

**14. PRESENTATION OF DELINQUENT TAX LIST  
DAVID K. BRITT, TREASURER**

In accordance with §58.1-3921 of the Code of Virginia, our Treasurer has finalized the lists for delinquent real and personal property taxes. The list covers the last 20 years for real property and the last 5 years for personal property, the maximum time allowed by statute to enforce property liens. Because of the size of the lists, they are not attached herewith, but will be available at Monday's meeting to anyone that would like to see them. The total sum of all delinquent taxes, including penalties and interest, is \$1,689,964.74. Mr. Britt estimates that 75% of the delinquent amounts are from the last 2 years.

§58.1-3924 provides that the governing body may publish the list in the newspaper or make it available on the county website. Based upon the cost of publication, Mr. Britt will seek your consideration in making the list available on the county website for the next 60 days.

**MOTION REQUIRED:** A motion is required directing that the delinquent tax list be posted as soon as possible on the county website for 60 days.