

CAMPBELL COUNTY BOARD OF SUPERVISORS

November 15, 2022

A meeting of the Campbell County Board of Supervisors was held on the 15th day of November 2022 in the Multi-Use Room of the Walter J. Haberer Building, Rustburg, Virginia. The members present were:

Charlie A. Watts II, Chairman	Brookneal Election District
Kenneth R. Brown	Spring Hill Election District
Justin A. Carwile	Timberlake Election District
Matt W. Cline	Concord Election District
A. Dale Moore	Altavista Election District
Steve W. Shockley	Sunburst Election District

Absent was:

Jon R. Hardie	Rustburg Election District
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Also present were:

Frank J. Rogers, County Administrator
Clifton M. Tweedy, Deputy County Administrator
F. E. "Tripp" Isenhour, III, County Attorney
Paul Harvey, Director of Community Development
Sheila Smith, Treasurer
Calvin Massie, Commissioner of the Revenue
Catherine H. Moore, Clerk

Chairman Cline called the meeting to order at 6:35 p.m.

// EXTENSION OF TAX DUE DATE

Sheila Smith and Calvin Massie discussed with the Board the challenges and issues concerning the mailing of the tax bills for machinery and tools and business equipment. When the ordinance was adopted to implement twice a year billing for personal property and real estate taxes, the Board decided to only send out the tax bills for machinery and tools and business equipment one time a year. The challenges and issues were related to the vendor's failing equipment, loss of personnel and new software implementation. The tax bills for machinery and tools and business equipment affect around 2,000 taxpayers. Mr. Massie and Mrs. Smith requested the deadline be extended past December 5th in order to allow the affected taxpayers appropriate notice of their tax liability. Mrs. Smith added she plans to coordinate a meeting with the vendor and County staff to determine the best way to move forward with tax billings next year.

In the discussion that followed, Supervisor Shockley commented the business community would most likely want to pay their taxes in the current year for their 2022 tax returns. Mr. Massie anticipated the bills would be mailed by the first week of December which would allow business owners to pay their taxes by the end of the year. Because the Treasurer and Commissioner did not know the exact date the tax bills would be mailed, Administrator Rogers requested the Board consider a tax extension which would require the adoption of an emergency ordinance to change the deadline. A public hearing would be advertised for the December 6th meeting to formally adopt the ordinance.

Chairman Cline suggested the deadline for all taxes be extended in order to be consistent and to avoid confusion. Following a brief discussion, the Board was in favor of giving taxpayers sufficient time to pay their tax liability and was in favor of extending the deadline for the payment of all taxes. County Attorney Isenhour reviewed an emergency ordinance for the Board's consideration. The following motion was offered:

On motion of Supervisor Carwile, it was resolved the Board adopts the following:

AN UNCODIFIED ORDINANCE TO EXTEND THE DUE DATE FOR 2022 TAXES

WHEREAS, the Campbell County Board of Supervisors, in order that it may provide to the citizens and business owners of Campbell County ample time and notice to pay their taxes, has decided this 15th day of November, 2022 to grant an extension of the tax due date previously scheduled for December 5, 2022 for tax year 2022 only.

THEREFORE, it is hereby ORDAINED pursuant to Section 15.2-1427 and Section 58.1-3916 of the Code of Virginia; the following emergency ordinance is ADOPTED by the Campbell County Board of Supervisors:

1. Notwithstanding the language of Campbell County Code Section Sec. 9-1.2, the due date for the second installment of real estate, personal property, minerals, public service corporations, and watershed improvement taxes for the year 2022 shall be extended from December 5, 2022 to January 6, 2023.
2. Further notwithstanding the language of Campbell County Code Section Sec. 9-1.2, the due date for the payment of Machinery and Tools and Business Equipment taxes for the year 2022 shall be extended from December 5, 2022 to January 6, 2023.
3. Notwithstanding the language of Campbell County Uncodified Ordinance No. 1 Sec. 5(b) the due date for the Airport Special Service District tax for the year 2022 shall be extended from December 5, 2022 to January 6, 2023.
4. This ordinance is not to be codified in the Campbell County Code and shall serve only to affect the taxes coming due on December 5, 2022 in Campbell County. This ordinance shall have no effect on the due dates of any taxes coming due for the first time after the date of December 5, 2022.

This ordinance shall take effect immediately upon its adoption. This ordinance shall be of no effect unless readopted pursuant to notice as required by Section 15.2-1427 of the Code of Virginia at a subsequent meeting of the Campbell County Board of Supervisors.

The vote was: Aye: Brown, Carwile, Cline, Moore, Shockley, Watts
Nay: None
Absent: Hardie

Administrator Rogers advised the Board that staff would meet in early 2023 to discuss the twice-a-year billing process to determine how to improve the process going forward. Supervisor Shockley suggested staff consider the process used by Bedford County to mail only one mailer for both payments.

// BOARD OF EQUALIZATION APPOINTMENTS

The Campbell County general reassessment would be completed December 31, 2022. The Board was required to recommend three citizens for appointment by the Circuit Court to serve on the Board of Equalization to conduct hearings of any landowners aggrieved by the results of the general reassessment. The following motion was made:

On motion of Chairman Cline, it was resolved the Board of Supervisors recommends for appointment by the Campbell County Circuit Court the following citizens to serve on the Board of Equalization for a term beginning January 1, 2023 and continuing for one year to conduct hearings of any landowners aggrieved by the results of the general reassessment:

Donald R. Leslie
637 Crossroads Lane
Evington VA 24550

William T. Burleigh
1320 Booth Road
Concord VA 24538

J. Michael Davidson
2273 Sugar Hill Road
Brookneal VA 24528

The vote was: Aye: Brown, Carwile, Cline, Moore, Shockley, Watts
Nay: None
Absent: Hardie

// ADJOURNMENT

On motion of Supervisor Carwile, the meeting was adjourned at 7:26 p.m.

The vote was: Aye: Brown, Carwile, Cline, Moore, Shockley, Watts
Nay: None
Absent: Hardie

MATT W. CLINE, CHAIRMAN

Approved: _____