



HIGHLAND COUNTY BOARD OF SUPERVISORS  
HIGHLAND MODULAR CONFERENCE CENTER  
89 HIGHLAND CENTER DRIVE  
MONTEREY, VIRGINIA  
REGULAR MONTHLY MEETING  
DATE: November 5, 2025  
TIME: 6:00

A. **Call to Order**

B. **Approval of Minutes**

a. **October 7, 2025**

C. **Public Hearings/Public Appearances**

- a. **Financial Discussion with School Board members**
- b. **Transient Occupancy Tax Ordinance Amendments (page 4-8)**
  - b.i. Open Public Hearing
  - b.ii. Staff report
  - b.iii. Public Comments
  - b.iv. Comments from member of the Board
  - b.v. Close Public Hearing
- c. **Central Shenandoah Planning District Commission- Housing Study Presentation-** Jeremy Crute, Director of Planning
- d. **Emergency Operations Plan** Update- Mike O'Brien
- e. **Valerie Lowry-** concerns about barking dogs and a potential Noise Ordinance

D. **Public Comments on Agenda Items—Please come to the podium and state your name** The public comment period is an opportunity for citizens to address the Board concerning the services, policies and affairs of the County. Designated Time Limit for Speakers 5 minutes per speaker, for each meeting

E. **Items for Action, Discussion, Review or Information**

- a. **Reappointments to Local Emergency Planning Commission** the following individuals have been recommended for appointments or reappointments for a three-year term expiring September 30, 2028
  - a.i. Emily Malcom, Director of Social Services

- a.ii. Erin Will, Deputy Clerk, Highland County Circuit Court
- a.iii. Scott Smith, General Manager of Allegheny Mountain Radio
- a.iv. Joshua Simmons, Highland County Building and Zoning Administrator
- a.v. Casey Hull, Highland Medical Center
- a.vi. Jerry Moats, Ham Radio Operator
- a.vii. Mike O'Brien, Highland County Emergency Services
- a.viii. Pat O'Neil, Red Cross
- a.ix. Tammy Minnigh, The Recorder
- a.x. Doug Siron, McDowell Volunteer Fire Department
- a.xi. Dr. Nycum, Superintendent Highland County Public Schools
- a.xii. Board of Supervisors Representative
- b. **Mutual Aide Agreement** between Bath and Highland Counties
- c. **Upcoming Holidays and Christmas Dinner**
- d. **Letter of Acceptance as Responsible Entity and delegation of Certifying Officer-**
- e. **Resolution to set the Personal Property Tax Relief for 2025 (page 9-10)**
- f. **Wilson's Mill polling precinct, located at Victory Chapel Church**

#### F. **Old Business**

- a. **County Office Space**

#### G. **New Business**

- a. FY 25 Financial update, Christy Harper, Highland County Treasurer
- b. FY 26 Financial update, Christy Harper, Highland County Treasurer
- c. Emergency Medical Services Fee and Revenue Recovery

#### H. **County Administrator's Reports, Requests and Recommendations**

#### I. **Board Comments**

#### J. **Consent Agenda**

- a. Warrant—Accounts Payable for October 2025
- b. Adopt a Resolution to set the appropriations for November 2025

- K. **Open Public Comments-- Please come to the podium and state your name**  
The public comment period is an opportunity for citizens to address the Board concerning the services, policies and affairs of the County.  
Designated Time Limit for Speakers 5 minutes per speaker, for each meeting

- L. **Closed Meeting (as needed)**

- M. **Adjourn / Recess**

**NEXT MEETING(S)**

Work Session

HIGHLAND MODULAR CONFERENCE CENTER

MONTEREY, VIRGINIA

DATE: November 19, 2025

TIME: 6pm

**AN ORDINANCE TO AMEND AND REENACT THE HIGHLAND COUNTY  
REVISED TRANSIENT OCCUPANCY TAX ORDINANCE**

WHEREAS, the County of Highland, Virginia (the “County”) is a political subdivision of the Commonwealth of Virginia, which has previously enacted the Revised Transient Occupancy Tax Ordinance (the “Ordinance”); and,

WHEREAS, the County wishes to amend and reenact the Ordinance in order to reflect the amendments to Title 58.1, Chapter 38, Article VI of the Virginia Code, 1950, as amended; and,

WHEREAS, upon public hearing, duly advertised, the Board of Supervisors has determined to amend the Ordinance.

NOW THEREFORE, be it ordained by the Highland County Board of Supervisors that the Ordinance is hereby amended and reenacted as follows:

**1. Section 1 is hereby amended and reenacted to read as follows:**

**Sec. 1. – Definitions.**

For purposes of this Ordinance, the following words and phrases shall have the meanings respectively ascribed to them by this section:

A. *Accommodations* means any room or rooms, lodgings, or accommodations in any hotel, motel, inn, tourist camp, tourist cabin, camping grounds, club, short-term rental, or any other place in which rooms, lodging, space, or accommodations are regularly furnished to transients for a consideration. “Accommodations” does not include rooms or space offered by a person in the business of providing conference rooms, meeting space, or event space if the person does not also offer rooms available for overnight sleeping.

H. *Person* includes any individual, firm, partnership, cooperative, nonprofit membership corporation, joint venture, association, corporation, estate, trust, business trust, trustee in bankruptcy, receiver, auctioneer, syndicate, assignee, club, society, or other group or combination acting as a unit, body politic or political subdivision, whether public or private, or quasi-public, and the plural of “person” means the same as the singular.

I. *Room charge* means the total charge made to, or total price paid by or for, a transient in a retail sale for the use or possession of accommodations before taxes. "Room charge" includes any fee charged to the customer and retained as compensation for facilitating the sale, whether described as an accommodations fee, facilitation fee, or any other name.

J. *Retail Sale* means a sale to any person for any purpose other than for resale in the form of tangible personal property or services taxable under this chapter, and shall include any such transaction as the Commissioner of Revenue upon investigation finds to be in lieu of a sale. All sales for resale must be made in strict compliance with regulations applicable to this chapter. Any dealer making a sale for resale which is not in strict compliance with

such regulations shall be personally liable for payment of the tax.

K. *Transient* means any person who, for any period of fewer than thirty (30) consecutive days either at his own expense or at the expense of another, obtains accommodations as defined herein, for which a charge is made.

L. *Treasurer* means the Treasurer of the County of Highland, Virginia.\_

**2. Section 2 is hereby amended and reenacted to read as follows:**

**Sec. 2. – Levy and rate.**

Pursuant to Virginia Code § 58.1-3819 (1950, as amended), in addition to all other taxes of every kind now or hereafter imposed by law, there is hereby imposed and levied for the purposes of funding the general operation of Highland County government and promoting tourism in Highland County, on each and every transient a tax equivalent to five percent (5%) of the total room charge paid by or for any such transient for the use or possession of accommodations. The excess over two percent (2%) is designated and shall be spent solely for tourism and travel, marketing of tourism or initiatives that attract travelers to Highland County, increase occupancy at lodging properties, and generate tourism revenues in Highland County. This tax shall not be imposed on any accommodations in the Town of Monterey.

**3. Section 3 is hereby amended and reenacted to read as follows:**

**Section 3. – Exceptions.**

No tax shall be payable hereunder on a room charge to any hospital, medical clinic, convalescent home or home for the aged.

**4. Section 4 is hereby repealed and reenacted to read as follows:**

**Sec. 4. – Collection.**

(a) The transient occupancy tax imposed herein shall be imposed only for the use or possession of any room or space that is suitable or intended for occupancy by transients for dwelling, lodging, or sleeping purposes.

(b) For any retail sale of accommodations facilitated by an accommodations intermediary, the accommodations intermediary will be deemed a facility making a retail sale of an accommodation. The accommodations intermediary must collect the tax imposed pursuant to this Ordinance, computed on the total room charge, from the person paying for the accommodations at the time payment for such accommodations is made and shall be liable for the same.

(c) For any retail sale of accommodations not facilitated by an accommodations intermediary, the accommodations provider must collect the tax imposed pursuant to this

Ordinance, computed on the total room charge, from the person paying for the accommodations at the time payment for such accommodations is made and shall be liable for the same.

(d) For any transaction for the retail sale of accommodations involving two or more parties that meet the definition of accommodations intermediary, nothing in this Ordinance shall prohibit such parties from making an agreement regarding which party shall be responsible for collecting and remitting the tax, so long as the party so responsible is registered with the county for purposes of remitting the tax. In such event, the party that agrees to collect and remit the tax shall be the sole party liable for the tax, and the other parties to such agreement shall not be liable for such tax.

(e) In any retail sale of any accommodations in which an accommodations intermediary does not facilitate the sale of the accommodations, the accommodations provider shall separately state the amount of the tax in the bill, invoice, or similar documentation and shall add the tax to the total price paid for the use or possession of the accommodations. In any retail sale of any accommodations in which an accommodations intermediary facilitates the sale of the accommodation, the accommodations intermediary shall separately state the amount of the tax on the bill, invoice, or similar documentation and shall add the tax to the room charge; thereafter, such tax shall be a debt from the customer to the accommodations intermediary, recoverable at law in the same manner as other debts.

(f) An accommodations intermediary shall submit to the county the property addresses and gross receipts for all accommodations facilitated by the accommodations intermediary the county. Such information shall be submitted monthly.

**5. Section 5 is hereby repealed and reenacted to read as follows:**

**Sec. 5. – Administration, Reports, and Remittances.**

(a) The Commissioner of Revenue shall administer and enforce the assessment of, and the Treasurer shall collect, transient occupancy taxes.

(b) For any retail sale of accommodations facilitated by an accommodations intermediary, the accommodations intermediary must remit the tax imposed pursuant to this Ordinance to the Commissioner.

(c) For any retail sale of accommodations not facilitated by an accommodations intermediary, the accommodations provider must remit the tax imposed pursuant to this Ordinance to the Commissioner.

(d) In administering the assessment of transient occupancy taxes from accommodations intermediaries, the Commissioner of Revenue shall provide adequate information to accommodations intermediaries to enable them to identify transient occupancy rates, the applicable jurisdiction, and any discounts, deductions, or exemptions.

(e) Every accommodations intermediary required to collect or pay the transient occupancy tax, on or before the twentieth day of the month following the month in which the tax shall become effective, shall transmit to Commissioner of Revenue a return showing the gross receipts, any allowable discounts, deductions, or exemptions, and the rate applied to the resultant net receipts and shall remit to the Treasurer the total local transient occupancy tax due, as well as any penalties and interest due, arising from all transactions taxable under this chapter during the preceding calendar month. Where applicable, the return shall also include the number of room nights and the room tax rate applied, the total amount of room tax due, and any regional transportation transient occupancy taxes due. Thereafter, a like return shall be prepared and transmitted to Commissioner of Revenue by every accommodations intermediary on or before the twentieth day of each month, for the preceding calendar month.

(f) An accommodations provider shall not be required to transmit a return to the Commissioner of Revenue if (i) all retail sales of accommodations owned by the accommodations provider are facilitated by an accommodations intermediary and (ii) the accommodations provider attests to the county that all such sales were facilitated by an accommodations intermediary. Such attestation shall be effective for 12 months beginning with the month in which the attestation is made, and thereafter, such attestation shall be due annually on a date determined by the county. However, such accommodations provider shall transmit returns for the retail sale of any accommodations not facilitated by an accommodations intermediary as otherwise required by this Ordinance.

**6. Section 10 of the Highland County Code, as amended, is hereby repealed and reenacted to read as follows:**

**Section 10. – Penalty.**

Any person violating or failing to comply with any of the provisions of this Ordinance shall, upon conviction thereof, be guilty of a Class 1 misdemeanor, punishable pursuant to Section 18.2-11 of the Code of Virginia (as amended), and each violation or failure to comply shall constitute a separate offense. The punishment provided for in this Section shall be in addition to any other penalty imposed or remedy for the collection of taxes provided for by law. Such conviction

shall not relieve any such person from the payment, collection, or remittance of taxes, penalties, and interest imposed by or provided for in this Ordinance.

**AND THIS ORDINANCE SHALL BECOME EFFECTIVE UPON ADOPTION.**

\* \* \*

Adopted at a regular meeting of the Board of Supervisors of Highland County, Virginia, held on \_\_\_\_\_, 2025, by the following vote:



Name	Yes	No	Absent	Abstain
Henry A. Budzinski, Jr.				
Harry B. Sponaugle				
Paul S. Tribble				

Attest:

\_\_\_\_\_  
County Administrator

RESOLUTION  
TO ESTABLISH THE PERCENTAGE OF  
PERSONAL PROPERTY TAX RELIEF  
FOR QUALIFYING VEHICLES IN HIGHLAND COUNTY  
COMMENCING JANUARY 1, 2025

WHEREAS the Personal Property Tax Relief Act of 1998, Virginia Code §§ 58.1-3523 et seq. (“PPTRA”), has been substantially modified by the enactment of Chapter 1 of the Acts of Assembly, 2004 Special Session 1 (Senate Bill 5005), and the provisions of Item 503 of Chapter 951 of the 2005 Acts of Assembly (the 2005 revisions to the 2004-06 Appropriations Act, hereinafter cited as the “2005 Appropriations Act”); and

WHEREAS these legislative enactments require the County to take affirmative steps to implement these changes, and to provide for the computation and allocation of relief provided pursuant to the PPTRA as revised; and

WHEREAS these legislative enactments provide for the appropriation to the County, commencing in 2006, of a fixed sum to be used exclusively for the provision of tax relief to owners of qualifying personal use vehicles that are subject to the personal property tax (“PPT”) on such vehicles.

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Highland County that in accordance with the requirements set forth in Section 58.1-3524(C) (2) and 58.1-3912(E) of the Code of Virginia, as amended by Chapter 1 of the Acts of Assembly (2004 Special Session 1) and as set forth in Item 503.E (Personal Property Tax Relief Program) of Chapter 951 of the 2005 Acts of Assembly any qualifying vehicle situated within the County commencing January 1, 2024, shall receive personal property tax relief in the following manner:

- Personal use vehicles valued at \$1,000 or less will be eligible for 100% tax relief;
- Personal use vehicles valued at \$1,001 to \$20,000 will be eligible for 29.25% tax relief;
- Personal use vehicles valued at \$20,001 or more shall only receive 29.25% tax relief on the first \$20,000 of value; and

- All other vehicles which do not meet the definition of “qualifying” (business use vehicles, farm use vehicles, motor homes, etc.) will not be eligible for any form of tax relief under this program.

Adopted: \_\_\_\_\_

HIGHLAND COUNTY BOARD OF  
SUPERVISORS

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\_\_\_\_\_

Harry B. Sponaugle, Chairman

Attest:

\_\_\_\_\_

Jerri Botkin, County Administrator