



AGENDA

Board of Supervisors Special Meeting

June 3, 2022

5:00 PM

Call to Order

- A. Public Comment Period
- B. Adoption of Emergency Ordinance to Delay Penalties and Interest Upon Certain Local Taxes
– Caitlin Jordan/Jamie Spiker
- C. Adjournment



COUNTY OF WARREN, VIRGINIA

BOARD OF SUPERVISORS AGENDA ITEM

DATE	ITEM	SUBJECT:	PAGE 1 OF
June 3, 2022	B	Special Meeting – Ordinance to Delay Penalties and Interest upon Certain Local Taxes	

EXPLANATION & SUMMARY:

Under Section 160-26 of the Warren County Code, penalties and interest on real property taxes are imposed if the taxes are not paid by June 5th. The attached ordinance delays the date that penalties and interest are imposed for the late payment of real property taxes until June 25th.

COST & FINANCING: N/A

PROPOSED OR SUGGESTED MOTIONS:

I move the Board of Supervisors adopt the proposed ordinance to delay penalties and interest upon real estate taxes until June 25, 2022.

SUBMITTED BY:	DISPOSITION OF BOARD: ☐ APPROVED ☐ OTHER (DESCRIBE)	PROCESSED BY:
Edwin C. Daley County Administrator		

**AN EMERGENCY 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 1/2 of the annual assessed value due on or before June 5, and the remaining 1/2 of the annual assessed value due on or before December 5 of each tax year"; and

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

WHEREAS, the Board of Supervisors deems this matter to be an emergency as real estate taxes are currently due on June 5, 2022.

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

1. The penalty for late payment of real estate taxes shall not be imposed until June 25, 2022. On 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 real estate taxes shall be 0% until June 25, 2022. 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 real estate 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 is an emergency, and this Ordinance shall be effective immediately.

Ordained this 3rd day of June 2022.