VIRGINIA: A SPECIAL MEETING OF THE SURRY COUNTY BOARD OF SUPERVISORS HELD IN THE GENERAL DISTRICT COURTROOM OF THE SURRY COUNTY GOVERNMENT CENTER ON MONDAY, NOVEMBER 20, 2023 AT 7 PM.

PRESENT: SUPERVISOR ROBERT ELLIOTT, JR.
SUPERVISOR JUDY LYTTLE
SUPERVISOR WILLIAM (TIM) CALHOUN
SUPERVISOR BRENTON BYRD
SUPERVISOR BREYON PIERCE

ABSENT:

ALSO
PRESENT: MS. LOLA PERKINS, COUNTY ATTORNEY
MR. DAVID HARRISON, DEPUTY COUNTY ADMINISTRATOR
MS. DOREATHA PIERCE, COUNTY ADMINISTRATION

CALL TO ORDER/MOMENT OF SILENCE/PLEDGE OF ALLEGIANCE/ADOPT AGENDA

The meeting was called to order by Chairperson Elliott, who then asked for a moment of silence. Following the moment of silence, he asked those present to stand and recite the pledge of allegiance. Chairperson Elliott then asked if there were any corrections or changes to the agenda. There being none, Supervisor Lyttle made a motion to accept the agenda as presented. Supervisor Byrd seconded the motion. All present voted affirmatively.
(Approved)

NEW BUSINESS

1. Consideration of an Extension of the Real Estate and Personal Property Tax Deadline

   Supervisor Pierce made a motion to adopt the resolution to extend the real estate and personal property tax payment deadline from December 5, 2023, to February 5, 2024. Supervisor Lyttle seconded the motion. All present voted affirmatively. ***(Approved)***

ADJOURNMENT

There being no further business before the Board, Supervisor Byrd made a motion that the Board continue their meeting to December 7, 2023, at 7 p.m. The motion was seconded by Supervisor Lyttle. All present voted affirmatively. ***(Approved)***

The meeting Adjourned at 6:12 PM.

Surry County Treasurer's Office
Onike N. Ruffin, Treasurer

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November 20, 2023
Mrs. Melissa Rollins;
P.O. Box 65
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The disadvantages of extending the tax deadline for a longer period varies. One disadvantage is our submission to the Department of Taxation as a collection tool for delinquent Personal Property taxes. We use the Debt Set Off Program to collect personal property taxes after an account becomes delinquent. These funds generally are disbursed on a first come first served basis and the longer we wait to submit our file to the Department of Taxation we may lose those funds to other entities or localities due to a later submission. Funds are normally available late January through February as taxpayers file their income taxes and many taxpayers tell our office they rely on the tax return to pay their Personal Property taxes.

Placing the DMV Stops is another collection method used for collecting Personal Property taxes. DMV Stops will stop any registration activity with DMV until all taxes are paid in full, but we aren't able to select which tax year. If a taxpayer owes taxes from 1999-2023 for example and a stop has not been placed, we will have to extend placing a stop while risking the tax year 1999 being dropped due to the statute of limitations.

Another disadvantage is our collection tool for Real Estate taxes. Our office sends delinquent taxpayers a letter stating what is owed before submitting any account to the attorney for collection. We must then submit any names that don't enter into agreement with our office to the attorney. We would like to keep all accounts in the office however some circumstances require us to submit names to the attorney, we were not able to send a list to the attorney last year because we did not have the time to complete all necessary tasks before entering the next tax cycle. There are accounts that met the criteria for being submitted to the attorney, but we had no time to handle all that is required in doing so.
The extension is helpful to most of the taxpayers that have not already paid their tax accounts however the further the deadline is extended we lose the opportunity to use our most effective collection tools when needed to collect on accounts after the extension date has passed. The one-year tax extension delays the entire collection process for collecting other delinquent taxes.

If there are any additional questions or concerns, please contact me.

Sincerely,

Onike N. Ruffin

Onike N. Ruffin, Treasurer