



March 24, 2020

To the Honorable Council  
City of Norfolk, Virginia

Item No.: R-3

Re: Extending Due Dates for Certain Taxes and Convenience Fees

Dear Ladies and Gentlemen:

Attached is an ordinance extending due dates for payment of certain taxes and granting relief of certain convenience fees during the coronavirus pandemic.

Respectfully,

Bernard A. Pishko  
City Attorney

BAP:lm  
Attachment

Form and Correctness Approved: *BAP*

Contents Approved:

By: \_\_\_\_\_  
Office of the City Attorney

By: \_\_\_\_\_  
DEPT. City Attorney's Office

NORFOLK, VIRGINIA

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AN ORDINANCE TEMPORARILY EFFECTIVELY EXTENDING DUE DATES FOR PAYMENTS OF CERTAIN TAXES AND TEMPORARY RELIEF OF CERTAIN CONVENIENCE FEES.

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BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That in order to allow the option to delay payment to taxpayers whose cash flow is adversely affected by the financial impact of the coronavirus pandemic, the dates upon which penalty and interest are assessed for the following taxes are delayed temporarily as provided below.

- a. Late payments of meals tax, admissions tax, occupancy tax and transient occupancy tax due in April 2020, May 2020 and June 2020 will not be assessed penalty or interest until 60 days after their due date. Timely filing is still required.
- b. Late payments of business personal property tax, personal property tax and real estate tax due between the date of this ordinance and August 1, 2020 will not be assessed penalty and interest until August 1, 2020.
- c. Convenience fees (charges for credit card and other electronic payments) on online transactions with the City Treasurer's office occurring between the date of this ordinance and June 30, 2020 are waived for the taxpayer; that is, taxpayers who pay using credit cards or other electronic means will not be assessed a fee for doing so during this pandemic period where quarantine is warranted.

Section 2:- That this ordinance shall be in effect from and after its adoption.