

**NOTICE OF PUBLIC HEARING
ORDINANCE AMENDMENT – SURPLUS REVENUES
COUNTY OF SURRY, VIRGINIA**

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, November 6, 2025, 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 amend Section 16-4, *Payment of real estate and personal property taxes*, to add language authorizing the Board of Supervisors to adopt a method for returning surplus real and/or personal property revenues, as permitted by Virginia Code § 15.2-2511.1.

A full copy of the proposed Ordinance amendments may be obtained on the County's website at <https://www.surrycountyva.gov/413/Public-Notices>, 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.

All interested persons are invited to participate in the public hearing. If assistance or special accommodations are needed to participate in the hearing, please contact the Surry County Administrator's Office, Monday – Friday from 9:00 a.m. to 5:00 p.m. at least 72 hours prior to the hearing at (757) 294-5271.

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

ORDINANCE 2025 – 05

THE BOARD OF SUPERVISORS WILL CONSIDER AND INTENDS TO TAKE ACTION ON THE ADOPTION OF AN AMENDMENT TO THE SURRY COUNTY GENERAL ORDINANCES, CHAPTER 16 – LICENSES, TAXATION AND MISCELLANEOUS REGULATIONS, ARTICLE I – IN GENERAL, SECTION 16-4 TO ADD SUBSECTION (e) AUTHORIZING THE BOARD TO ADOPT A METHOD FOR RETURNING SURPLUS REAL AND/OR PERSONAL PROPERTY REVENUES.

BE IT ORDAINED by the Board of Supervisors of the County of Surry, Virginia:

- (1) That Chapter 16, Licenses, Taxation and Miscellaneous is hereby amended and reordained by amending Article I, In General, Section 16-4, as follows:

Sec. 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.
- (e) In any fiscal year in which the county reports a surplus of revenue, the Board of Supervisors may adopt a method for returning surplus of real or personal property tax revenues, or both, to taxpayers who are assessed such taxes in the fiscal year in which the surplus has occurred.

- (2) That this ordinance shall take effect immediately.

Melissa D. Rollins
Clerk, Board of Supervisors

ROBERT ELLIOTT, JR., *CHAIR*
BREYON PIERCE, *VICE-CHAIR*
KENNETH BELL
WILLIAM (TIM) CALHOUN
WALTER HARDY

Adopted by the Board of Supervisors of Surry County, Virginia on this 6th day of November, 2025.