



Office of the Town Manager
Frank Cassidy

STAFF REPORT

Warrenton Town Council

Carter Nevill, Mayor
Heather Sutphin, Ward 1
William Semple, Ward 2
Brett Hamby, Ward 3
James Hartman, Ward 4 Vice Mayor
Eric Gagnon, Ward 5
Paul Mooney, At Large
David McGuire, At Large

Council Meeting Date:	August 13, 2024
Agenda Title:	Delinquent Tax Lists for Publication
Requested Action:	Review and approve the lists for publication
Department / Agency Lead:	Finance and Procurement
Staff Lead:	Stephanie Miller, Director of Finance and Procurement

EXECUTIVE SUMMARY

Virginia Code § 58.1-3921 and Section 15-4 of the Town Code provide that the Finance Director produce a list of delinquent real estate and personal property taxes within sixty days of the end of the fiscal year. Additionally, Virginia § 58.1-3924 enables Council to have the delinquent tax list published in a local newspaper with the cost associated added to the delinquent tax amount.

BACKGROUND

A list of delinquent real estate and personal property taxes is provided as of August 5, 2024. This list will be published in the local paper. Historically, this collection effort has proved successful in alerting Town taxpayers of their delinquent status. Please note that at least two notices have been mailed to all taxpayers that owe delinquent taxes.

Also provided is a list of real estate and personal property accounts that generated tax bills of less than \$5. Virginia Code § 58.1-3912 provides that the treasurer may elect not to send a bill amounting to \$20 or less. The list to be published will not include taxpayers with a delinquent amount of \$5.00 or less.

A \$2.00 fee will be added to the delinquent tax amounts in the attached listing.

STAFF RECOMMENDATION

Approve the list of delinquent real estate and personal property taxes and direct the Finance Director to have this list published in a local newspaper.

Service Level/Collaborative Impact

No service level/collaborative impact.

Policy Direction/Warrenton Plan 2040

None

Fiscal Impact

No fiscal impact.

Legal Impact

No legal impact.

ATTACHMENTS

n/a