

**SURRY COUNTY BOARD OF SUPERVISORS
PUBLIC HEARING NOTICE
SPLIT BILLING FOR REAL ESTATE AND PERSONAL PROPERTY TAXES**

NOTICE is hereby given pursuant to Virginia Code § 15.2-1427 that the Surry County Board of Supervisors will hold a Public Hearing at 6:00 PM on Thursday, October 3, 2024, at the Surry County Government Center, 45 School Street, Surry, Virginia, to consider and intends to take action on, the adoption of amendments to Chapter 16, *Licenses, Taxation and Miscellaneous Regulations*, Article I, to add a Section 16-4 providing for split billing for real estate and personal property taxes and setting the due dates as June 5th for personal property and December 5th for real estate, beginning in 2025. For the 2025 tax year only, a one-time extension of the deadline for personal property taxes shall be granted until September 5th. Machinery and tools taxes and taxes on business equipment will continue to be due on December 5th.

All interested parties may appear and present their views at the above time and place. If you require assistance or special accommodation to participate, please contact the Surry County Administrator's Office at (757) 294-5271 at least 72 hours before the hearing.

A full copy of the proposed Ordinance amendments may be obtained on the Surry County website at <https://www.surrycountyva.gov/> or a copy of the information may be reviewed in the Office of the County Administrator, Surry County Government Center, 45 School Street, Surry, Virginia. Office hours are Monday through Friday from 9:00 am to 5:00 pm. The meeting will be held in-person and will be broadcast on the County website at: <https://civplus.tikiliveapi.com/channel/surry-county-board-of-supervisors-0034681>

**BY ORDER OF THE BOARD OF SUPERVISORS SURRY COUNTY, VIRGINIA
MELISSA ROLLINS, CLERK TO THE BOARD OF SUPERVISORS**

Daily Press: 9/20/24; 9/25/24
Sussex Surry Dispatch: 9/25/24; 10/2/24

ORDINANCE 2024 –

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 16, LICENSES, TAXATION AND MISCELLANEOUS REGULATIONS, OF THE SURRY COUNTY CODE, BY AMENDING ARTICLE I, IN GENERAL, TO ADD SECTION 16-4, PAYMENT OF REAL ESTATE AND PERSONAL PROPERTY TAXES.

BE IT ORDAINED, by the Board of Supervisors of Surry County, that Chapter 16, Licenses, Taxation and Miscellaneous Regulations, of the Surry County Code is hereby amended and reordained by amending Article I, In General, as follows:

Section 16-4. - Payment of Real Estate and Personal Property Taxes

- (a) For each taxable year, county taxes on (i) real estate, (ii) machinery and tools and (iii) business equipment shall be due and payable on or before December 5 of the taxable year.
- (b) Beginning in 2025, for each taxable year, county taxes on any other tangible personal property shall be due and payable on or before June 5 of the taxable year; except that, for the 2025 tax year only, this due date shall be extended to September 5, 2025.
- (c) If any such date shall fall on a day when the County's administrative offices are closed, all such taxes due on such date shall be due and payable on the first business day thereafter.
- (d) This section shall not be construed to prohibit the payment of the whole of any and all taxes levied against any taxpayer in one lump sum at any time during the taxable year, provided that any penalty and interest that may have accrued on the whole, or any part thereof, shall be paid at the same time.

Secs. ~~16-4~~ 16.5 – 16-24. – Reserved.