account of the Arlington County Treasurer to be used by the Arlington County Sheriff to defray the costs of processing arrested persons into the Jail.

(Ord. No. 02-21, 7-20-02)

**Editors Note:** Ord. No. 02-21, adopted July 20, 2002, amended the Code by adding provisions designated as §§ 27-22(a) and (b). For ease of use and indexing, said provisions have been included herein as §§ 27-22 and 27-23 at the discretion of the editor.

#### **§ 27-23. Court Security Fee for Persons Convicted in Arlington County District or Circuit Court.**

There shall be imposed a court security fee of ten dollars (\$10.00) on any defendant convicted of any statute or ordinance in each criminal or traffic case in Arlington County District or Circuit Court. The fee shall be ordered as a part of court costs collected by the appropriate clerk of the court and shall be remitted to the Arlington County Treasurer subject to appropriation by the County Board to the Arlington County Sheriff's Office for the funding of providing courthouse security personnel.

(Ord. No. 02-21, 7-20-02; Ord. No. 07-09, 5-8-07)

**Note:** See the editor's note at § 27-22.

#### **§ 27-24. Snow and Ice Removal.**

The County Board of Arlington County hereby finds that the unabated accumulation of snow and ice on public property threatens the public health, safety and welfare of the community, and constitutes a public nuisance unless abated in accordance with the requirements of this section.

A. It shall be the duty of the owner, occupant or other person or entity in charge of any occupied property in the County which is adjacent to any public sidewalk to remove or cause to be removed snow or ice from the entire width of such sidewalk, including any adjacent curb-cut, up to a maximum width of thirty-six inches, and if the same cannot be wholly removed, shall apply thereon sand or other proper substance so that such sidewalk shall be safe for public travel.

B. Snow or ice below six (6) inches shall be removed within twenty-four (24) hours, and six (6) inches or above shall be removed within thirty-six (36) hours of the cessation of such snow fall or freezing. (Snowfall as measured by the National Oceanic and Atmospheric Administration at National Airport.)

C. Any person who violates subsections A and B may be assessed a civil penalty of fifty dollars (\$50.00) for sidewalk less than two hundred linear feet in length; for sidewalk greater than two hundred linear feet in length, one hundred dollars (\$100.00).

D. Notwithstanding the assessment of a penalty under subsection C, the County may remove any snow or ice which has not been removed pursuant to subsections A and B, and recover abatement costs against the

property owner or other person or entity in charge of maintenance of the property, in addition to issuance of penalties under subsection C.  
(Ord. No. 10-15, 6-12-10)

**§ 27-25. Deposit of Snow and Ice on Streets or Sidewalks.**

The County Board of Arlington County hereby finds that the unabated accumulation of snow and ice on public property threatens the public health, safety and welfare of the community, and constitute a public nuisance unless abated in accordance with the requirements of this article.

A. No person shall plow, shovel or blow any snow or ice from private property onto a public street, crosswalk, transit stop, sidewalk or any public property.

B. Any person convicted of violating this section shall be guilty of a class 4 misdemeanor. Every day's continuance of the violation shall be deemed a separate offense.

C. Notwithstanding subsection B, the County may remove any snow or ice which has been moved into the public right-of-way pursuant to subsection A, and recover abatement costs against the owner or other person or entity in charge of maintenance of the property, in addition to the criminal penalty under subsection B.  
(Ord. No. 10-15, 6-12-10)

**§ 27-26. Electronic Summons System Fee for Persons Convicted in Arlington County District or Circuit Court.**

There shall be imposed an electronic summons system fee of five dollars (\$5.00) on any defendant convicted of any statute or ordinance in each criminal or traffic case in Arlington County District or Circuit Court. The fee shall be ordered as a part of court costs collected by the appropriate clerk of the court and shall be remitted to the Arlington County Treasurer subject to appropriation by the County Board to the Arlington County Police Department for the funding and maintenance of an electronic summons system.  
(Ord. No. 14-08, 10-18-14, effective 1-1-15)