

At a special meeting of the Warren County Board of Supervisors held in the Warren County Government Center on June 3, 2022 at 5:05 PM.

Present: Cheryl L. Cullers, Chair (South River District); Delores R. Oates, Vice Chair (North River District); Jerome K. Butler (Happy Creek District); Victoria L. Cook (Fork District); and Walter J. Mabe (Shenandoah District); also present were Edwin C. Daley, County Administrator; Caitlin Jordan, Senior Assistant County Attorney; Matt Robertson, Finance Director; Alisa Scott, Deputy Finance Director; Jamie Spiker, Treasurer; Emily Ciarrocchi, Deputy Clerk of the Board; and Roger Bianchini, Royal Examiner

Call to Order

Public Comment Period

There were no comments from the public.

Adoption of Emergency Ordinance to Delay Penalties and Interest Upon Certain Local Taxes – Ed Daley

Mrs. Cullers said she called this special meeting due to the penalties and interest being delayed on personal property taxes but not real estate taxes. At this time, it is the desire of the Board to delay penalties and interest for real estate taxes as well.

Jamie Spiker, Treasurer, inquired about whether this ordinance would include Sanitary District fees, and Mrs. Cullers said she would like to include those taxes as well. Mrs. Oates asked to publish the extension date on the website to let the public know.

On a motion by Mr. Butler, seconded by Mr. Mabe, and by the following vote, the Board of Supervisors adopted the proposed ordinance to delay penalties and interest upon real estate taxes and Sanitary District tax rates and rates of charge until June 25, 2022:

Mabe, Aye; Cooks, Aye; Cullers, Aye; Oates, Aye; Butler, Aye

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 $\frac{1}{2}$ 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, the Board of Supervisors wants to provide additional time for individuals and businesses to pay real estate taxes, including sanitary district taxes, without penalty, interest, and collection activities; and

WHEREAS, the Board of Supervisors deems this matter to be an emergency as real estate taxes, including sanitary district 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, including sanitary district 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, including sanitary district taxes, shall be 0 percent 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, including sanitary district 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.

Adjournment

Mrs. Cullers adjourned the meeting at 5:12 PM.