



AGENDA

Board of Supervisors Special Meeting

May 24, 2022

6:00 PM

Call to Order

- A. Public Hearing – Ordinance to Delay Penalties and Interest Upon Certain Local Taxes – Ed Daley
- B. Adjournment



COUNTY OF WARREN, VIRGINIA

BOARD OF SUPERVISORS AGENDA ITEM

DATE	ITEM	SUBJECT:	PAGE 1 OF
May 24, 2022	A	Public Hearing – Ordinance to Delay Penalties and Interest Upon Certain Local Taxes	
<u>EXPLANATION & SUMMARY:</u>			
Due to the uncertainty regarding personal property tax rates from the Commonwealth of Virginia and the County determining the best way to provide relief to taxpayers due to the increase in vehicle valuations, the local personal property tax rates were adopted by the Board of Supervisors later than anticipated on May 10, 2022. In order to provide additional time for individuals and businesses to pay these personal property taxes without penalty, interest, and collection activities, the Treasurer, Commissioner of the Revenue, and Administration are recommending: • The penalty for late payment of the taxes specified in Paragraph 3 of this Ordinance shall not be imposed until June 25, 2022. On and after June 25, 2022, a penalty of 10 percent or \$10.00, whichever is greater, of the amount of such taxes which have not yet been paid shall be imposed, provided that in no case may the penalty exceed the amount of tax payable. • The interest imposed upon late payment of the taxes specified in Paragraph 3 of this Ordinance shall be 0% until June 25, 2022. On and after June 25, 2022, interest shall accrue upon such taxes and any penalties imposed thereon at a rate of 10 percent per annum. • The provisions of this Ordinance shall apply only to personal property, machinery and tools, and vehicle license taxes that first become due on June 5, 2022. • The provisions of this Ordinance shall supersede any conflicting provisions in the Warren County Code that apply to such taxes, including without limitation Warren County Code §160-26 and §172-27. • The passage of this Ordinance shall be effective immediately.			
<u>COST & FINANCING:</u> N/A			
<u>PROPOSED OR SUGGESTED MOTION:</u>			
I move that the Board of Supervisors adopt the proposed ordinance to delay penalties and interest upon personal property, machinery and tools, and vehicle license taxes until June 25, 2022. OR I move that the Board of Supervisors not adopt the proposed ordinance to delay penalties and interest upon personal property, machinery and tools, and vehicle license taxes.			
SUBMITTED BY: Edwin C. Daley, County Administrator	DISPOSITION OF BOARD: ☐ APPROVED ☐ OTHER (DESCRIBE)		PROCESSED BY:

**AN ORDINANCE DELAYING PENALTIES AND
INTEREST UPON CERTAIN LOCAL TAXES**

WHEREAS, Warren County Code Section 160-26 (A) states: “Tax payments for real estate, personal property, and machinery and tools taxes shall be due and payable to the Treasurer of Warren County on a twice-per-year basis, with $\frac{1}{2}$ of the annual assessed value due on or before June 5, and the remaining $\frac{1}{2}$ of the annual assessed value due on or before December 5 of each tax year”; and

WHEREAS, Warren County Code Section 172-27 (A) states: “There is hereby levied, assessed and charged upon the owners of the following described vehicles, which are required to be licensed by the Commonwealth of Virginia, an annual license tax, payable to the County Treasurer annually not later than the fifth day of June”; and

WHEREAS, the Board of Supervisors wants to provide additional time for individuals and businesses to pay certain taxes without penalty, interest, and collection activities.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF WARREN COUNTY, VIRGINIA THAT:

1. The penalty for late payment of the taxes specified in Paragraph 3 of this Ordinance shall not be imposed until June 25, 2022. On and after June 25, 2022, a penalty of 10 percent or \$10.00, whichever is greater, of the amount of such taxes which have not yet been paid shall be imposed, provided that in no case may the penalty exceed the amount of tax payable.
2. The interest imposed upon late payment of the taxes specified in Paragraph 3 of this Ordinance shall be 0% until June 25, 2022. On and after June 25, 2022, interest shall accrue upon such taxes and any penalties imposed thereon at a rate of 10 percent per annum.
3. The provisions of this Ordinance shall apply only to personal property, machinery and tools, and vehicle license taxes that first become due on June 5, 2022.
4. The provisions of this Ordinance shall supersede any conflicting provisions in the Warren County Code that apply to such taxes, including without limitation Warren County Code §160-26 and §172-27.
5. The passage of this Ordinance shall be effective immediately.

Adopted this 24th day of May 2022.