



D. K. BRITT, TREASURER
dbritt@co.southampton.state.va.us

OFFICE OF
The County Treasurer
Southampton County, Virginia
P.O. Box 250
Courtland, Virginia 23837

(757) 653-3025
Fax: (757) 653-0227

November 16, 2010

Michael W. Johnson
County Administrator
Southampton County
P O Box 400
Courtland, VA 23837

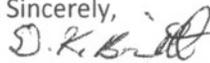
Dear Mike,

I have three parcels that have Delinquents taxes owing. Two of the three properties are now owed by the County. Under code section 58.1-3921 Treasurer may submit a list to the Board for write off of taxes, if they fall into one of the areas of this code section. I feel that each one of these parcels falls under subsection 5.

I have asked Mrs. Carr to verify that the county does own the Harry D Boone and Richard A & Mamie Patterson parcels and the Stone Container Corporation was an assessment on timber. Mrs. Carr stated that the Boone property was purchased by the County in April of 2001 and the Patterson property was purchased in 2002. I have enclosed a copy of the code section for your review.

I also have one more parcel to be considered as well. This parcel is also on by the county which is known as the Turner Tract. This balance is left over from the calculations of the closing. Mr. Railey calculated the taxes thru the closing date of the transaction, which I believe was July 12, 2007. The Commissioner of the Revenue's Office calculated the tax thru the end of the month of July, which Mrs. Carr says is normal procedure. This left a balance because Mr. Railey collected the tax owed thru the closing date of July 12. I am asking if the balance of this ticket can be written off to help clean up the records.

If you have any questions concerning either of these matters please contact me.

Sincerely,

David K. Britt, Treasurer
Southampton County

[prev](#) | [next](#)

§ 58.1-3921. Treasurer to make out lists of uncollectable taxes and delinquents.

The treasurer, after ascertaining which of the taxes and levies assessed at any time in his county or city have not been collected, shall, within sixty days of the end of the fiscal year, make out lists as follows:

1. A list of real estate on the commissioner's land book improperly placed thereon or not ascertainable, with the amount of taxes charged thereon.
2. A list of other real estate which is delinquent for the nonpayment of the taxes thereon. This list shall not include any taxes listed under subdivision 4 or 5 of this section.
3. A list of such of the taxes assessed on tangible personal property, machinery and tools and merchants' capital, and other subjects of local taxation, other than real estate, as he was unable to collect which are delinquent. This list shall not include any taxes listed under subdivision 4, 5, or 6 of this section.
4. A list of the uncollected taxes amounting to less than twenty dollars each for which no bills were sent under § 58.1-3912.
5. A list of uncollected balances of previously billed taxes amounting to less than twenty dollars each as to which the treasurer has determined that the costs of collecting such balances would exceed the amount recoverable, provided that the treasurer shall not include on such list any balance with respect to which he has reason to believe that the taxpayer has purposely paid less than the amount due and owing.
6. A list of uncollected balances of previously billed tangible personal property taxes on vehicles that (i) were owned by taxpayers, now deceased, upon whose estates no qualification has been made, or (ii) were transferred to bona fide purchasers for value pursuant to § 46.2-632, 46.2-633, or 46.2-634 without knowledge, on the part of the persons so transferring, of the unpaid taxes.

Notwithstanding any other provision of this title, no tax or levy which has been discharged or otherwise rendered legally uncollectable as to a taxpayer liable upon it in a proceeding under the United States Bankruptcy Code (Title 11 of the United States Code) shall be considered delinquent with respect to that taxpayer on and after the date such obligation is discharged or otherwise rendered legally uncollectable, and the treasurer shall not include any such discharged or uncollectable obligation in any list required to be prepared pursuant to this section. Any such discharged or uncollectable obligation shall be stricken from the books of the treasurer as of the date the obligation is discharged or otherwise rendered uncollectable, and the treasurer thereafter shall have no further duty to collect such tax or levy.

The governing body of any town may, by ordinance, adopt the procedures set forth in this section and § 58.1-3924. If such ordinance is adopted, the town treasurer shall submit such lists to the governing body as provided in § 58.1-3924.

(Code 1950, § 58-978; 1956, c. 69; 1971, Ex. Sess., c. 12; 1977, c. 507; 1979, c. 240; 1984, c. 675; 1995, c. 239; 1997, c. 496; 1999, c. 192; 2000, c. 453; 2007, c. 867.)

[prev](#) | [next](#) | [new search](#) | [table of contents](#) | [home](#)

5722551 V5R4M0 060210

Print Key Output

SHAMPTON

10/19/10 15:25:09 Page 1

Display Device : W0
User : DKB

Date: 10/19/10 Cash Register: SOUTHAMPTON COUNTY Time: 15:24:50

Cashier: DAVID K. BRITT Account#: 707106558 Cust.Transactions:
Trans. Type: PAY Dept/Bill#: RE1997 00073690001 P/I Date: 10/19/2010 10/19/2010
Name: STONE CONTAINER CORPORATION Bill Date: 8/05/1997 Half: 1

Name 2:
Address: BOX 21607 Map#: 13 35, 14-3+ TI
COLUMBIA, SC MMMIIDDBLLLLLS1234
Zip: 29221 - 0000 Acreage: .00 Dist/Cls 70 /
Mortg.Co.:
Desc: ST ON N.S. BOYKINS, EST. SSN: 000 - 00 - 0000 Due Date
LAND 000 - 00 - 0000 12/05/1997

Land: \$48,700 Improve: \$0 Use: \$0
Original Bill: \$282.46 Credits: \$269.12 Discount: \$.00
Status: C

Payment History Inquiry

Date	Type	Drawer	Trans#	Check Number	Trans. Amount	Balance
8/05/1997	CHG				\$282.46	\$282.46
11/21/1997	ABA	ABC	239		\$269.12CR	\$13.34

F3=Exit

F13=Comments/Value/Refund Reason

5722SS1 V5R4MO 060210

SHAMPTON

11/16/10 15:49:29

Display Device : W0
User : DKB

Date: 11/16/10 Cash Register: SOUTHAMPTON COUNTY Time: 15:49:19

Cashier: DAVID K. BRITT Account#: 706090900 Cust. Transactions:
Trans. Type: PAY Dept/Bill#: RE2007 00092800001 P/I Date: 11/16/2007 11/16/2007
Name: TURNER LAND TRUST Bill Date: 11/30/2007 Half: 1
Name 2: DAVID T. CALDWELL, TRUSTEE
Address: 106 RIVERSIDE DR Map#: 92 18

NEWPORT NEWS VA Acreage: 474.00 Dist/Cls 70 /
Zip: 23606 - 0000 Mortg. Co.: 060 MISC
Desc: CEDAR SWAMP SSN: 000 - 00 - 0000 Due Date
000 - 00 - 0000 12/05/2007

Status: P
Land: \$938,000 Improve: \$45,900 Use: \$0
Original Bill: \$6,690.52 Credits: \$6,254.97 Discount: \$.00
Penalty Paid: \$.00 Int Paid: \$.00 Last Date: 4/23/2008
Amount Owed: \$435.55 Other: \$.00 Setoff Claim #: 00000000
Total Owed: \$435.55 Penalty: \$.00 Interest: \$.00
Principal Due: 435.55 Pen Rate % Int Fact Dpt/Act cde
Penalty Due: Interest Due:
Total Amount Due: 435.55 Aging: 0 years, 0 months, -19 days.
Promise to Pay Date:

F1=Amt Tender F2=Next Ticket F3=Exit F10=Funcnt Menu