

**ORDINANCE TO EXTEND THE FIRST HALF OF 2024
REAL PROPERTY TAX PAYMENTS, THE ENTERPRISE FEE, AND
THE EMERGENCY MEDICAL SERVICES FEE PAYMENTS
DUE DATE UNTIL JUNE 20, 2024**

WHEREAS, the County of Highland adopted certain procedures for the taxation and collection of taxes on real property by Ordinance enacted October 4, 2005, and revised on September 4, 2012; and,

WHEREAS, said Ordinance in Section 3 - Due Date states that the first installment for each year shall be due and payable on or before the fifth (5th) day of June of each year; and,

WHEREAS, the County of Highland adopted certain procedures for the assessment and collection of the Solid Waste Enterprise Fee as revised May 20, 2020, and for the assessment and collection of the Emergency Medical Services (EMS) Fee by amended Ordinance dated April 12, 2021; and,

WHEREAS, the Highland County Board of Supervisors finds it is not possible to set the 2024 tax rate, the Enterprise Fee, and the Emergency Medical Services Fee ("EMS Fee") until near the end of May, which will, therefore, not give both the Commissioner of the Revenue and the Treasurer enough time to process the tax tickets for a June 5th due date; and

WHEREAS, the Highland County Board of Supervisors finds it is appropriate and necessary to exercise its authority pursuant to Virginia Code §58.1-3916 to extend the time for payment for real property taxes, the Solid Waste Enterprise Fee, and the EMS Fee until June 20, 2024, for the first half installment.

NOW, THEREFORE, be it RESOLVED that the Highland County Board of Supervisors hereby grants all taxpayers an extension of time from June 5, 2024, until June 20, 2024, in which to pay the first half of 2024 real property taxes, the Enterprise Fee, and the EMS Fee. The Treasurer and the Commissioner of Revenue are authorized to take whatever steps are necessary to carry out this Ordinance. The effect of this Ordinance is to move the due date for the first half of 2024 real property taxes, the Enterprise Fee, and the EMS Fee from June 5, 2024, until June 20, 2024.

Section 4 of the Real Property Tax Ordinance is temporarily amended to provide that any penalty will not be assessed until after a due date of June 20, 2024. Sections 18 and 19 of the Solid Waste Ordinance Enterprise Fee are amended only for the first half of 2024 to provide for a due date of June 20, 2024, with any penalty being assessed after said due date. Sections 4 and 6 of the EMS Fee Ordinance are amended only for the first half of 2024 to provide for a due date of June 20, 2024, with any penalty being assessed after said due date.

In all other respects, the Highland County Real Property Ordinance, as amended, the Highland County Solid Waste Ordinance, as amended, and the Amended EMS Fee Ordinance shall remain in full force and effect. This Ordinance shall take effect immediately upon adoption.

Henry A. Budzinski, Jr., Board Chairman _____
Harry B. Sponaugle, Board Member _____
Paul S. Tribble, Board Member _____

ADOPTED: _____

HIGHLAND COUNTY BOARD OF SUPERVISORS

By: _____
Henry A. Budzinski, Jr., Chairman

TESTE: _____
Jerri Botkin, Interim County Administrator

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