

SCOTT

VIRGINIA

At a special called meeting of the Scott County Board of Supervisors begun and held in the Supervisors' meeting room located at the Community Services Building in Gate City, Virginia on Thursday the 17th day of November, 2022 at 4:00 p.m.

PRESENT: Darrel W. Jeter
Marshall D. Tipton
Jeremy P. Herron
Danny P. Mann – Chairman
Selma G. Hood
Stefanie C. Addington – Vice-Chairman

ABSENT: Michael K. Brickey

Chairman Danny P. Mann called the meeting to order, gave the invocation, and led the Pledge of Allegiance.

On a motion by Marshall D. Tipton, duly seconded by Darrel W. Jeter, this Board hereby approves the agenda.

Voting aye: Darrel W. Jeter, Marshall D. Tipton, Jeremy P. Herron, Danny P. Mann, Selma G. Hood, and Stefanie C. Addington.

Voting nay: None.

Absent: Michael K. Brickey.

Chairman Danny P. Mann opened Citizen Expression Period to receive public comments.

Michelle Glover spoke about receiving tax tickets with only 13 days before the due day to pay taxes. She went on to say that she is here for the older citizens in the county. Ms. Glover addressed the struggle for senior citizens to pay their bills.

Sharon Nelson suggested having two tax payments per year instead of one.

Hearing no further comments, Chairman Mann closed Citizen Expression Period.

Chairman Danny P. Mann noted that there were some issues that should not have happened. He went on to say that he dislikes the higher taxes. Chairman Mann stated that he has had so many phone calls, and he does not blame them for calling. The intent is to extend the deadline. There were things beyond the control of the Board.

Treasurer Mitzi Owens pointed out that payment plans are available. The due date is always November 20th. People can come in once a month. The Commissioner's Office closes their books out once per year. Right now, we are seeing a lot of changes from the past two years. Real estate is pro-rated and personnel property is not. The office of the Commissioner of the Revenue is busy, too. We do not have the manpower to answer phone calls. Ms. Owens pointed out that her office is still doing their regular workload and dealing with auditors, too. She went on to say that her office is good with a deadline of December 16, 2022.

Supervisor Darrel Jeter inquired about the percent of tax collected.

Ms. Owens replied that she has not taken the time to look at that.

On a motion by Marshall D. Tipton, duly seconded by Selma G. Hood, this Board hereby adopts the following:

Ordinance No: 2022-09
**AN EMERGENCY ORDINANCE TO SET THE DUE DATE FOR
PAYMENT OF CERTAIN SCOTT COUNTY TAXES AND TO PROVIDE FOR
PAYMENT OF PENALTY AND INTEREST THEREON WHEN DELINQUENT**

It is hereby Ordained by the Board of Supervisors of Scott County that:

1. The annual tax levied upon real estate, manufactured homes, personal property, machinery and tools, merchants' capital, mobile homes and public service corporation property situate in Scott County, Virginia shall be due and payable on or before December 16th of the 2022 tax year;

2. Any person failing to pay any such tax on or before said due date of December 16, 2022, shall be assessed a penalty of ten (10%) percent of the tax due, which shall be added to the tax due;

3. In addition to the penalty provided in this Ordinance, any such taxes remaining unpaid on the day following the day such taxes are due to be paid shall be delinquent and interest upon the principal and penalties of such taxes at the rate of ten (10%) percent per annum shall be added to the amount of taxes or levies due from such taxpayer commencing on the first day of the month, January 1st, following the month in which such taxes are due to be paid;

4. Payment of said taxes, penalties and interest shall be made to the Treasurer of Scott County and accounted for as provided by State law;

5. Should any section, sentence or provision of this Ordinance be declared invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity or constitutionality of any other section, sentence or provision of this Ordinance;

6. All conflicting Ordinances or parts thereof which are inconsistent with the provisions of this Ordinance are hereby repealed;

7. This Ordinance shall be in full force and effect and shall apply in Scott County immediately on and after its passage by the Scott County Board of Supervisors for no more than 60 days as provided by law for adoption of emergency ordinances without prior notice unless readopted in conformity with the Code of Virginia.

Voting aye: Darrel W. Jeter, Marshall D. Tipton, Jeremy P. Herron, Danny P. Mann, Selma G. Hood, and Stefanie C. Addington.

Voting nay: None.

Absent: Michael K. Brickey.

Chairman Danny Mann adjourned the meeting until December 7, 2022.

CHAIRMAN

CLERK