



**BOARD OF SUPERVISORS
- SPECIAL CALLED MEETING AGENDA –
GRAYSON COUNTY COURTHOUSE; INDEPENDENCE, VA
MONDAY, JULY 25TH, 2022 – 6:00 P.M.**

6:00 **Call to Order:** The Honorable Michael S. Hash

Opening Business:

- Invocation
- Pledge
- Decorum
- Approval of Agenda and Consent Agenda – *(Items listed under this heading may be approved in one motion without discussion as presented or amended.)*
 - 1. [Surplus](#)

6:05 **Public Hearing**

Public Hearing on proposed ordinance to create a new class of personal property for tax purposes, and to declare a surplus and credit/refund of such surplus funds to the taxpayers.

6:10 **New Business**

- [Ordinance](#) – Establishing and Segregating Certain Types of Personal Property as a Separate Classification for Taxation Purposes Pursuant to Virginia Code §58.1-3506 and Declaring a Surplus with Regard to Such Property and Establishing a Method for Returning Such Surplus Funds for Tax Year 2023
- [Appointment\(s\)](#)

6:30 **Adjourn**

- MEETING DECORUM -

All official meetings conducted within these chambers are to be observed by the following decorum:

- Behavior during all official meetings shall be consistent with the behavior exercised in any court or legislative room found within the Commonwealth of Virginia; and,
- There shall be no outbursts, booing, heckling or other forms of disrespectful behavior by any individuals present within these chambers; and,
- Persons wishing to speak shall do so respectfully and in accordance with the applicable Rules of Procedures and/or at the specific direction of the presiding official; and,
- Out of respect for the official business being conducted, for those conducting the official business and for those present for same purpose, there shall be no private conversations taking place in the audience or other forms of distracting behavior or nuisance; and,
- Please turn off cell phones and other such devices before entering these chambers.

Surplus

Mr. Shepley would like to keep the iPhone 7 that the County provided when he took office. The phone has been paid in full.

**AN ORDINANCE ESTABLISHING AND SEGREGATING CERTAIN TYPES OF
PERSONAL PROPERTY AS A SEPARATE CLASSIFICATION FOR TAXATION
PURPOSES PURSUANT TO VIRGINIA CODE § 58.1-3506 AND DECLARING A
SURPLUS WITH REGARD TO SUCH PROPERTY AND ESTABLISHING A METHOD
FOR RETURNING SUCH SURPLUS FUNDS FOR TAX YEAR 2022**

WHEREAS, the General Assembly of Virginia recently enacted HB 1239, amending § 58.1-3506 of the Code of Virginia to enable localities to establish certain types of personal property as a separate classification for local taxation purposes; and,

WHEREAS, the General Assembly of Virginia recently enacted HB 267, amending § 15.2-2511.1 of the Code of Virginia to enable localities to develop a method for returning surplus personal property tax revenues to taxpayers for any year in which the locality reports a surplus; and,

WHEREAS, the Board of Supervisors of Grayson County, Virginia (the "Board") recognizes the hardships imposed on the citizens of the County as a result of the lingering effects of the COVID-19 pandemic, supply chain disruptions and high levels of inflation, and by resolution duly adopted has extended the payment deadline for certain local taxes; and,

WHEREAS, the Board recognizes that due to supply chain disruptions and inflation, the values of certain items of personal property, including motor vehicles, have experienced unexpected increases in market values of approximately 28.5% over amounts originally assumed and budgeted by the County; and,

WHEREAS, the Board is advised that as a result of inflationary pressures, the County will realize a surplus in revenues over the budgeted amount for tax year 2022 for certain items of personal property, including vehicles, and wishes to establish a method to return such surplus revenues to taxpayers; and

WHEREAS, the Board wishes to separately assess for taxation certain types of personal property; and,

WHEREAS, after due notice and advertisement to the public, the Board has determined to establish a separate classification of personal property as set forth herein.

NOW, THEREFORE, BE IT ORDAINED that by the Grayson County Board of Supervisors that the items of property set forth below are declared to be a separate class of property and shall constitute a classification for local taxation within the County separate from other classifications of tangible personal property taxed by the County, and such items shall be subject to a separate rate of taxation, such rate to be fixed by resolution of the Board in accordance with generally-applicable law:

- A. Automobiles as described in subdivision A 3 of § 58.1-3503;
- B. Trucks of less than two tons as described in subdivision A 4 of § 58.1-3503;
- C. Trucks and other vehicles as described in subdivision A 5 of § 58.1-3503;

D. Motor vehicles with specially designed equipment for use by the handicapped as described in subdivision A 9 of § 58.1-3503; and

E. Motorcycles, mopeds, all-terrain vehicles, off-road motorcycles, campers, and other recreational vehicles as described in subdivision A 10 of § 58.1-3503.

IT IS FURTHER ORDAINED that the class of personal property identified herein in items A through E shall together be taxed for the 2023 taxable year and succeeding years at such rate as the Board may determine by resolution, or as otherwise provided by law.

IT IS FURTHER ORDAINED that for the 2022 tax year, 28.5% of the taxes assessed upon the class of personal property identified herein in items A through E is hereby declared surplus, and the Board adopts the following method for returning such surplus funds to the taxpayers:

1) For taxpayers who have already paid in full the taxes assessed for tax year 2022, the Treasurer of Grayson County, Virginia is hereby authorized to refund an amount equal to 28.5% of the taxes paid in full on any items of personal property identified in items A through E herein, provided that such taxpayer has no outstanding past due taxes of any nature owed to the County, including real or personal property taxes, penalty and interest. In such event, the Treasurer is hereby authorized to deduct from any refund an amount equal to the outstanding taxes, penalty and interest and credit such amount to the outstanding indebtedness.

2) For taxpayers who have not already paid in full the taxes assessed for tax year 2022, the Treasurer of Grayson County, Virginia is hereby authorized to accept as payment in full the amount shown on the taxpayer's tax bill for any items identified in items A through E herein, less 28.5%. The receipt for such tax payment shall reflect the total amount of tax assessed for such items, the actual amount paid by the taxpayer, and the credit of 28.5%, reflecting each component of the satisfied tax bill.

This ordinance shall take effect immediately upon adoption.

This Ordinance was duly adopted this _____ of _____, 2022

Member	Vote
Michael S. Hash	_____
John S. Fant	_____
Kenneth R. Belton	_____
R. Brantley Ivey	_____
Tracy A. Anderson	_____

I HEREBY ATTEST THAT THIS IS A TRUE AND ACCURATE COPY OF THE FOREGOING ORDINANCE.

Clerk

Board Appointments

- (Please see Rules of Procedure 5.10 listed below)

County Administrator

- Appoint Interim County Administrator effective August 1, 2022

Note: Pursuant to the BOS Rules of Procedure, Sec. 5.10, all potential nominations for appointment or recommendation are listed in the order applicable to said Rules and/or in the order in which they were tendered.

BOS Rules of Procedure

5.10 Appointments to Boards, Authorities, Commissions and Committees.

All appointments to any board, authority, commission or committee shall require a majority vote of the members present constituting a quorum. Any member of the Board may make nomination(s) for the Board's consideration of appointment for any qualified and eligible individual(s) to serve. In instances where an appointment is required to be made from within a defined voting district, it shall be the responsibility of the Board member representing that district to identify candidates for nomination to be affirmed through appointment by majority of the Board. If a district specific nomination is not provided by a Board member representing that district or if the nomination(s) fails to achieve affirmation by majority vote, then it shall then be the responsibility of the At-Large Member of the Board to offer up a nomination(s) for the Board's consideration. Whenever possible, it shall be the responsibility of a Board member to provide the name(s) of individual(s) they wish for the Board to consider for appointment with as much advance notice of the action as possible, along with any support information that would be of benefit in assisting the Board to consider a candidate(s) for appointment. Appointment recommendations made in advance by Board members shall chronologically be included in the Board's Packets in the order that they are tendered. The Chairman shall take up the appointment recommendations as presented by way of a motion and majority vote to include the recommendations as nominations, as well as take up any additional nominations that may be offered up from the floor.