



HIGHLAND COUNTY BOARD OF SUPERVISORS
HIGHLAND MODULAR CONFERENCE CENTER

89 HIGHLAND CENTER DRIVE

MONTEREY, VIRGINIA

REGULAR MONTHLY MEETING

DATE: 5/5/2026

TIME: 6:00 pm

A. Call to Order

B. Approval of Minutes

C. Public Hearings/Public Appearances

- a. **FY 25 Audit Presentation, Saidee Begoon Robinson, Farmer and Cox**
- b. **Work Skills Readiness Center for Youth, Nicole Wyant, Executive Director**
- c. **Share the Air presentation, Kiran Darai**
- d. **A proposed ORDINANCE TO AMEND THE REAL PROPERTY TAX ORDINANCE, to change the June due date for real property taxes from June 5 to June 15, and to make clarifications; and A proposed ORDINANCE TO AMEND THE EMERGENCY MEDICAL SERVICES FEE ORDINANCE, to change the June due date for EMS fees from June 5 to June 15: and A proposed ORDINANCE TO AMEND THE SOLID WASTE ORDINANCE, to change the June due date for solid waste enterprise fees from June 5 to June 15.**
 - i. **Open Public Hearing**
 - ii. **Staff Report**
 - iii. **Public Comment**

- iv. Board Comment
- v. Close Public Hearing
- vi. Action (approve, deny, table)

D. Public Comments on Agenda Items

Public Comments on the following Agenda Items for Action, Discussion, Review or Information **PLEASE NOTE YOU MUST COME TO THE PODIUM TO MAKE A COMMENT.**

E. Items for Action, Discussion, Review or Information

- a. **FY 27 Budget Adoption General Fund, EMS Fund and Enterprise Fund**

F. Old Business

G. New Business

- a. **Reappointment of Robin Sullenberger to the Shenandoah Valley Partnership for a two-year term expiring on June 30, 2028**
- b. **FY 26 Budget amendment**

H. County Administrator's Reports, Requests and Recommendations

I. Board Comments

J. Consent Agenda

- a. **Warrant—Accounts Payable for April 2026**
- b. **Adopt a Resolution to set the appropriations for May 2026**

K. Open Public Comments

- a. 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)

- a. 2.2-3711 (A) (1) Personnel (as needed)
- b. 2.2-3711 (A) (3) Property (as needed)
- c. 2.2-3711 (A) (5) Prospective Business (as needed)
- d. 2.2-3711 (A) (7) Legal – (as needed)
- e. 2.2-3711 (A) (8) Legal Advice – (as needed)
- f. 2.2-3711 (A) (29) Contract – (as needed)

M. Adjourn / Recess

NEXT MEETING(S)

Highland County Board of Supervisors

May 20, 2026, 6pm

89 Highland Center Drive

Monterey, VA 24465

Real Property Tax Ordinance

Enacted 10/04/2005; Revised 9/4/2012, May 5, 2026

Whereas the County of Highland wishes to establish certain procedures for the taxation and collection of taxes on real property, pursuant to the authority established in chapters 30-39 of Title 58.1 of the Virginia Code.

Now therefore, be it ordained by the Highland County Board of Supervisors as follows:

Section 1- Tax Levy. There is hereby levied, assessed and charged an annual tax on real estate.

Section 2- Taxable date. All real property shall be taxed as of the first (1st) day of January of each year, the status of all persons, firms, corporations, and other taxpayers liable for the taxation on any such property shall be fixed as of such day in each year, and the value of such property shall be taken as of such date.

Section 3- Due date. Real estate taxes due payable to Highland County shall be payable in two equal installments beginning in 2026. The first installment shall be due and payable before the fifteenth (15th) day of June 2026 and each year thereafter and the second installment shall be due and payable on or before the fifth (5th) day of December 2026 and each year thereafter.

Section 4- Penalty. A penalty shall be owed on all taxes remaining unpaid after the due date. Any persons failing to pay any such tax on or before the due date shall incur a penalty of 2% of the tax due if full payment is made no later than the end of the month in which the taxes are due. If any balance is due at the beginning of the month immediately following the due date, the penalty shall be 10% of the tax past due. The penalty shall be added to the remaining balance due from the taxpayer.

Section 5- Interest. In addition to the penalty provided in Section 4, for any taxes remaining unpaid on the first (1st) day of the month following the day such taxes are due to be paid, such unpaid taxes shall be delinquent and interest of 10% per annum shall be added to the amount of taxes, penalties, or levies due from the taxpayer. Any taxes remaining unpaid in the second and subsequent years of delinquency shall result in interest being imposed by the treasurer at the rate of 10% per annum.

Section 6- Required notice. The Highland County treasurer shall as soon as reasonably possible in each year, but no later than fourteen (14) days prior to the due date of the taxes, send or cause to be sent by the United States Postal Service, to each taxpayer assessed with taxes and levies for that year, a bill or bills setting forth the amount or amounts due.

The Highland County treasurer shall publicize at least ten (10) days before the due date of local taxes and in such manner as may be necessary to give general notice in Highland County that taxes are due and payable.

Section 7- Exemptions. Certain exemptions may apply as provided for in the Code of Virginia in § 58.1-3600 et seq. Alternative rates may also be applicable to elderly and disabled citizens as provided for in Virginia Code § 58.1-3506.1.

Section 8- General. Nothing in the provisions of this ordinance shall be construed as to prohibit the payment of the whole of the taxes or levies by any taxpayer in one sum at any time provided that any penalty and interest that may have accrued on the whole or any part thereof at the time of payment shall be paid therewith.

This ordinance shall be effective upon adoption on May 5, 2026, and shall continue in effect for subsequent years thereafter. All prior versions of this ordinance are repealed effective May 5, 2026.