

At a special meeting of the Board of Supervisors of Warren County held in the Warren County Government Center on May 24, 2022 at 6:00 PM.

Present: Cheryl L. Cullers, Chair (South River District); Delores R. Oates, Vice Chair (North River District); Victoria L. Cook (Fork District); and Walter J. Mabe (Shenandoah District); also present Edwin C. Daley, County Administrator; and Emily Ciarrocchi, Deputy Clerk of the Board

Absent: Jerome K. Butler (Happy Creek District)

Call to Order

Public Hearing – Ordinance to Delay Penalties and Interest Upon Certain Local Taxes – Ed Daley

Dr. Daley reported that 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 on May 10, 2022, which was later than anticipated. The Treasurer, Commissioner of the Revenue, and County Administration would like to provide additional time for individuals and businesses to pay these personal property taxes without penalty, interest, and collection activities.

Mrs. Oates asked if citizens would still see the June 5th due date on their bills, and Dr. Daley said the due date is still June 5th, per Section 160-26(A) of the Warren County Code. The Treasurer will be including a handout with the tax bills explaining that the penalties and interest will not begin accruing until June 25th; citizens can pay their personal property taxes without penalty through 5:00 PM on Friday, June 24th.

Mrs. Cullers opened the public hearing. There being no comments from the public, Mrs. Cullers closed the public hearing.

On a motion by Mr. Mabe, seconded by Mrs. Cook, and by the following vote, the Board of Supervisors adopted the proposed ordinance to delay penalties and interest upon personal property, machinery and tools, and vehicle license taxes until June 25, 2022:

Mabe, Aye; Cook, Aye; Cullers, Aye; Oates, Aye

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 ½ of the annual assessed value due on or before June 5, and the remaining ½ 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.

Adjournment

Mrs. Cullers adjourned the meeting at 6:02 PM.