

City Council Meeting Packet



November 19, 2019

AGENDA

Norton City Council

November 19, 2019

6:00 P.M.

1. Roll Call
2. Invocation – Rev. Freddie Powers
3. Pledge of Allegiance
4. Approval of Minutes
 1. Meeting of November 5, 2019
5. Audience for Visitors
6. Old Business
 - A. Request for Real and Personal Property Tax Exemption for Family Crisis Support Service, Inc.
7. New Business
 - A. A Request to Refund Erroneously Assessed Personal Property Taxes.
 - B. A Request to Refund Erroneously Assessed Personal Property Taxes.
 - C. Confirmation of a Check/Transfer in Excess of \$100,000.
 - D. Closed Meeting for Personnel as Per Section 2.2-3711 (A) (1) of the Code of Virginia as Amended.

1. Appointment to the Appalachian Juvenile Commission for a Two Year Term, Currently James Lane Whose Term Expires 11/30/19.

To 11/30/21

2. Appointment to the Virginia's Heritage Music Trail for a Three Year Term, Currently Linda Hamilton Whose Term Expires 11/30/19.

To 11/30/22

3. Evaluation of the City Manager.

8. Comments by the City Manager, City Attorney, and City Council.

9. Adjournment.

The regularly scheduled meeting of the Norton City Council was held Tuesday, November 5, 2019, at 6:00 p.m., in the Municipal Council Chambers with Vice Mayor Mark Caruso presiding.

Present: William Mays, Robert Fultz, Jr., Mark Caruso and Delores Belcher

Also Present: Fred L. Ramey, Jr., City Manager

Absent: Joseph Fawbush

The invocation was given by the city manager and was followed by the Pledge of Allegiance led by First Sergeant Greg Mays.

Due to the tabling of the October 1, 2019, minutes at the last meeting, transcripts from the October 1st and October 15th meetings were on council's November 5th agenda to be adopted.

Upon a motion by Councilman Fultz, seconded by Councilman Mays, and passed by the following vote: YES – Mays, Fultz, Caruso, NO – None, ABSENT – Fawbush, ABSTAIN – Belcher, council moved to adopt the minutes of the October 1, 2019, meeting as presented.

Upon a motion by Councilman Mays, seconded by Councilman Fultz, and passed by the following vote: YES – Mays, Fultz, Belcher, NO – None, ABSENT – Fawbush, ABSTAIN – Caruso, council moved to adopt the minutes of the October 15, 2019, meeting as presented.

There was no response to the Vice Mayor's Call for Visitors.

Council was presented a Resolution for Creating a 2020 Census Complete Count Committee to Plan and Conduct Local Educational Initiatives and Publicity and Promotional Activities to Increase Community Awareness and Participation in the 2020 United States Census (2020 U.S. Census).

2020 U.S. Census Partnership Specialist Carol Caruso presented council, via a PowerPoint Presentation, a summary of the goals for the 2020 Census. She said the primary objective of the census is to count everyone once and in the correct location. Ms. Caruso said an accurate count is important to the city for several reasons, three of which are redistricting of federal, state, and local levels, distributing federal monies to state and local governments, and providing statistical information for grant applications. She noted the paper census will be available April 1, 2020, and for the first time, citizens can complete the census survey online. Ms. Caruso told council the bureau estimates that 20 percent of Norton's population will not be counted, but the city can increase the response rate and reduce the undercount ensuring a better enumeration for 2020 by adopting the resolution and forming a Complete Count Committee. Ms. Caruso said the bureau is using traditional methods and new media platforms such as Facebook, Twitter, and Instagram to keep citizens informed about the 2020 Census. She said the governor is asking localities to adopt the resolution to increase the probability of a more accurate population count.

After a brief discussion, Vice Mayor Caruso read the resolution.

Upon a motion by Councilwomen Belcher, seconded by Councilman Fultz, and passed by unanimous vote, council moved to adopt the Resolution Creating a 2020 Census Complete Count Committee to Plan and Conduct Local Educational Initiatives and Publicity and Promotional Activities to Increase Community Awareness and Participation in the 2020 United States Census (Insert).

Council had been presented in their packet with a letter from Family Crisis Support Service, Inc., (FCCS) requesting exemption from all local real estate and personal property taxes for the agency.

Mr. Ramey said Virginia Code Section 58.1-3651, gives localities the opportunity to consider exemption from local taxation by classification or designation by ordinance adopted by the local governing body. He noted this request came before council in 2004 and the previous council determined to increase the annual appropriation to the agency to cover the cost of the taxes. Mr. Ramey said FCCS Director Mary Beth Adkins is in attendance to address council and answer any questions members may have about the request.

Ms. Adkins informed council that the needs of citizens in Southwest Virginia have grown and that FCCS is not allowed to use any state or federal grants to pay local taxes. She said to pay the agency's taxes funds must be taken from a private account or donation which means there are clients not receiving assistance. Ms. Adkins noted that these funds are not reimbursable and the agency is in the process of acquiring another facility in Norton to serve the growing need in the area.

After a brief discussion, it was the consensus of council to table Family Crisis Support Service, Inc.'s request for tax exemption from all local real estate and personal property taxes until the November 19th meeting to allow the city attorney to give his opinion to handle the request through discretionary funding each year or through the adoption of an ordinance.

The city manager provided an update on the city's Downtown Revitalization Program advising council that downtown business owners have used the initial \$45,000 set aside for the Façade Improvement Program. Mr. Ramey said the store frontage improvements represent a total public and private investment of \$272,653.57 in the business district and he is requesting additional funding to continue the façade improvements for pending applications.

Upon a motion by Councilman Mays, seconded by Councilwoman Belcher, and passed by unanimous roll call vote, council moved to approve \$30,000 from unappropriated reserves to continue the Downtown Façade Improvement Program.

Council had been presented in their packet with a request from the Commissioner of the Revenue to refund an over assessment of 2016 thru the first half of 2019 Real Estate Taxes.

The Commissioner of Revenue determined that Riggs Oil Company's real estate was over assessed from 2016 thru the first half of 2019; therefore, a refund is due in the amount of \$7,064.50 to Riggs Oil Company.

Upon a motion by Councilwoman Belcher, seconded by Councilman Mays, and passed by the following unanimous roll call vote: YES – Mays, Fultz, Caruso, Belcher, NO – None, ABSENT – Fawbush, council authorized a refund to Riggs Oil Company in the amount of \$7,064.50 for over assessed real estate taxes from 2016 thru the first half of 2019.

In packets for council consideration was a check to U.S. Bank Operations Center, dated September 10, 2019, in the amount of \$105,101.26, to cover debt service for the Water Operating Fund.

Upon a motion by Councilman Mays, seconded by Councilwoman Belcher, and passed by unanimous roll call vote, council moved to confirm the check to U.S. Bank Operations Center, as stated above.

Upon a motion by Councilwoman Belcher, seconded by Councilman Fultz, and passed by the following unanimous roll call vote: YES – Mays, Fultz, Caruso, Belcher, NO – None, ABSENT – Fawbush, council moved to go into closed meeting for Personnel as per Section

2.2-3711 (A) (1), consultation with legal counsel and briefings by staff members or consultants pertaining to actual or probable litigation, where such consultation or briefing in open meeting would adversely affect the negotiating or litigating posture of the public body as per Section 2.2-3711 (A) (7), and for the Discussion or Consideration of the Acquisition of Real Property for a Public Purpose, or of the Disposition of Publicly Held Real Property, Where Discussion in an Open Meeting Would Adversely Affect the Bargaining Position or Negotiating Strategy of the Public Body as per Section 2.2-3711 (A) (3), of the Code of Virginia, as amended.

Vice Mayor Caruso declared council in closed meeting.

Upon a motion by Councilman Mays, seconded by Councilman Fultz, and passed by unanimous vote, council moved to go back into open meeting.

Vice Mayor Caruso declared council back in open meeting.

The clerk polled each member of council as to the Certification of Closed Meeting with each answering yes. The clerk then read a Resolution of the Certification of Closed Meeting.

Upon a motion by Councilman Fultz, seconded by Councilwoman Belcher, and passed by unanimous vote, council moved to adopt A Resolution of the Certification of Closed Meeting. (Insert)

Vice Mayor Caruso opened the floor for nominations to the Norton Industrial Development Authority to fill the unexpired term of Charles Graham whose term expires May 10, 2021.

Councilwoman Belcher nominated Blake Salyer to be appointed to the Norton Industrial Development Authority to fill the unexpired term of Charles Graham whose term expires May 10, 2021.

Upon a motion by Councilman Mays, seconded by Councilman Fultz, and passed by unanimous vote, council moved that the nominations cease.

Vice Mayor Caruso declared Blake Salyer appointed to the Norton Industrial Development Authority to fill the unexpired term of Charles Graham whose term expires May 10, 2021.

In comments from the city manager:

Mr. Ramey told council that paving at the farmers market is expected to start this week.

Mr. Ramey said the Tennis Court Project is nearing completion and the fencing is being installed. He noted there are two low areas on the court area that will need to be addressed when temperatures permit. Mr. Ramey said until the project is completed city administration recommends locking the tennis courts once the fencing is installed.

He stated property reassessment notices will be mailed November 12th and citizens can make appointments with the property assessor beginning on November 22nd. Mr. Ramey said the last day to make an appointment with the property assessor to discuss the reassessment will be November 27th.

Mr. Ramey told council the Regional Climbers Coalition met in Norton last week and used the Norton Friends & Farmers Market building to host their meeting. He said approximately 40 members of the coalition attended the meeting and Sugar Hill Cidery prepared dinner for the attendees.

Mr. Ramey said Scoutmaster Teddy Huff invited council to attend the annual Boy Scout Flag Retirement Ceremony at 2:00 p.m., Saturday, November 9th, in Coeburn.

Mr. Ramey said the Department of Housing and Community Development (DHCD) asked him to be a presenter at the annual grant management workshop in Hampton, Virginia. Mr. Ramey informed council DHCD's workshop conflicts with council's meeting on Tuesday, November 19th. He said City Finance Director Jeff Shupe will fill in for him at the November 19th meeting unless council chooses to cancel the regularly scheduled meeting.

Mr. Ramey informed council that the Regional Legislative Reception is scheduled for Wednesday, January 22, 2020, at the Library of Virginia in Richmond. He noted the reception is changing for 2020 and there will be a different facility and base hotel for the reception.

Mr. Ramey said the Cloudsplitter Ultra 100 Trail Race director is moving the race back one week next year. Next year's race is scheduled for October 17th and 18th.

He said he provided members with July and August Monthly Financial Reports for council's review. Mr. Ramey advised council the city has gone through the pre-audit and expects the audit team to begin the FY2018-19 audit soon.

Mr. Ramey told council of the following upcoming events in the city: The Dairy Queen Turkey Trot 5k is scheduled for Thursday, November 28th, the city's Christmas Tree Lighting is planned from 5:00-8:00 p.m., Saturday, December 7th, and the Christmas Parade has been moved to the second Sunday in December this year and it begins at 6:00 p.m., Sunday, December 8th.

At this time, City Finance Director Jeff Shupe told council if members have any questions regarding the July and August Monthly Financial Statements, please contact him to discuss.

The following comments were made by council members:

Councilwoman Belcher said she has noticed the façade improvements at some of the downtown businesses and at the Burger King located in the Virginia-Kentucky Shopping Center and Valero Gas Station. She commented it is exciting to see business owners making improvements to their properties signals an improving economy.

She recognized city employees for their continued good work and thanked the city's emergency personnel for efforts to keep citizens safe.

Councilman Fultz commented things are looking good.

Councilman Mays concurred with Councilwomen Belcher and Councilman Fultz.

Vice Mayor Caruso asked the city manager that he would coordinate with Wise County and prepare a meeting agenda for the legislative reception.

The city manager advised he would work with Wise County Administrator Mike Hatfield on scheduling the meetings at the legislative reception.

Vice Mayor Caruso stated he noticed in council's Additional Information Packet that the city received the Virginia Department of Housing and Community Development's (DHCD) 2020 Community Business Launch Grant.

Mr. Ramey said the city received a \$45,000 grant from DHCD for the second Norton Business Challenge.

Vice Mayor Caruso said he also noticed in the Additional Information Packet that the city received approval from the Department of Environmental Quality (DEQ) for the Josephine Pump Station Project.

Mr. Ramey said DEQ approved a loan for the city to purchase a generator for the Josephine Pump Station. He said there is a possibility DEQ will receive funding in the spring

from the Environmental Protection Agency (EPA) and they are hopeful a portion of those monies can be used as grant funds. He said, at that time, DEQ will inform city administration the exact funding package DEQ can offer the city to purchase a generator for the Josephine Pump Station. After receiving the exact funding package, council will consider the offer and determine whether to move forward on the project.

Vice Mayor Caruso asked the city manager if city administration had asked Wise County for financial assistance in the purchase of the generator since the Josephine Pump Station served county residents.

The city manager stated that since Wise County residents are city sewer customers city administration has not asked the county for assistance with the project; however, Mr. Ramey said city administration can send a request to the county administrator asking the county to consider funding assistance to help in the purchase of the generator for the Josephine Pump Station Project.

Vice Mayor Caruso said the Norton Electoral Board did a great job with the election today and that the voting process was very smooth. He noted the city's polling station created a very welcoming environment with the feather styled American flags displayed along the sidewalk.

He reiterated the importance of the 2020 Census to the city. He said 20 percent of Norton residents estimated to be uncouneted represents a possible \$14 million loss in federal funding to the city.

Vice Mayor Caruso thanked the city manager for the smooth process in preparing him to preside over tonight's council meeting.

Vice Mayor Caruso commented the tennis courts look good and noted the collaborative project between city council and the school board is evidence of what can be accomplished when the two bodies work together.

He thanked the city's emergency responders for their courage and dedication to the citizens of Norton. He said he now listens to a scanner and doing so makes him appreciate all emergency personnel that answer and respond to all the E911 calls.

Vice Mayor Caruso thanked the city's Public Work's Department for an early morning repair of a city water and sewer line. He noted it was cold and about to rain and he was impressed with their attitude about getting the job done.

Vice Mayor Caruso thanked the employees of the city's refuse department for the great job they do each day collecting the city's garbage. He said the garbage crew was also out in the rain doing their job and their efforts are appreciated.

There being no further business to come before council, the meeting adjourned.

CITY OF NORTON, VIRGINIA

Mark Caruso, Vice Mayor

ATTEST:

Rebecca K. Coffey, Clerk of Council

WILLIAM E. BRADSHAW, P.C.

**Bradshaw Law Office
211 E. 5th Street, S
P. O. Box 267
Big Stone Gap, VA 24219
Email: bbqbill5@gmail.com**

**William E. Bradshaw, Attorney
Sandy Coeburn, Legal Assistant**

Phone: (276) 523-2428

November 13, 2019

Fred Ramey, City Manager
City of Norton
P. O. Box 618
Norton, VA 24273

RE: Family Crisis Support Services, Inc.

Dear Fred:

The City has received a request on behalf of Family Crisis Support Services, Inc. and its affiliate Advocate Center, Inc. seeking exemption by classification from taxation of local real and personal property taxes. You have asked how Council might respond to the request, and whether a viable alternative to the requested exemption might be available. I am happy to provide my thoughts on the matter as follows:

Section 58.1-3651 of the Virginia Code authorizes cities to exempt property from real or personal taxation under certain circumstances provided the statutory procedure is closely followed. The procedure is a little convoluted, and requires the following:

1. The exemption must be contained in an ordinance.
2. The property must be used for charitable, benevolent or other public purpose.
3. The ordinance must state the specific use upon which the exemption is based and provide that the exemption shall be contingent upon continued use for such purpose. No such exemption may be provided to an unfairly discriminatory organization.
4. There must be a published notice of public hearing at least 5 days before the hearing. The requesting party must pay the cost of publication.
5. There is an extensive checklist of areas which must be covered by the requesting party if the requested exemption is by designation.

If this procedure seems cumbersome, it is because the General Assembly chose to make it so. Exemptions from taxation are strongly discouraged by our Constitution and statutes and will be strictly construed.

As for an alternative to the requested exemption, there is at least one worth of consideration which is supported by City precedent. At its November 16, 2004 meeting Council discussed an earlier request also from Family Crisis Support Services for exemption from real and personal property taxes. The City Manager pointed out that this organization regularly received funds from the City. The consensus of Council at that time was that it would favorably consider increasing the yearly appropriation to the organization to cover its personal and real property tax liability. This seems to have worked well over the years and I recommend a similar response to the present request.

I hope this response is helpful. Should you have further questions or concerns, please let me know. Best regards.

Sincerely,

WILLIAM E. BRADSHAW, P.C.

A handwritten signature in cursive script that reads "Bill".

William E. Bradshaw

WEB:sgc

Adkins & Hunnicutt

A Professional Corporation Incorporated Under the Name Adkins, Elkins & Hunnicutt, P.C.

Attorneys at Law

630 Park Avenue, N.W.

P.O. Box 626

Norton, Virginia 24273

J. Marty Adkins
Joseph F. Hunnicutt
Tel. (276) 679-0696
Fax (276) 679-4267
E-Mail: aeh.achesq@verizon.net

September 24, 2019

City of Norton Commissioner Of Revenue
Judy Miller
P. O. Box 618
Norton, VA. 24273

RE: FAMILY CRISIS SUPPORT SERVICE, INC.

Dear Judy:

Please be advised that I am the agency attorney and registered agent for FCSS.

FCSS owns certain property in its name and in the name of the Advocate Center Inc., within Wise County and the City of Norton. Attached please find the tax tickets to the property.

FCSS is a § 501CC) organization that gets the majority of its funding from State grants but provides all its services locally, while getting minimal local or government financial assistance.

No State or Federal grants allow FCSS to apply for funding to pay any local taxes, therefore the cost of these taxes cannot be included in any grant request.

Since there is no funding available for local taxes, FCSS is requesting that all property they currently own be classified as exempt from taxation. Pursuant to VA. code § 58-1-3651 FCSS qualifies to have its property exempt. Therefore, FCSS respectfully request that it be exempt from all local real estate and personal property taxes.

Thank you for your consideration. Please let me know your decision prior to the tax due date of October 15, 2019.

If you have any questions please feel free to contact my office.

Sincerely,
ADKINS & HUNNICUTT



J. Marty Adkins

JMA/pjp

9/5/2019

Code of Virginia
Title 58.1. Taxation
Chapter 36. Tax Exempt Property

§ 58.1-3651. Property exempt from taxation by classification or designation by ordinance adopted by local governing body on or after January 1, 2003.

A. Pursuant to subsection 6 (a)(6) of Article X of the Constitution of Virginia, on and after January 1, 2003, any county, city, or town may by designation or classification exempt from real or personal property taxes, or both, by ordinance adopted by the local governing body, the real or personal property, or both, owned by a nonprofit organization, including a single member limited liability company whose sole member is a nonprofit organization, that uses such property for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes. The ordinance shall state the specific use on which the exemption is based, and continuance of the exemption shall be contingent on the continued use of the property in accordance with the purpose for which the organization is classified or designated. No exemption shall be provided to any organization that has any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, or national origin.

B. Any ordinance exempting property by designation pursuant to subsection A shall be adopted only after holding a public hearing with respect thereto, at which citizens shall have an opportunity to be heard. The local governing body shall publish notice of the hearing once in a newspaper of general circulation in the county, city, or town where the real property is located. The notice shall include the assessed value of the real and tangible personal property for which an exemption is requested as well as the property taxes assessed against such property. The public hearing shall not be held until at least five days after the notice is published in the newspaper. The local governing body shall collect the cost of publication from the organization requesting the property tax exemption. Before adopting any such ordinance the governing body shall consider the following questions:

1. Whether the organization is exempt from taxation pursuant to § 501(c) of the Internal Revenue Code of 1954;
2. Whether a current annual alcoholic beverage license for serving alcoholic beverages has been issued by the Board of Directors of the Virginia Alcoholic Beverage Control Authority to such organization, for use on such property;
3. Whether any director, officer, or employee of the organization is paid compensation in excess of a reasonable allowance for salaries or other compensation for personal services which such director, officer, or employee actually renders;
4. Whether any part of the net earnings of such organization inures to the benefit of any individual, and whether any significant portion of the service provided by such organization is generated by funds received from donations, contributions, or local, state or federal grants. As used in this subsection, donations shall include the providing of personal services or the contribution of in-kind or other material services;
5. Whether the organization provides services for the common good of the public;

6. Whether a substantial part of the activities of the organization involves carrying on propaganda, or otherwise attempting to influence legislation and whether the organization participates in, or intervenes in, any political campaign on behalf of any candidate for public office;

7. The revenue impact to the locality and its taxpayers of exempting the property; and

8. Any other criteria, facts and circumstances that the governing body deems pertinent to the adoption of such ordinance.

C. Any ordinance exempting property by classification pursuant to subsection A shall be adopted only after holding a public hearing with respect thereto, at which citizens shall have an opportunity to be heard. The local governing body shall publish notice of the hearing once in a newspaper of general circulation in the county, city, or town. The public hearing shall not be held until at least five days after the notice is published in the newspaper.

D. Exemptions of property from taxation under this article shall be strictly construed in accordance with Article X, Section 6 (f) of the Constitution of Virginia.

E. Nothing in this section or in any ordinance adopted pursuant to this section shall affect the validity of either a classification exemption or a designation exemption granted by the General Assembly prior to January 1, 2003, pursuant to Article 2 (§ 58.1-3606 et seq.), 3 (§ 58.1-3609 et seq.) or 4 (§ 58.1-3650 et seq.) of this chapter. An exemption granted pursuant to Article 4 (§ 58.1-3650 et seq.) of this chapter may be revoked in accordance with the provisions of § 58.1-3605.

2003, c. 1032; 2004, c. 557; 2015, cc. 38, 730; 2018, c. 29.



CITY OF NORTON TREASURER

Barbara Muir, MGT
P.O. Box 618
Norton, VA 24273
Phone: (276) 679-7246

TAX YEAR 2019

14

Ticket #	Account Number
705	1960

REAL ESTATE TAX STATEMENT

DUE DATE October 15, 2019

*000745/1--S 4--B 1



FAMILY CRISIS SUPPORT SERV. INC.
701 KENTUCKY AVE SE
NORTON VA 24273-2811

The Treasurer only collects taxes, does not assess property, fix valuations, set rates or grant exemptions and has no authority to make changes to the tax roll.

Inquiries on Assessments and Address Changes, contact the Commissioner of the Revenue's office at 276-679-0031.

Second half 2019 Real Estate taxes due by October 15, 2019.

If paid after due date, add penalty of:
Assessed tax \$10.00 or under - no more than tax
Assessed tax \$10.00 - \$100.00 - \$10.00 minimum
Assessed tax over \$100.00 - 10% of tax

Interest is 10% per year beginning October 17, 2019.

Code of Virginia 58.1-3913 Delinquent tax **MUST** be paid First.

If check is not honored by bank, receipt is void. 1 of 1

See back of this notice for payment options and additional information.

Lot #	Land	Building and Improvements	Total Value	Annual Tax	Map Number and Description
90	10500	57400	67900	611.10	439 2 6 1,2,3 L 1,2 & 3 B 6 C.CRK.

#	Tax Year	Ticket Number	TAX	Adjustments & Payments	TOTAL DUE
	2019	705	305.55		305.55
SECOND HALF - TOTAL DUE BY October 15, 2019					305.55

Return this stub with payment

**CITY OF NORTON
2019 REAL ESTATE TAX**

FAMILY CRISIS SUPPORT SERV. INC.

Lot #	Land	Building and Improvements	Total Value	Annual Tax	Map Number and Description
30	10500	57400	67900	611.10	439 2 6 1,2,3 L 1,2 & 3 B 6 C.CRK.

#	Tax Year	Ticket Number	TAX	Adjustments & Payments	TOTAL DUE
	2019	705	305.55		305.55
SECOND HALF - TOTAL DUE BY October 15, 2019					305.55



CITY OF NORTON TREASURER
 Barbara Muir, MGT
 P.O. Box 618
 Norton, VA 24273
 Phone: (276) 679-7246

TAX YEAR 2019

15

Ticket #	Account Number
706	62

REAL ESTATE TAX STATEMENT

DUE DATE October 15, 2019

*000746/2--S 4--B 1



FAMILY CRISIS SUPPORT SERVICES, INC
 701 KENTUCKY AVE SE
 NORTON VA 24273-2811

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Code of Virginia 58.1-3913 Delinquent tax MUST be paid First.

If check is not honored by bank, receipt is void. 1 of 2

the back of this notice for payment options and additional information.

ax ate	Land	Building and Improvements	Total Value	Annual Tax	Map Number and Description
.90	20000	227300	247300	2225.70	469 A 18 HAWTHORNE STORE LOT

ie #	Tax Year	Ticket Number	TAX	Adjustments & Payments	TOTAL DUE
	2019	706	1112.85		1112.85
SECOND HALF - TOTAL DUE BY October 15, 2019					1112.85

Return this stub with payment

**CITY OF NORTON
 2019 REAL ESTATE TAX**

FAMILY CRISIS SUPPORT SERVICES, INC

ix ite	Land	Building and Improvements	Total Value	Annual Tax	Map Number and Description
90	20000	227300	247300	2225.70	469 A 18 HAWTHORNE STORE LOT

ie #	Tax Year	Ticket Number	TAX	Adjustments & Payments	TOTAL DUE
	2019	706	1112.85		1112.85
SECOND HALF - TOTAL DUE BY October 15, 2019					1112.85



CITY OF NORTON TREASURER
 Barbara Muir, MGT
 P.O. Box 618
 Norton, VA 24273
 Phone: (276) 679-7246

TAX YEAR 2019

16

Ticket #	Account Number
707	61

REAL ESTATE TAX STATEMENT

DUE DATE October 15, 2019

000746/2--S 4--B 1

FAMILY CRISIS SUPPORT SERVICES, INC
 701 KENTUCKY AVE SE
 NORTON VA 24273-2811

The Treasurer only collects taxes, does not assess property, fix valuations, set rates or grant exemptions and has no authority to make changes to the tax roll.

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Second half 2019 Real Estate taxes due by October 15, 2019.

If paid after due date, add penalty of:

- Assessed tax \$10.00 or under - no more than tax
- Assessed tax \$10.00 - \$100.00 - \$10.00 minimum
- Assessed tax over \$100.00 - 10% of tax

Interest is 10% per year beginning October 17, 2019.

Code of Virginia 58.1-3913 Delinquent tax **MUST** be paid First.

If check is not honored by bank, receipt is void. 2 of 2

the back of this notice for payment options and additional information.

ax ate	Land	Building and Improvements	Total Value	Annual Tax	Map Number and Description
.90	6500	0	6500	58.50	469 A 19 HAWTHORNE 1.0 ACRES

ie #	Tax Year	Ticket Number	TAX	Adjustments & Payments	TOTAL DUE
	2019	707	29.25		29.25
SECOND HALF - TOTAL DUE BY October 15, 2019					29.25

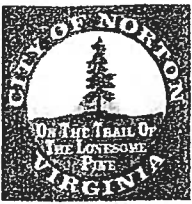
Return this stub with payment

**CITY OF NORTON
 2019 REAL ESTATE TAX**

FAMILY CRISIS SUPPORT SERVICES, INC

ax ate	Land	Building and Improvements	Total Value	Annual Tax	Map Number and Description
.90	6500	0	6500	58.50	469 A 19 HAWTHORNE 1.0 ACRES

ie #	Tax Year	Ticket Number	TAX	Adjustments & Payments	TOTAL DUE
	2019	707	29.25		29.25
SECOND HALF - TOTAL DUE BY October 15, 2019					29.25



CITY OF NORTON TREASURER
 Barbara Muir, MGT
 P.O. Box 618
 Norton, VA 24273
 Phone: (276) 679-7246

TAX YEAR 2019

17

Ticket Number	Account Number
91	11177

PERSONAL PROPERTY TAX STATEMENT

DUE DATE October 15, 2019

*001700/1--S 6--B 1



ADVOCATE CENTER, INC.
 701 KENTUCKY AVE SE
 NORTON VA 24273-2811

The Treasurer only collects taxes, does not assess property, fix valuations, set rates or grant exemptions and has no authority to make changes to the tax roll.

Inquiries on Assessments and Address Changes, contact the Commissioner of the Revenue's office at 276-679-0031.

Personal Property taxes are due by Oct. 15, 2019.

If paid after due date, add penalty of:

Assessed tax \$10.00 or under - no more than tax

Assessed tax \$10.00 - \$100.00 - \$10.00 minimum

Assessed tax over \$100.00 - 10% of tax

Interest is 10% per year beginning October 17, 2019.

the back of this notice for payment options and additional information.

Rates per \$100 PP - \$2.05 MH - \$.90 MT - \$2.05

QUALIFIED FOR CAR TAX RELIEF = Y

Code of Virginia 58.1-3913 Delinquent tax MUST be paid First.

DESCRIPTION		ASSESSED VALUE	ASSESSED TAX	TAX RELIEF	TAX DUE	LICENSE FEE *	AMOUNT DUE	
9 MT2019		500	10.25		10.25		10.25	
8 HONDA CR-V 3CZRE48588G701225	N	6275	128.64		128.64	25.00	153.64	
TOTALS								163.89

VEHICLE LICENSE FEE WAS APPROVED BY CITY COUNCIL JUNE 18, 2013.

FOR PAYMENT AMOUNT AFTER DUE DATE, PLEASE CALL 276-679-7246

PAY THIS AMOUNT ON
 ON OR BEFORE DUE DATE

DETACH AND RETAIN THIS PORTION FOR YOUR RECORDS.

PLEASE MAIL THIS STUB WITH YOUR PAYMENT

YEAR	TICKET #	TOTAL DUE OCT. 15, 2019
2019	91	163.89

Verify that by paying this bill, Personal Property Tax Relief is given only to personal use vehicle(s).

ADVOCATE CENTER, INC.
 701 KENTUCKY AVE SE
 NORTON VA 24273-2811

CREDIT CARD PAYMENT
 1-800-272-9829
 www.officialpayments.com
 (Jurisdiction Code 6223)

MAKE CHECK PAYABLE & REMIT TO:

CHANGE OF ADDRESS

NAME: _____
 ADDRESS: _____
 CITY, STATE, ZIP: _____

CITY OF NORTON TREASURER
 PO BOX 618
 NORTON, VA 24273-0618



CITY OF NORTON TREASURER

Barbara Muir, MGT
P.O. Box 618
Norton, VA 24273
Phone: (276) 679-7246

TAX YEAR 2019

18

Ticket Number	Account Number
737	9632

PERSONAL PROPERTY TAX STATEMENT

DUE DATE October 15, 2019

*001701/1--S 6--B 1



FAMILY CRISIS SUPPORT SERVICE, INC.
701 KENTUCKY AVE SE
NORTON VA 24273-2811

The Treasurer only collects taxes, does not assess property, fix valuations, set rates or grant exemptions and has no authority to make changes to the tax roll.

Inquiries on Assessments and Address Changes, contact the Commissioner of the Revenue's office at 276-679-0031.

Personal Property taxes are due by Oct. 15, 2019.

If paid after due date, add penalty of:

Assessed tax \$10.00 or under - no more than tax
Assessed tax \$10.00 - \$100.00 - \$10.00 minimum
Assessed tax over \$100.00 - 10% of tax

Interest is 10% per year beginning October 17, 2019.

Code of Virginia 58.1-3913 Delinquent tax MUST be paid First.

See the back of this notice for payment options and additional information.

Rates per \$100 PP - \$2.05 MH - \$.90 MT - \$2.05

QUALIFIED FOR CAR TAX RELIEF = Y

DESCRIPTION		ASSESSED VALUE	ASSESSED TAX	TAX RELIEF	TAX DUE	LICENSE FEE *	AMOUNT DUE
MT2019		3250	66.63		66.63		66.63
CHEVROLET HHR 3GNBABB2AS527309	N	2800	57.40		57.40	25.00	82.40
CHEVROLET EXPRESS CU 1GBJG31C481136605	N	6325	129.66		129.66	25.00	154.66
DODGE RAM WAGON 2B4JB25Y72K108283	N	2350	48.18		48.18	25.00	73.18
TOTALS							376.87

VEHICLE LICENSE FEE WAS APPROVED BY CITY COUNCIL JUNE 18, 2013.

IF PAYMENT AMOUNT AFTER DUE DATE, PLEASE CALL 276-679-7246

PAY THIS AMOUNT ON
ON OR BEFORE DUE DATE

DETACH AND RETAIN THIS PORTION FOR YOUR RECORDS.

PLEASE MAIL THIS STUB WITH YOUR PAYMENT

YEAR	TICKET #	TOTAL DUE OCT. 15, 2019
2019	737	376.87

Notify that by paying this bill, Personal Property Tax Relief is given only to personal use vehicle(s).

FAMILY CRISIS SUPPORT SERVICE, INC.
701 KENTUCKY AVE SE
NORTON VA 24273-2811

CREDIT CARD PAYMENT
1-800-272-9829
www.officialpayments.com
(Jurisdiction Code 6223)

MAKE CHECK PAYABLE & REMIT TO:

CHANGE OF ADDRESS

NAME: _____
 ADDRESS: _____
 CITY, STATE, ZIP: _____

CITY OF NORTON TREASURER
PO BOX 618
NORTON, VA 24273-0618



Judy K. Miller
 Commissioner Of The Revenue
 City of Norton

P.O. Box 347
 Norton, Virginia 24273-0347

Phone (276) 679-0031
 Fax (276) 679-3510

Date: October 30, 2019
To: Barbara Muir
 Treasurer, City of Norton
From: Judy K. Miller *JKM*
 Commissioner of the Revenue
Subject: Refund/PP
 Tax year: 2019

<u>Name</u>	<u>Year</u>	<u>Reasoning</u>	<u>Refund Amt.</u>
Charles Dee Trospen P. O. Box 632 Norton, Va 24273	2019	Vehicle Garaged in Wise County	\$55.02

If you need any additional information, please let me know.

Thanks.

cc: Fred Ramey
 City Manager



Judy K. Miller
 Commissioner Of The Revenue
 City of Norton

P.O. Box 347
 Norton, Virginia 24273-0347

Phone (276) 679-0031
 Fax (276) 679-3510

Date: November 8, 2019
To: Barbara Muir
 Treasurer, City of Norton
From: Judy K. Miller *JKM*
 Commissioner of the Revenue
Subject: Refund/PP
 Tax year: 2019

<u>Name</u>	<u>Year</u>	<u>Reasoning</u>	<u>Refund Amt.</u>
Jonathan Bolling P. O. Box 632 Norton, Va 24273	2019	Vehicle Garaged in Wise County	\$116.66

If you need any additional information, please let me know.

Thanks.

cc: Fred Ramey
 City Manager

151444
21

INV. DATE	INVOICE#	E/L ACCT. #	GROSS AMOUNT	DISC. AMOUNT	NET AMOUNT
9/18/2017	FY 18-19	0-010-00020-2272250.035.18		.00	250.035.18

10/01/2017	4974	151444	250.035.18	.00	250.035.18
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CITY OF NORTON
 GENERAL OPERATING FUND
 NORTON, VA 24273

THE FIRST BANK / TRUST
 NORTON, VA

151444
 58-41551
 151444

250 THOUSAND 035 DOLLARS 18 CENTS

PAY TO THE ORDER OF.

WISE COUNTY TREASURER
 C/O COUNTY ADMINISTRATOR
 P. O. BOX 570
 WISE VA 24293

DATE	AMOUNT
10/01/2017	\$250035.18

NOT-NEGOTIABLE
 AUTHORIZED SIGNATURE